AGUA DULCE ISD:
ACTIVITY FUND SPONSOR GUIDELINES

Agua Dulce ISD recognizes the importance and value our sponsors have in the education of students. In order to provide assistance and protection to our sponsors, the following overview was designed to answer some of your most frequently asked questions, to offer guidelines that will make your involvement as a sponsor a rewarding experience, and to ensure funds are handled and documented properly.

General Information

- Individuals involved in the handling of activity funds are responsible for following the guidelines and procedures prescribed by ADISD, the State of Texas and the federal government.
- Activity Fund Procedures Manual, Guidelines, and Forms are posted on the Business Office Website

Fundraisers

- Each group is allowed **TWO** approved fundraising events per school year.
- All fundraising activities must have **prior approval** from the Campus Principal and the Superintendent. Complete and submit a **Request for Approval of a Fund-Raising Activity form**.
- Fundraisers must be held for a specific purpose and the proceeds must be used for that purpose
- *Community Service Projects* do not count as fundraisers.
- **Raffles/Bingos and or games of chance are not allowed.**
- The following practices are strictly prohibited during fundraisers: door-to-door sales, mandatory student participation, and student fundraising quotas.

Cash Handling

- Under no circumstances should collected funds be taken home or be kept in a desk, classroom, purse or other unsecured location. Keep cash and checks secure at all times.
- Account for, document, and turn in all funds received. Do not keep cash for *any* reason.
- **No cash purchases are allowed to be made with any cash on hand**

Depositing Funds

- Checks should strictly be made payable to Agua Dulce ISD
- Do **NOT** spend any of the collections prior to depositing funds. **Expenses CANNOT be taken out of cash receipts before deposited.**

- ❑ All money collected should be submitted for deposit on the day it is collected
- ❑ A completed **Cash Receipts Transmittal Form or Cash Receipts Voucher** must accompany all deposits
- ❑ If funds cannot be deposited, they should be turned in to the Campus or Business Office for placement in a safe until the deposit can be made

Expenditure of Funds

- ❑ See the *Activity Fund Procedures Manual* for a complete list of allowable uses of CAF & SAF
- ❑ **No cash purchases are allowed**
- ❑ **ALL** purchases require prior approval via a Purchase Order (PO).
- ❑ SAF must be spent at **discretion of the students and purchases must be approved by the students and documented in the student organization meeting minutes. Meeting minutes or Student Club Officer signature must be attached to all requisition requests for SAF purchases.**
- ❑ The following are strictly prohibited: cash awards, incentives, and prizes; gift cards; personal gifts

Sales Tax

- ❑ Although schools may purchase items tax-free, **schools and school-related organizations must collect sales tax** on all sales that are not specifically exempted.
- ❑ Sales taxes must be collected on all sales/fundraisers unless they are determined to be non-taxable or have been declared as one of your two (2) one-day tax-free days per calendar year.
- ❑ See Activity Fund Procedures Manual for Sales Tax Decision Tree and full details on sales tax.
- ❑ If the sponsor fails to calculate and charge the buyer the sales tax in the price of the item, the Business Office will do so by absorbing the tax in the selling price of the item. When the Business Office deducts sales tax from a fundraiser deposit, the net profit from the fundraiser is reduced.

Other

- ❑ Only the Superintendent and Assistant Superintendent can execute contracts on behalf of the District
- ❑ All donations to the District require prior approval by the Superintendent. Complete and submit a **Donation Acceptance Request Form**
- ❑ Student Activity funds may not be used to pay for sponsor travel costs for travel that *does not include students*

Questions?

- ❑ Contact your Campus Principal or the Business Office