



TEXARKANA ISD

Business Services

Activity Account Manual 2023-2024

IMAGINE 2026

TEXARKANA INDEPENDENT SCHOOL DISTRICT

STRATEGIC PLAN

BELIEFS

An expression of fundamental values, ethical code, overriding convictions, inviolable principles

WE BELIEVE THAT:

1. Every student will have access to the resources available to help them develop the knowledge and skills necessary to become productive members of society.
2. Education is a shared responsibility of the entire community.
3. Communication and parental involvement is critical.
4. Diversity gives value and strength to all individuals contributing to the success of the whole.
5. Mental, emotional, physical, and spiritual health are essential for success.
6. All will have positive relationships in a nurturing and compassionate environment.
7. High expectations will be the standard to yield success and growth.
8. Expectations are inclusive of all stakeholders.
9. All will be inspired and successful.
10. All successes will be celebrated.

MISSION

Highest aspiration and purpose of the school; a declaration of the unique identity to which the school aspires, its specific purpose, and the means by which it will achieve its purpose

The mission of Texarkana ISD, a culturally diverse and premier learning community, is to develop and empower every individual by providing innovative and varied opportunities to lead and excel in a global society through strong family, community, and staff partnerships.

OBJECTIVES

An uncompromising commitment to achieve specific, measurable, observable, or demonstrable results that exceed current capability

1. Academic Performance

Each student will be immersed in innovative, engaging learning experiences that are diverse, flexible and authentic.

Each student will have access to career focused pathways and resources that will enrich their career exploration.

2. Learning Environment/Facilities

Each student will have access to well-maintained state of the art facilities that support innovative learning and creativity in a safe and secure environment.

3. Social Emotional Support

Each student is guaranteed a learning environment that supports their social, emotional, physical, and mental health.

4. Parental/Community Involvement

Each student will experience a school and community partnership that provides access to resources designed to anticipate and nourish student needs.

5. Technology

Each student will develop ethical digital citizenship skills.

Each student will have equitable access to technology that is fundamental to student success.

6. Human Resources

Each student will be guided by professional, high performing, dedicated staff who reflect the diversity of the students they serve.

PARAMETERS

Boundaries within which the school will accomplish its mission; self-imposed limitations

1. We will make all decisions based on what is best for ALL students.
2. We will not tolerate prejudice or discrimination of any kind.
3. We will ensure an environment that cultivates inclusiveness by honoring each individual's uniqueness.
4. We will communicate openly and honestly with all stakeholders.
5. We will ensure collaborative relationships within our community in support of our pursuit of excellence. We will challenge each other to rise to greatness.
7. We will demonstrate fiscal integrity and responsibility.
8. We will embrace continuous improvement.

STRATEGY

Bold resolutions that dedicate the school's resources and energies toward the continuous creation of systems to achieve the extraordinary as expressed in the mission and objectives

1. Academic Performance

Immerse each student in innovative, engaging learning experiences that are diverse, flexible and authentic.

Develop for each student access to career focused pathways and resources that will enrich their career exploration.

2. Learning Environment/Facilities

Provide each student access to well-maintained state of the art facilities that support innovative learning and creativity in a safe and secure environment.

3. Social Emotional Support

Guarantee each student will have a learning environment that supports their social, emotional, physical and mental health.

4. Parental/Community Involvement

Ensure each student will experience a school and community partnership that provides access to resources designed to anticipate and nourish student needs.

5. Technology

Develop for each student ethical digital citizenship skills.

Ensure each student will have equitable access to technology that is fundamental to student success.

6. Human Resources

Ensure each student will be guided by professional, high-performing, dedicated staff who reflect and embrace the diversity of the students they serve.

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Introduction

This Activity Account Manual has been prepared to provide general information to campus principals, activity account sponsors, and student club officers about managing activity accounts. Additional information may be available within the district's Board Policies, Fiscal Manual, Administrative Procedures, or other web resources.

HB 3646, 81st Regular Legislative session, requires school districts to adopt a policy governing the expenditure of local funds from vending machines, rentals, gate receipts, or other local sources of revenue over which the district has direct control. The policy must require discretionary expenditures of local funds to be related to the **district's educational purpose** and provide a commensurate **benefit to the district or its students** and meet the standards of Section 52, Article III, of the Texas Constitution regarding expenditure of public funds. The Texarkana ISD School Board of Trustees adopted policy CFD Local in response to this legislative change.

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

The District manages both Campus 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

Anita Clay	Chief Financial Officer	Ext. 1023
Louisa Strutton	Chief Accountant	Ext. 1022
Kelli House	Comptroller	Ext. 1024
Christi DeLoach	Payroll Specialist	Ext. 1021
Gabrielle Matthews	Accounts Payable Specialist	Ext. 1027
Melrose Harden	Accounting Clerk	Ext. 1026

Purpose of Activity Funds

Activity funds are designed to account for funds held by a school in a trustee capacity or as an agent for students, club organizations of the campus, teachers and the general administration of the school. All funds collected by school district personnel from students are defined as activity funds and must be handled through the activity funds accounts. These funds are used to promote the general welfare of each school and the educational development and morale of all students. The accounting function for the Activity Fund is delegated to each campus; each campus must comply with the guidelines and procedures required by in this manual.

Activity Funds (Campus) – Fund 461-475

Campus activity funds consist of monies raised locally at the school or donated to the school. These funds are considered special revenue funds and include collections for school pictures, yearbooks, class rings, uniforms, etc. These funds are disbursed at the discretion of the principal but must be used to promote the general welfare of each school and the educational development and moral of all students.

Campus activity funds (under the control of the principal or corresponding employee) shall be collected, receipted, and deposited to the campus' Principal's Secretary on a daily basis and should **never** be taken home by the sponsor. Refer to cash/check handling procedures.

Campus activity funds are primarily used to benefit students. Typical uses include field trip fees, awards, incentives, etc. These funds shall not be used for "gifts" to students and/or staff. Budgeted funds shall not be used to generate activity funds, nor shall staff (administrative/support) earn wages while generating activity funds. 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.

Activity Accounts (Student Organizations) – Fund 876,879

Student 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/check handling procedures. 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).

Student activity funds shall be used exclusively for the benefit of students. Typical uses include travel, awards, banquets, supplies, etc. These funds shall be used at the discretion of the student organization through designation of one or more of its officers. 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 Fund Raiser should be submitted to the campus principal in advance of the scheduled activity. In addition, at the end of the fund raising activity, a Profit Loss Statement should be filed with the principal. Activity funds shall be audited and must adhere to accepted business practices.

The request to establish a new student activity account shall be submitted by the campus principal prior to allowing the sponsor or students to raise funds. To establish an activity account, an organization should have elected officers. Students shall make decisions regarding the expenditure of club funds. The club minutes shall support all expenditures. The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts.

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. It is recommended that new receipt books be issued to staff members for each fiscal year.

Examples of Student Activity Accounts

- The Basketball Club qualifies, but the basketball team does not.
- The Cheerleader Club qualifies, but the cheerleader squad does not.
- The Senior Class qualifies, but not one particular class that has seniors in it.

Cash Management

All employees who collect funds on behalf of Texarkana ISD are required to complete an annual Cash Handling Training session. Copies of all Texarkana ISD Cash Handling documents, policies, and procedures can be found on the Texarkana ISD portal under the Business Department.

All funds collected on behalf of the Texarkana ISD will adhere to all board policies referring to the collection of money (CAA-Local; CFD-Local). Each employee will be required to sign the appropriate **Acknowledgment of Responsibilities for Fund Collection Form**.

All cash and checks shall be deposited to the Principal's Secretary on a daily basis. Prior to collecting cash from fundraising activities, the sponsor shall have an approved [Texarkana ISD Fundraising Request Form](#). No post-dated checks will be accepted. Funds should not be kept in classrooms, personal wallets or purses, or at home for extended periods of time. No cash purchases should be made – every dollar collected should be receipted and deposited to the accounts payable clerk. All funds collected for fees, dues, or other fundraising activities must be recorded in detail using pre-numbered receipts or the approved [Texarkana ISD Fundraising Summary Report](#).

Supporting documentation for all deposits should include the date funds were received, the amount received, the student's name, date of function and purpose of funds collected.

Receipts shall be issued for all collections of funds from students and staff in the form of a receipt book or form determined by the campus/department. If a receipt book is used, it must be a bound, pre-numbered receipt book with duplicate (if copies and/or listings are used for deposits) or triplicate copies (if the middle copy is used for deposits). If it is necessary to void a receipt, please write VOID on the receipt along with the number of the new receipt issued. If a receipt is voided without a replacement, include the explanation of why the receipt was voided. The example below illustrates the flow of money and proper receipting when a student pays for a yearbook:

- Student pays for a yearbook
- Yearbook Sponsor issues a receipt to the student (white top copy)
- Yearbook Sponsor submits a copy of the receipt and/or listing of receipts to the campus secretary
- Yearbook Sponsor assures that the yellow copy is kept in the receipt book for auditing purposes

If this chain of money movement is “broken”, an audit exception could result. The flow of money and the receipts must support all money collected and deposited.

For activities involving after hour collections or special circumstances in which the funds cannot be turned in to the principal’s secretary, they must be secured in a locking or tamper resistant bank bag and locked up until the next business day.

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.

Campus Credit Card Management

All employees who use credit cards that are held at the campus level must adhere to the following guidelines to ensure that purchases are paid in a timely manner.

In order to check out a credit card at the campus level, an employee must have submitted a credit card request and obtained an approved PO from the Administrative Assistant. A credit card will not be checked out unless the employee has an approved PO in their possession. Once the employee has the credit card and has made all purchases that were included in the purchase order, the employee must then check the credit card back in to the Administrative Assistant, or designated office staff, within 2 business days of the completed purchase.

The Administrative Assistant shall then make a copy of the original receipt and place it within their office files and attach the original receipt to the back of the approved PO. He/She must then mark the PO as Received in Skyward and forward the original PO and receipts to Central Office for prompt payment.

If a receipt is lost, the employee shall make every attempt to obtain a duplicate copy of the receipt from the vendor. If unable to obtain a receipt, the employee must write an explanation as to why the receipt is missing and have the document signed by the Campus Principal. Also, all receipts must be detailed receipts.

The employee that is requesting the credit card should be the same employee that checks the card out and checks the card back in. This will help minimize the number of employees associated with each purchase and help with future inquiries, if any are needed.

Submitting Funds for Deposit

By the end of each day, the activity account sponsor shall submit all funds collected, the 2nd copy of the receipts or a copy of the approved [Texarkana ISD Fundraising Summary Report](#), and any other supporting documentation to the principal's secretary to be prepared for deposit.

When a sponsor submits collected funds to the principal's secretary for deposit, these funds should be double counted or verified by the secretary in the presence of the sponsor.

All monies must be submitted to the secretary in the same form (i.e. cash, personal checks, etc.) as collected.

Both the activity account sponsor and the principal's secretary shall sign the **Deposit Reconciliation Form** once the funds amount has been verified.

Activity account sponsors shall maintain a copy of the **Deposit Reconciliation Form** from the principal's secretary for their own records.

Depositing Funds

All checks should be made to the campus or Texarkana ISD and include the student and activity name/description in the memo line. Payee name, address, phone number and driver's license (while they are present). All checks must be stamped, with a "Campus Name-For Deposit Only" endorsement stamp, upon receipt for endorsement purposes and a deposit slip prepared to be sent to the district depository.

A separate deposit slip should be used for each activity/fundraiser. Do not make a deposit on behalf of Texarkana ISD without an official deposit slip.

Funds collected as a refund or rebate from a vendor should be deposited separately. Scan deposit slip with PO number or Check Request number to accounts.payable@txkisd.net.

Any discrepancies should be reported to the Business Office immediately!

For additional pre-printed deposit slips and/or deposit bags, please send an email request to the Chief Accountant.

Check Processing

Business Office checks will be printed, 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 shall be approved by the appropriate principal or administrator and submitted to the Business Office by 4:30 p.m. on Friday prior to the check run, including all supporting documentation. 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. 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 requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all invoices should be submitted to the Accounts Payable Specialist on a timely basis for payment.

Contracts and Service Agreements

All contracts for rentals, yearbook orders, service agreements, etc. must be signed by the Superintendent or designee. No other employee is authorized to sign a contract or agreement on behalf of the district. An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement. Contracts that exceed \$50,000 shall be approved by the Superintendent and Board of Trustees.

Donations and Gifts

Donations or gifts of cash or cash equivalents (gift cards), equipment, or materials to individual schools or to the district by individuals or organizations shall become property of the district. The [Texarkana ISD Donation Request 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. Gift card donations shall be recorded on a Gift Card Register and maintained in a safe until utilized by the appropriate individual(s).

Donated equipment shall have an inventory tag affixed to it if the unit value is greater than \$500. In addition, the equipment shall be added to the district inventory.

District funds may not be donated to another entity; therefore, donations are not allowed from the Campus Activity funds.

Fiscal Year

The fiscal year begins on July 1st and ends on June 30th. 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 June 30th, shall be submitted to the Business Office by June 30th for processing and payment.

Fixed Assets & Inventory

All fixed assets and inventory [equipment] purchased with Campus or Student Activity funds become the property of Texarkana ISD. All assets and inventory shall be tagged and tracked in accordance with the district's fixed asset 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 project sponsor.

All fund-raising projects shall be subject to the approval of the principal. The [Texarkana ISD Fundraising Request Form](#) shall be completed by the Club Sponsor and submitted to the Campus Principal for approval. The campus secretary shall keep a copy of all approved fundraiser forms to ensure that funds are deposited on a timely basis.

Student participation in approved fund-raising activities shall not interfere with the regular instructional program.

At the conclusion of all fundraisers, the Club Sponsor shall complete a [Texarkana ISD Fundraising Summary Report](#) and submit to the Campus Principal for 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.

Crowdfunding

Crowdfunding is the practice of funding a project or idea by raising small amounts of money from a large number of people, typically via the Internet. The following guidelines outline requirements, acceptable actions and a comparison of crowdfunding sites for Texarkana ISD schools.

Crowdfunding Requirements

- All crowdfunding campaigns must support educational or instructional-based initiatives.
- Completion of a [Texarkana ISD Fundraising Request Form](#) is required for DonorsChoose and GoFundMe campaigns. The application must be completed prior to publishing a fundraising campaign and submitted to your campus principal for approval. Campus principal will then submit to the Office of Student & Community Development for final approval. Once approvals are received, you will be able to begin your campaign.
- Completion of a Fundraising Request Summary Report is required for DonorsChoose and GoFundMe Campaigns. The report must be submitted at the end of the fundraising campaign to the Office of Student & Community Development.
- Crowdfunding campaigns are considered a fundraiser and DO COUNT against your acceptable number of campus fundraisers.

Restricted Actions

- Creation of personal campaigns or withdrawal of funds into personal banking accounts.
- Creation of campaigns that benefit individuals.
- Sales of any kind (*i.e. popcorn, t-shirts*).
- Transfer of donations from campus to campus.
- Donated items mailed to employee homes.
- Fundraising for non-district organizations and charities

Recommended Crowdfunding Sites

Below is a list of crowdfunding platforms that have been vetted by the Office of Student & Community Development.

[DonorsChoose](#)

Online crowdfunding site for supplies and equipment, focused on PK-12 education.

- 2.9% credit card processing fee per donation plus 15% per campaign for overhead, teacher outreach, maintenance and build-out of the DonorsChoose.org website
- Fulfillment labor and materials charge (*depends on items selected by school*)
- Non-cash donations (*materials and supplies only with specified vendors*)
- DonorsChoose is an online crowdfunding platform that allows individuals to donate directly to public school classroom projects. Once a project is fully funded, DonorsChoose will purchase and deliver the requested equipment and materials directly to the campus. DonorsChoose is NOT a crowdfunding site used for raising money.

Per TISD policy, campuses must ensure that:

- Items ≥ \$500 in value are tagged as a fixed asset through TISD's Fixed Assets Department.
- Items received remain property of the campus.
- A Fundraising Request Form is to be completed prior to publishing the DonorChoose campaign and a copy is submitted to the campus Principal and Office of Student & Community Development.
- A Fundraising Summary Report should be submitted at the end of the fundraising campaign to the Office of Student & Community Development. 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 project sponsor.

All fund-raising projects shall be subject to the approval of the principal. The [Texarkana ISD Fundraising Request Form](#) shall be completed by the Club Sponsor and submitted to the Campus Principal for approval. The campus secretary shall keep a copy of all approved fundraiser forms to ensure that funds are deposited on a timely basis.

Student participation in approved fund-raising activities shall not interfere with the regular instructional program.

At the conclusion of all fundraisers, the Club Sponsor shall complete a [Texarkana ISD Fundraising Summary Report](#) and submit to the Campus Principal for 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.

Smart Snacks Fundraisers

Per the [USDA Smart Snacks in School initiative](#) and Texarkana ISD board policy, each campus may only have (6) fundraisers that include the sale of drinks, snacks, candy, etc. that may be consumed during the school day per school year. These are only in regards to the above items that do not meet the Smart Snacks nutritional standards.

If a campus' fundraiser includes the above items that do follow the Smart Snacks nutritional standards, then there is not a limit on the amount of fundraisers that a campus may have in a school year. The sponsor or campus administrative assistant must print and keep the [Smart Snacks nutritional calculator](#) results on all items sold for this the fundraiser to not count towards the limit.

All fundraisers are submitted through the Texarkana ISD Fundraising Request Form in Eduphoria, and will be subject to approval from the Comptroller. All fundraisers are subject to questioning in regards to this matter.

Gift Cards

District funds [Campus Activity Funds] shall not be used to purchase gift cards. Gift cards shall not be issued to staff without prior approval from the Superintendent. Gift cards, in any amount, are taxable to the employee and must be processed through the employee's paycheck.

Gift cards donated to the district by outside sources are also taxable to the employee according to IRS regulations.

Individual Student Accounts

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, 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.

Texas law requires that all invoices be paid to vendors within 30 days of receipt of the goods/services. If the district fails to pay promptly, the vendor can assess penalty interest charges. If a staff member neglects to submit an invoice on a timely basis, he/she may be held personally liable for the penalty interest charges.

Payroll Expenditures from Activity Funds

All Texarkana ISD employees shall be paid for all work performed through the payroll system. At no time shall a district employee be paid directly from an activity account, or with cash. Activity funds shall not be used to reimburse payroll expenditures.

Purchasing Deadlines

In an effort to maximize the use of budgeted funds during the current fiscal year, the district has established a May purchase order deadline. This deadline shall be adhered to by all purchase order originators. A campus principal or department head may impose an earlier deadline for their respective campus or department.

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. All other uses, such as professional development, should be coded to the appropriate account code.

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

Raffles

School districts are not allowed to conduct raffles. Attorney General Opinion JM-1176 ruled that independent school districts are not qualified to hold charitable raffles. An unauthorized raffle is considered gambling under the Texas Penal Code – Class C Misdemeanor.

Receiving of Goods

All district staff shall adhere to the receipt of goods/services procedures to ensure that receipt of all goods and services is properly documented prior to issuing payment to the vendor. No payment shall be made to a vendor for goods and/or services unless the receipt of the goods and/or services have been verified and documented by the Accounts Payable Specialist.

The district receives all goods under a centralized receiving system. The Warehouse Manager shall receive, open, and verify the receipt of all ordered goods. Signed documentation and packing lists, if any, shall be marked electronically within the Skyward receiving process for payment through the Accounts Payable module in Skyward. For goods received directly by the campus and/or department, the campus must receive, open and verify the receipt of all goods. The campus administrative assistant would then complete the receiving process in Skyward.

For acceptance of services, the requestor shall inspect that the work has been accomplished according to the agreed upon terms and conditions and scope of work. Acceptance of partial completion should not be made unless previously agreed upon by the district and vendor in the contract and/or agreement for services.

Receipt of partial orders shall be allowable on an individual basis subject to the discretion of the Chief Accountant. Payments for partial shipments shall be made within the 30-day payment period.

Returned Checks

All returned checks shall be deducted from the appropriate activity account balance until the outstanding amounts have been collected from the payee. To minimize returned checks, all checks accepted must have the proper identification of the payee, such as name, address, driver's license number, and phone number.

A returned check fee may be implemented 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.

Carryover Funds

In accordance to Board Policy CFD (Local) carryover funds of activity funds, "shall be left in the appropriate account and each sponsoring group shall retain the carryover funds for the next fiscal year. If an organization ceases to function or exist, the unexpended funds of the organization shall be credited to the appropriate administrative activity account."

Internal Audit

In accordance to Board Policy CAA (Local), "The Superintendent or designee shall maintain a system of internal controls to deter and monitor for fraud or financial impropriety in the District." Additionally, Business Office staff will conduct random audits of the various activity fund accounts. This process will be done in order to examine and evaluate the District activities for the purpose of advising and assisting the Board, Superintendent, and District Administration in satisfying their legal obligations for ensuring proper and reasonable operation of the District. Staff will provide a service of review and reporting based on an independent appraisal of accounting, financial and other operations of an activity.

Principals, bookkeepers, secretaries, sponsors, etc. are to make all activity funds records available for audit upon request from the internal audit staff member.

Roles and Responsibilities

Club Sponsor

- Maintains records
- Deposits funds collected on a daily basis
- Submits Requests to Conduct Fundraiser forms as required
- Completes a Fund Raiser Profit/Loss Report for every fundraiser
- Reconciles the activity account to finance reports monthly
- Signs a Responsibility Affidavit

Campus Secretary

- Monitors approved fundraising activities and submission of funds
- Receives, counts, and receipts all funds
- Assists sponsors
- 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.

Sales Tax Exemption Form

The Sales Tax Exemption form shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Copies of the exemption 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 the purchase.

Purchase of personal items for staff or students are not eligible for the sales tax exemption.

Travel Expense – Advances & Settlements

Campus Activity funds shall not be used to pay for professional development activities. All professional development expenses shall be paid from the General Fund or other available funds subject to the District's Travel Guidelines.

Student Activity funds may be used to pay for student and travel expenses for organization/club related expenses, such as Student Council, Spanish Club, etc. The District's Travel Guidelines shall be adhered to

in requesting funds for travel expenses. Travel expenses may include registration fees, meals, mileage, lodging, and transportation costs.