



Agua Dulce ISD

ACTIVITY ACCOUNTS MANUAL

2025 - 2026

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AGUA DULCE ISD

**ADMINISTRATIVE REVIEW & APPROVAL OF PROCEDURES, HANDBOOKS AND
MANUALS**

In accordance with Board Policy BP (Local), the Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of the District. These procedures shall constitute the administrative regulations of the District.

The Superintendent or designee shall ensure that administrative regulations are kept up to date and are consistent with Board policy. The Superintendent or designee shall resolve any discrepancies among conflicting administrative regulations. In case of conflict between administrative regulations and policy, policy shall prevail.

Administrative regulations are subject to Board review but shall not be adopted by the Board. The Superintendent shall review and approve all procedures, handbooks and manuals.

Handbook/Manual	School Year	Revision Date	Approval

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Introduction

This Activity Account Manual has been prepared to provide general information to campus principal, activity account sponsors, and student club officers about managing activity accounts. The procedures set forth in this Activity Account Manual provide both administrative and accounting controls to safeguard assets and ensure reliability of financial records. By adhering to these internal controls, persons responsible for Activity Funds can help prevent the misappropriation of funds, violations of federal, state and local regulations, and acts of fraud or negligence. Additional information may be available within the district's Board Policies, Fiscal Manual, Administrative Procedures, or other web resources.

The Financial Accountability System Resource Guide (FASRG) has been used as a resource to compile this Activity Account Manual.

The District manages the High School Campus, Elementary and Student Activity Accounts through a centralized system. All deposits and disbursements are managed by the business department.

If assistance is needed in any area of our business operations, please contact any of the staff members listed below.

Business Office Staff

Gena Valles Cadena	CFO/ Business Manager	Extension 235
Sonia Cervantes Escalante	HR/Payroll Coordinator	Extension 233

Activity Funds (Campus) – Fund 461

The district has made the determination that all Campus Activity Funds will be accounted for in Fund 461. This shall include the principal's activity account and other accounts such as the library, grade level teachers, athletics, etc.

The district has made the determination that all Student Activity Funds will be accounted for in Fund 865. This shall include all student organizations and clubs that meet the definition of a bona fide club or chapter, i.e. have elected officers and by-laws.

Longhorn Club (Faculty Fund) accounts shall be accounted for in Fund 865 in accordance with the FASRG.

The expenditure of Campus and Student Activity funds shall be in accordance with district policy and procedures. The following Allowable and Non-Allowable expenditures are for illustration purposes only; this is not an all-inclusive list. A final decision regarding allowability will be made at the time of the purchase order and/or payment approval.

Allowable

- a. Student trip related expenses such as meals, entry fees, lodging, transportation, etc. (Includes student and staff expenses)
- b. Staff or student meals or refreshments (infrequent and nominal cost)
- c. Awards/incentives (non-cash) of nominal value

- d. Club supplies
- e. Equipment, but it must be donated to the campus or district
- f. Rentals such as vehicles, equipment, etc.
- g. Contracted services such as printing, DJ services, motivational speaker, photographer, etc.

Non-Allowable

- a. Alcohol, tobacco or other controlled substance
- b. Payments of wages to district employees
- c. Individual gifts to a specific student or staff member (exceptions may apply to student organization funds)
- d. Donations to a person or outside organization (exceptions may apply to student organization funds – Fund 865)

Campus activity funds (Fund 461) are school funds managed under the direction of the campus principal. These funds shall be referred to as “the Campus Activity Funds”. There may be multiple sub-accounts within the Campus Activity Fund such as the Principal’s Account (Longhorn Club), Library Account, Scholarship Fund. Sub-accounts within the Campus Activity Fund are not student club or organization funds. The funds raised within the sub-accounts shall be used to benefit that respective activity under the direction of the teacher who oversees the account, subject to the approval of the campus principal.

Campus activity funds (under the control of the principal) shall be collected, receipted, and deposited to the district’s business office on a daily basis. Refer to Cash Management Procedures. Campus activity funds are primarily used to benefit students. Typical uses include field trip fees, awards, incentives, etc.

Campus Activity Funds shall not be used for “gifts” to students and/or staff and shall comply with the **Incentive & Award Procedures**. General Funds and/or resources purchased with the General Fund shall not be used to generate activity funds. Campus staff (administrative/support) shall not perform Campus Activity Fund activities during the academic day that may incur additional cost from the General Fund such as hiring of a substitute or other additional staff. Giving of staff time to generate Campus Activity Funds shall be voluntary. Giving of staff time to generate activity funds shall be voluntary.

Generating activity funds shall not in any way compete with the district food service activities. Activity funds generation shall be a passive activity and shall not detract from the district’s overall primary educational purpose. The generation and expenditure of campus activity funds shall be held to the same standard and scrutiny as that of appropriated funds. Activity funds shall be audited and must adhere to accepted business practices.

A purchase order is required for all campus activity fund expenditures.

Activity Account Funds (Student Organizations and Faculty Funds) – Fund 865

Student and Faculty activity funds (**Fund 865**) are held in a trustee capacity by the school and they consist of funds that are the property of students or others. These funds are not campus nor district

funds, but rather trust funds belonging to the students and/or faculty. The funds may be used in any manner to benefit the students and/or faculty at the direction of the students (with sponsor oversight) and/or Longhorn Club subject to the oversight and approval of the campus principal as “trustee” over the funds.

Effective FY 2025-2026, all purchase requisitions from Student Activity Accounts shall include the approval of a club/class president or treasurer to ensure that all student activity account expenditures are student-directed and approved. [Additional guidance under the Purchase Requisitions and Other Forms section.]

Student Organizations

Student clubs and organizations shall be defined as a student-led group with formation documents, by-laws, and elected officers. All student clubs and organizations shall function under the sponsorship of a campus staff member, i.e. teacher or other staff member. The Business and Payroll Annual Deadlines (posted on the main Business webpage) includes a **deadline of September 15th** to submit the annual list of all Student Activity Account Officers. The list shall be submitted to the Chief Financial Officer.

All monies collected should be receipted in a receipt book [bound and pre-numbered receipts] or on the **Fundraising Collections Record form** (refer to Fundraising Documentation Forms) in accordance with the **Cash Management Procedures**.

Student activity funds shall be used exclusively for the benefit of students. Typical uses include student travel, awards, banquets, supplies, DJ for a dance, end-of-the-year trips or events, club t-shirts, etc]. These funds shall be used at the discretion of the student organization through designation of one or more of its officers. **Class/club meeting notes should be on file to support student decisions regarding the expenditure of their class/club funds and shall be attached to purchase requisitions to support the student-led purchase decisions.**

The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts. Annual training will be scheduled to assist the organization sponsors in managing their respective student activity account(s). All expenditures and payments to vendors shall be centralized through the district’s business office.

Generation of student activity funds shall not in any way compete with the district’s National School Lunch Program (NSLP). An **Authorization to Conduct to a Fundraiser form** should be submitted to the campus principal in advance of the scheduled activity. In addition, at the end of the fundraising activity, a **Fundraiser Profit Loss Statement** should be filed with the principal. Activity funds shall be audited and must adhere to accepted business practices.

Since Student Activity Accounts are trust funds that the campus manages on behalf of the student, accountability for these funds is extremely high. All Activity Account records must be maintained for a period of five (5) years. This includes merchandise logs, receipt logs/books, profit/loss statements, etc. At the end of every school year, the Campus Principal, as part of the closeout procedures, shall collect all club records for storage on the campus for one year, then at the records center for the rest of the archival period of time. New receipt books shall be issued to staff members for each fiscal year.

Faculty Funds

Campuses may establish a staff account with voluntary donations from staff. These funds are not campus funds, but rather trust funds belonging to the faculty. The funds may be used in any manner to benefit the faculty at the direction of the Hospitality Committee subject to the oversight and approval of the campus principal as “trustee” over the funds.

Purchases with these funds are subject to taxes as they represent personal purchases and not district purchases. Purchases typically include flowers for ill staff members, employee recognition awards, etc. These funds shall be deposited and expended from an Agency Fund (Fund 865). No fundraising activities shall be allowed in a Hospitality Fund. According to the FASRG, if funds are received from teachers or other employees as contributions to a “flower fund” or “hospitality fund” those funds would be categorized and accounted for as an agency fund [Fund 865]. **No fundraising activities shall be allowed in a Hospitality Fund.**

Cash Management

All cash receipts shall be handled in accordance with the **Cash Management Procedures**. A receipt shall be issued for all cash collections, except for minor sales from fundraisers (candy, ice cream, etc.). Generally, a receipt shall be issued for all collections from an individual that equal or exceed \$5.00. An **Activity Account Daily Collections Report** shall be generated for non-receipted cash collections, and submitted to the business office with the cash deposit. **Note: A copy of all receipts shall move with the funds from the sponsor to the business office.**

Receipts shall be issued for all money transactions. The example below illustrates the flow of money and proper receipting when a student pays for a yearbook:

- Student pays for yearbook.
- Yearbook Sponsor issues a receipt to the student (white copy)
- Yearbook Sponsor submits a copy of receipt (yellow copy) along with the cash tabulation sheet to the business manager.
- The business manager issues a receipt (white copy) to the yearbook sponsor.
- The business manager prepares the deposit for the bank, and sends a copy of the bank deposit slip to the sponsor.
- The business manager posts the deposit to the appropriate account (Yearbook account).

If this chain of money movement is “broken”, an audit exception could result. The flow of money and receipts must support all money collected and deposited. All receipts issued shall follow the following guidelines:

- An official receipt book with pre-numbered, bound receipts in triplicate.
- Both the sponsor and another staff member should be present when the money is counted and receipted. This should NOT be done in the business office.

- Once the money is in the business office, a copy of the receipt must be given to the person paying (Sponsor).
- A copy of the receipt must remain in the book.
- A copy of the receipt must be attached to the deposit documentation.
- Receipts should not be altered.
- Voided receipts (white original copy) must be re-attached to the receipt book
- Receipts are NOT to be pre-dated or pre-signed.
- Receipt numbers must be used consecutively.

Personal employee checks shall not be cashed from monies collected at the campus or district level to ensure an adequate audit trail of all funds collected by the district.

Deposit Procedures

All cash and checks shall be deposited to the principal's secretary **on a daily basis**. No post-dated checks will be accepted. Funds should not be kept in classrooms, personal wallets or purses, or at home for more than 24 hours after receipt of the funds. **No cash purchases should be made – every dollar collected should be receipted and deposited to the principal's secretary**. The principal's secretary shall receipt [in a bound, pre-numbered receipt book] and forward all monies on a daily basis to the district's business office, or secure overnight in a locked campus safe if the deposit cannot be made the same day. A **Cash Transfer form** should be included with all deposits.

Check Processing

Activity Account checks will be written, endorsed, and released on a weekly basis. Generally, checks will be generated on Wednesday afternoon of each week. At times, checks may be processed earlier or later in the week, due to holidays, staff work schedules, or unforeseen events.

All Activity Account check requests need to be approved by the school principal and submitted to the business office by **12:00 noon on Tuesday**. Requests received after this time will be processed the following week. Check requests without all of the supporting documentation will not be accepted, nor processed including signatures. The Business Office shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements.

State law, (Texas Prompt Payment Act) requires that the business office pay all invoices **within 30 days** of the receipt of the good and/or services or the invoice date, whichever is later. Incorrect and incomplete invoices shall be disputed in writing within ten (10) days. To avoid penalty and interest charges, all invoices shall be submitted to the Business Office on a timely basis for payment. Vendor provided discounts, such as net 10, shall be taken as appropriate.

Checks not cashed by the expiration date (6 months from date of issue) will be voided. A new check will be reissued at a fee of \$25.00 if the payee is located and requests a reissue. Otherwise, the funds will be distributed in accordance with the State of Texas Unclaimed Property Guidelines.

Contracts and Service Agreements

The **Contract Management Procedures** shall be adhered to in reviewing and accepting professional and contracted service contracts to be funded through federal, state or local funds, including Activity Accounts.

Consultants (Independent Contractors) are non-employees who are contracted to perform a personal or professional service such as DJ services, alterations, repairs, etc. A written contract is required for all contracted services. If the consultant (vendor) does not provide their own company contract, a **Consultant Services Contract** shall be executed by the vendor.

All contracts shall be subject to legal review by the Chief Financial Officer (CFO) using the district's **Contract Review Checklist**. After approval by the CFO, the Superintendent shall sign the contract on behalf of the district. **The Superintendent is the only individual authorized to sign contracts on behalf of the district.** An employee who signs a contract or agreement, without proper authorization, may be personally liable for the terms of the contract or agreement. Contracts that exceed \$20,000 shall be approved by the Superintendent **and** the Board of Trustees.

The following procedures shall be used when submitting a Consultant Service Contract:

- o Submit a completed **Transmittal Form and Consultant Service Contract form** to the CFO for review. The CFO will forward to the Superintendent.
- o Obtain the following documents from the consultant:
 - o A Vendor Application Form
 - o A completed W-9 form
 - o Conflict of Interest Questionnaire
 - o A Felony Conviction Form
 - o If the consultant will work directly with students, a Criminal Check Authorization form and State Board of Educator Certification fingerprinting documentation.

The approval path for all contracts shall be in accordance with the workflow illustrated



Contracted services include services such as repairs, maintenance, technical support, and related services. Documentation of insurance, such as general liability, worker's compensation, and auto liability, shall be in accordance with the Vendor Management Procedures and submitted to the business office with the purchase requisition. The Certificate of Insurance shall name "Agua Dulce ISD" as additional insured.

The contract originator (campus or department administrator) shall be directly responsible to ensure that the contractor performs the services covered by the contract. After the contractor

originator certifies in writing that the contractor has satisfactorily performed the services, the business office shall make payment to the contractor (vendor).

Credit Cards

The district utilizes several credit cards for purchasing of food, supplies, and miscellaneous items such as awards. Activity account expenditures may be made with district credit cards subject to the District Credit Card Manual.

District credit card purchases are **limited to \$200 per transaction** unless written approval to exceed the limit has been authorized by the Chief Financial Officer. All credit card purchases shall be pre-approved on a purchase order with the exception of an emergency purchase and, credit card purchases with federal grant funds shall be pre-approved on a purchase order in compliance with EDGAR (federal regulations).

Credit purchases with other credit cards such as (HEB, Sam's Club, Home Depot, etc.) must be pre-approved on a purchase order such as a monthly open purchase order (Open PO).

All credit receipts (detailed, itemized) shall be submitted to the business office within **five (5) days** of the purchase to ensure prompt payment to the vendor. If receipts and credit card receipts are not submitted on a timely basis, these charges will be temporarily posted to the campus' activity account until receipt of the supporting documentation. If a receipt is not received from the purchaser, the purchaser may be held liable for reimbursement of the entire purchase. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.

All district employees who have been authorized to utilize a credit card for purchases shall sign a **Credit Card User Agreement**. Violations of the credit card usage procedures may result in disciplinary action, up to and including termination of employment.

Donations and Gifts

Donations or gifts of cash or cash equivalents, equipment, or materials to individual schools or to the district by individuals or organizations shall become property of the district. The **Donation Form** shall be completed by the donor. District employees are prohibited by law from intentionally or knowingly offering, conferring, agreeing to confer on another, soliciting, accepting, or agreeing to accept a personal gift or benefit.

Cash donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures.

All donations with a value equal to or greater than \$1000 shall be approved by the School Board; Donations of a lesser value shall be approved by the Superintendent. All donations for technology equipment shall be approved by the Technology Director, the Superintendent, and the School Board if the value equals or exceeds \$1000. In addition, the equipment shall be added to the district inventory maintained in the Assets System (Skyward).

District funds may not be donated to another entity; therefore, donations are not allowed from the Campus Activity funds. Student Activity funds may be donated by the student-led organization to other entities, such as Red Cross, March of Dimes, Wounded Warriors, etc. The student group shall document the approval to donate funds on meeting minutes. The campus shall attach a copy of the minutes with the requisition to request the donation check.

District staff shall not utilize an external donor website to seek donations for the district or a campus without the written authorization from the Superintendent. Donor websites shall not be established by the district for the personal benefit of a staff member or student. If a district staff member or student establishes a personal donor webpage, the webpage link may be distributed via campus email to all staff and/or students with the written authorization from the Superintendent.

Student activity clubs and organizations may utilize external donor websites to seek donations for their club or organization with the written authorization from the campus principal and Superintendent.

Donations, if any, received through the donor website shall be deposited in the appropriate depository account. All expenditures with the donated funds shall follow the established purchasing and payment procedures.

Fiscal Year

The fiscal year begins on September 1st and ends on August 31st. All goods and/or services received and invoiced during these dates must be paid from current fiscal year funds.

All invoices for goods received before August 31st, shall be submitted to the Business Office by September 10th for processing and payment.

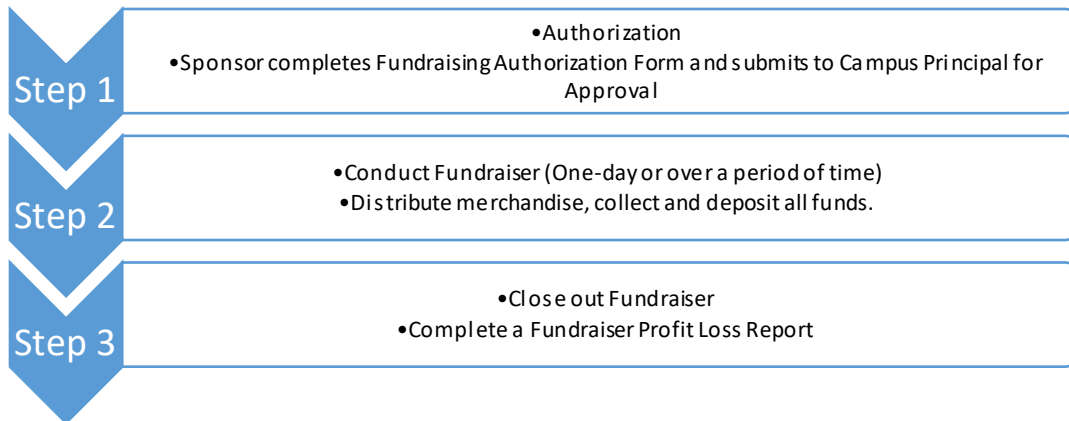
Fixed Assets & Inventory

All fixed assets [defined as equipment with a unit cost equal to or greater than \$5,000] and inventory [defined as small equipment with a unit cost between \$1,000 to \$4,999] purchased with Campus or Student Activity funds become the property of Agua Dulce ISD. All assets and inventory shall be tagged and tracked in accordance with the district's **Fixed Asset & Inventory Procedures**.

Fundraisers

Fund-raising activities by student groups and/or for school sponsored projects shall be allowed, with prior administrative approval and under the supervision of the group/club sponsor.

The Authorization to Conduct a Fundraiser form shall be completed by the Club Sponsor and submitted to the Campus Principal for approval. The secretary/bookkeeper shall keep a copy of all approved fundraiser forms to ensure that funds are deposited on a timely basis. A copy of the Authorization to Conduct a Fundraiser form shall be forwarded to the Chief Financial Officer (CFO). Student participation in approved fund-raising shall not interfere with the regular instructional program. A fundraising flowchart is depicted below.



Merchandise ordered for resale should be distributed to students on a **Merchandise Distribution Log** (refer to **Fundraising Documentation Forms**). The merchandise distribution log should reconcile with the corresponding invoice and/or packing list. For example, if an invoice reflects that 200 yearbooks were purchased from a vendor and receipts reflect that 180 yearbooks were sold, there must be a total of 20 yearbooks on hand at the end of the fundraiser.

Generation of student activity funds shall not in any way compete with the district’s National School Lunch Program (NSLP). Food sales during the school day shall be limited to the district pre -approved list, or specific approval of the food item by the Food Service Director after reviewing the nutrition label of the food item. **Effective July 1, 2014, the United States Department of Agriculture (USDA) will limit the types of foods and beverages that may be sold to and consumed by students at school during the school day.** [Note: The school day is defined by the USDA as: the period from the midnight before, to 30 minutes after the end of the official school day. These standards will impact all those responsible for selling food to students including: food service departments, fundraisers, school clubs, and groups. The Smart Snack standards do not apply to food sold during non-school hours, foods sold to adults, parents, staff, and foods brought to school by a student for personal consumption.

At the conclusion of all fundraisers, the Club Sponsor shall complete a **Fundraiser Profit/Loss Statement** and submit to the Campus Principal for review and approval.

All fundraising documentation shall be subject to audit and must be kept on file for five (5) years from the date of the fundraising event.

Gift Cards

Campus Activity and Student Activity funds shall not be used to purchase gift cards. Gift cards, in any amount, are taxable to the employee and must be processed through the employee’s paycheck and included on the employee’s annual tax statement (Form W-2).

Hotel Occupancy Tax Exemption Form

This form shall be used for school-related travel to conferences, workshops, etc. Copies may be obtained from the business office or via the Texas Comptroller’s website at: [Form 12- 302, Texas Hotel](#)

Occupancy Tax Exemption Certificate (PDF). Lodging taxes in the state of Texas, which should have been exempt, will be unauthorized for reimbursement if the traveler fails to present the certificate to the hotel. The traveler will be held responsible for such charges, if any

The Hotel Occupancy Tax Exempt Form applies to lodging in the state of Texas.

Individual Student Accounts Prohibited

Money raised by student clubs shall be used to **benefit the group as a whole** rather than being credited to student individual accounts. According to the IRS Publication 557, if individual accounts are used to accumulate fundraising profits for individuals, then a) the money becomes taxable to the student; and b) the people who donate in good faith are not allowed to deduct their contributions.

For example, if students are raising money for their club to pay for an out-of-town trip, the entire amount collected should be divided by the students participating in the trip regardless of the amount that each individual student raised through fundraising activities.

Invoices

Vendors are required to submit all invoices to the business office via U.S. Mail or through [email at businessoffice@adisd.net](mailto:businessoffice@adisd.net), yet occasionally an invoice will be mailed directly to a campus or department. If any invoices are received at a campus or department, the invoice(s) must be signed (if the goods/services were received) and forwarded to the business office for payment within five (5) days of receipt of the invoice.

Texas law, Texas Prompt Payment Act, requires that governmental entities, such as school districts, pay all invoices to vendors **within 30 days** of receipt of the goods/services and/or the invoice, whichever is later. If the business office fails to pay promptly, the vendor can assess penalty interest charges. **If a staff member directly receives an invoice and/or packing list and neglects to submit on a timely basis, he/she may be held personally liable for the penalty interest charges.**

The business office issues invoices for reimbursement requests from outside entities as needed. The invoices are tracked so that funds are collected in a timely manner.

Opening and Closing Activity Accounts

To establish an activity account, an organization should have an approved constitution, by-laws and elected officers. The principal shall submit a list of all clubs and organizations with the elected officers to the business office on an annual basis **on or before September 15th**. A **Request to Open/Close a Student Activity Account** shall be submitted by the principal when the need arises. The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts.

Annual training will be scheduled to assist the organization sponsors in managing their respective student activity account(s). Every sponsor should complete and submit a **Sponsor Responsibility Affidavit Form** to the principal.

Payroll Expenditures from Activity Funds

All Agua Dulce ISD employees shall be paid for all job-related work performed through their regularly scheduled paycheck. At no time shall a district employee be paid directly from an activity account, or with cash. Activity funds shall not be used to pay district staff directly and/or reimburse payroll expenditures.

Purchase of Food and Non-Food Items

When food and non-food items are utilized for faculty, site-based meetings, etc., the expense shall be coded to the Campus Activity Account (Fund 461). All other uses, such as professional development, should be coded to the appropriate account code.

Food and non-food purchases for staff campus celebrations, such as holidays, birthdays, or other events shall be paid from the Hospitality Accounts.

Student Activity Funds may be used, at the discretion of the students, to purchase food and non-food items for organization-related activities. **Student Activity Funds should not be used to purchase food or non-food items for faculty site-based meetings or staff campus celebrations, such as holidays, birthdays, etc.**

Purchase Requisition and Order Forms

A purchase order form is used to purchase supplies, equipment or services from an external vendor. No employee shall order or receive goods without an approved purchase order. All POs must be submitted to the business office with the signature of the school principal.

Purchasing Laws

The Texas Education Code (TEC) addresses the requirement to competitively procure purchases that exceed \$50,000, in the aggregate, over a 12-month period. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced.

Staff members shall NOT use their personal funds or credit card to make purchases. Unauthorized purchases shall NOT be subject to reimbursement with activity funds.

Raffles/Bingo

School districts are not allowed to conduct raffles or bingos. Attorney General Opinion JM1176 ruled that independent school districts are not qualified to hold charitable raffles. An unauthorized raffle/bingo is considered gambling under the Texas Penal Code – Class C Misdemeanor.

Records Retention

All Activity Account records must be maintained for a **period of five (5) years** [TSLG minimum retention period & district's Local Records Retention Schedule]. This includes receipt books, merchandise logs, fundraiser approval forms, profit/loss statements, etc. At the end of every school year, the principal as part of the closeout procedures, shall collect all Student Activity Account records

for storage on the campus for one (1) fiscal year, then at the Records Center for the rest of the archival period of time.

Returned Checks

All makers of returned checks will be **charged a \$25.00 fee**. The fee is subject to increase based on the district's depository bank service fee schedule for returned checks. The district shall reserve the right to reject future checks from makers of returned checks.

Upon receipt of returned checks, the Business Manager shall adjust the cash balance of the appropriate account(s). The Business Manager shall forward a **Returned Check Notification Letter** to the maker of checks that are returned by the depository bank.

If the maker fails to make a payment within five (5) days, the Business Manager shall initiate collection and/or legal processes.

Roles and Responsibilities

Club Sponsor

- The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts.
- Completes annual training - Every sponsor should complete and submit a **Sponsor Responsibility Affidavit form** to the principal.
- Maintains records and submit to campus principal as part of the annual close-out procedures
- Deposits funds collected on a daily basis
- Develops an Annual Fundraising Plan for review/approval of the campus principal
- Submits Requests to Conduct Fundraiser forms as required to the campus principal
- Completes a Fund Raiser Profit/Loss Report at the conclusion of every fundraiser
- Reconciles the activity account to finance reports on at least a monthly basis

Campus Secretary/Bookkeeper

- Monitors approved fundraising activities and submission of funds
- Receives, counts, and receipts all funds
- Assists sponsors with activity account related questions
- Informs Principal of problems and concerns

Campus Principal [Ultimate responsibility for Activity Funds]

- Approval of **all** campus and student activity fund transactions

- Safekeeping of money on campus
- Proper accounting and administration of all activity funds
- Approval of disbursements in accordance with the procedures manual
- Provides administrative guidance to sponsors related to campus-specific activity account management procedures

Sales Tax Exemption Form

The Sales Tax Exemption form shall be used for school-related purchases only, such as instructional supplies, items for resale, club/organization supplies, general equipment, etc. Purchase of personal items or items that will provide a private benefit for staff or students are not eligible for the sales tax exemption.

Copies of the form may be obtained from the business office. Taxes, which should have been exempt, will be unauthorized for reimbursement if the exemption form is not presented to the vendor at the time of purchase.

Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Student Trips

The club sponsor must follow all Travel Guidelines in requesting travel funds for student trips, and all paperwork must be submitted two (2) weeks prior to the trip.

Transfers between Activity Accounts

Transfers of funds between student activity funds shall be approved by the members of the student clubs, sponsors, and the principal. It is recommended that transfers between accounts be settled up before the end of the year.

If a student organization ceases to exist, the unexpended funds of the organization shall be redistributed at the discretion of the principal.

Travel Expense- Advances and Settlements

Student Activity funds may be used to pay for student and travel expenses for organization/club-related expenses, such as Student Council, NHS, FFA etc. The Travel Guidelines shall be adhered to in requesting funds for staff and student travel expenses. Travel expenses may include registration fees, meals, mileage, lodging, and transportation costs.

Activity funds may be used to purchase on-site or off-site group meals for staff or students, as appropriate.

Vendors

Purchases from vendors that operate on a cash basis (do not accept purchase orders) will NOT be allowed.