

Activity Funds 2022-2023

PRESENTED BY:

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Focus Points

- ▶ Type of Activity Funds
- ▶ Roles and Responsibilities
- ▶ Activity Funds Deficiencies
- ▶ Activity Funds Cycle
- ▶ Fundraising Plan
- ▶ Fundraisers
- ▶ Taxable, Non-Taxable and Non-Sale Activities
- ▶ Donations
- ▶ Cash Handling
- ▶ Requisitions
- ▶ Campus Activity Fund
- ▶ Prohibited Activities

Type of Activity Funds

461 Campus Activity Funds

- Funds under the control of the Principal
- Funds raised are to be used to benefit whole campus

865 Student Activity Funds

- Funds belong to a bona fide chapter (student club)
- Funds do not belong to the District
- Expenses are approved by the students
- Sponsor for the club oversees the funds

Roles and Responsibilities

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Club Sponsor



- Issues receipts and maintains records
- Prepares and submits Fundraiser form to secretary/bookkeeper for review
- Submits copies of receipts and any other documentation e.g.(money collected form, rosters, etc.) to secretary/bookkeeper
- Submits monies collected to secretary/bookkeeper

Campus Secretary/Bookkeeper



- Attends annual training
- Receives documentation, counts, and receipts all monies
- Deposits funds at the bank
- Reviews documentation prior to submitting to Business Office
- Monitors approved fundraising activities and submission of monies
- Assists sponsors
- Informs Principal of problems and concerns

Campus Principal



- Proper administration of all activity funds
- Approval of all campus and student activity fund transactions
- Safekeeping of money on campus
- Approval of disbursements in accordance with the Activity Funds Manual

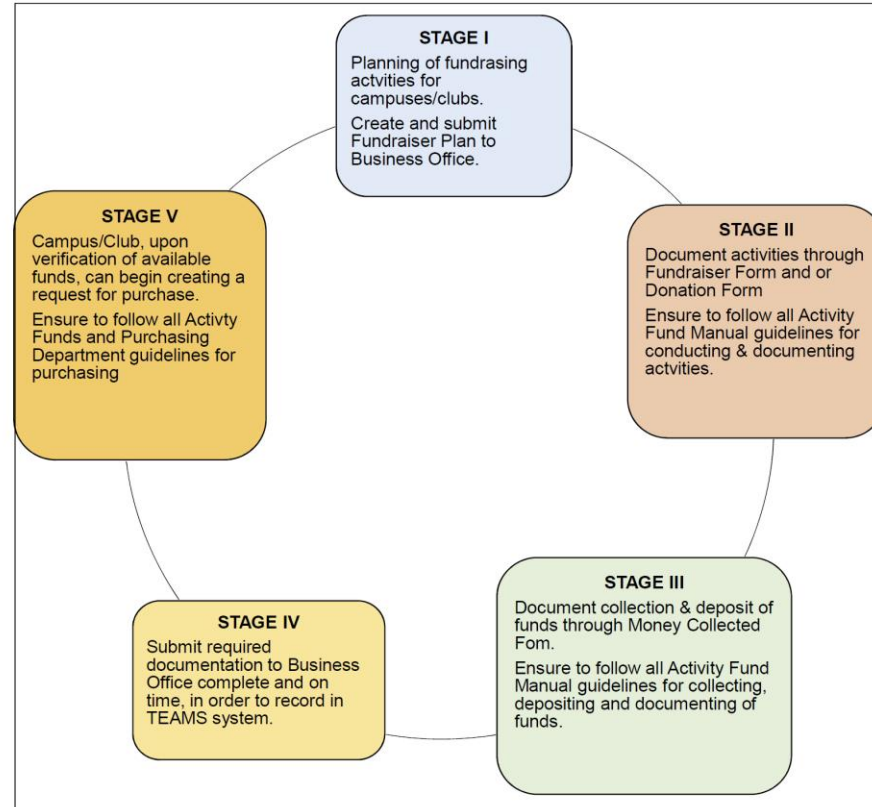
Activity Funds Deficiencies

- ▶ **Incomplete and or missing mandatory documentation**
 - ▶ Fundraising Forms
 - ▶ Money Collected Forms
 - ▶ Deposit Slips
 - ▶ Etc.
- ▶ **Misclassification of Fundraising Activities**
 - ▶ Not A Sale (collections for fieldtrips, dues, fines, commissions, etc.)
 - ▶ Nontaxable Sales (food, services, etc.)
 - ▶ Taxable Sales (clothing, publications, etc.)
- ▶ **Cash Handling**
 - ▶ Not Receipting
 - ▶ Holding to cash

Activity Funds Cycle



Donna ISD Activity Funds Cycle



Fundraising Plan

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▶ **Aimed to organize campuses and clubs activities.**

▶ **First Stage**

- ▶ Meet with staff, club sponsors and student officers for input
- ▶ Discuss prior year's fundraising activity goals and deficiencies
- ▶ Analyze current financial status
- ▶ Outline known restrictions and accommodations

▶ **Second stage**

- ▶ Discuss future fundraising activities
- ▶ Set on and prioritize future fundraising goals
- ▶ Document decisions for future reference

▶ **Third Stage**

- ▶ Confirm future fundraiser activities
- ▶ Develop and submit draft to Business Office

▶ **Fourth Stage**

- ▶ Revise draft and submit final draft to Business Office




Fundraisers

- ▶ All Activity Fund activities **MUST USE** a Fundraiser Form as a source document
- ▶ All fundraisers **MUST** have the following attached
 - ▶ Quote/Price Listing
 - ▶ List/Roster of participating students
 - ▶ Student Activity Accounts (Clubs), voting sheet or similar document agreeing to activity
 - ▶ Parent letter, if applicable
 - ▶ Flyer of activity
- ▶ Reminder: each campus/club **IS LIMITED TO 2 TAXABLE** fundraising activities during a school year

Fundraisers Cont.

Approval of Fundraiser Form **MUST HAVE** the following information

- ▶ Campus Name & Organization Name
- ▶ Project Description
- ▶ Vendor name
- ▶ Vendor Representative Name
- ▶ Vendor Address
- ▶ Indicate if Vendor is with district already
- ▶ Date of Project
- ▶ Length of Project
- ▶ Time of Day
- ▶ Expected Profit/Collections
- ▶ Use of Funds (be specific and keep in line with Fundraising Plan)
- ▶ Alternate Use of Fund (be specific)
- ▶ Indicate if Students will be involved in solicitation
- ▶ Level 1 Approval: **Profits/Collections expected to be less than \$1,000**
CAMPUS APPROVAL ONLY
- ▶ Level 2 Approval: **Profits/Collections expected to be more than \$1,000** CAMPUS AND BUSINESS OFFICE APPROVAL (may take longer to approve)



DONNA

INDEPENDENT SCHOOL DISTRICT

**ACTIVITY FUNDS
APPROVAL OF FUNDRAISING ACTIVITY**

CAMPUS: _____

ORGANIZATION: _____

PROJECT: _____

VENDOR: _____

REPRESENTATIVE: _____

ADDRESS: _____

DISD VENDOR: _____ YES _____ NO _____ VENDOR# _____

DATE OF PROJECT: _____ LENGTH OF PROJECT: _____

TIME OF DAY: _____ EXPECTED PROFIT / COLLECTIONS: \$ _____
(See Attachment A for Expected Total Profit/Collections Calculation)

USE OF FUNDS GENERATED: _____

ALTERNATE USE OF MONEY IF INSUFFICIENT MONEY IS RAISED FOR PROJECT: (Be Specific)

BUSINESS & DISTRICT OPERATIONS WILL BE VERIFYING ALL DEPOSITS.
 (Give a detailed description when depositing funds.)

WILL STUDENTS BE INVOLVED IN THE SOLICITATION: YES NO (Circle One)

SCOPE OF SOLICITATION: WITHIN SCHOOL OUT IN THE COMMUNITY BOTH

Note: All the student activity (clubs) members must print, sign & date a voting sheet as proof they agree to what is being purchased with their fundraising funds.

LEVEL ONE APPROVAL: CAMPUS LEVEL	
Requested By: _____ <small>(Teacher/Sponsor Signature)</small> Approved: Y <input type="checkbox"/> or No <input type="checkbox"/> Date: _____	Approved By: _____ <small>(Principal Signature)</small> Approved: Y <input type="checkbox"/> or No <input type="checkbox"/> Date: _____
LEVEL TWO APPROVAL: BUSINESS OFFICE LEVEL	
<small>Note: Level two approval is necessary ONLY WHEN fundraising profit/collections are expected to be over \$1,000</small>	
Requested By: _____ <small>(Teacher/Sponsor Signature)</small> Approved: Y <input type="checkbox"/> or N <input type="checkbox"/> Date: _____	Approved By: _____ <small>(Accountant Signature)</small> Approved: Y <input type="checkbox"/> or N <input type="checkbox"/> Date: _____
Approved By: _____ <small>(Superintendent/Designee)</small> Approved: Y <input type="checkbox"/> or N <input type="checkbox"/> Date: _____	

Fundraisers Cont.

- ▶ Approval of Fundraiser Form Attachment A **MUST HAVE** the following information:
 - ▶ Estimated Sales/Collections
 - ▶ Cost of Fundraiser, if applicable
 - ▶ Estimated Total Profit/Collections
 - ▶ Indication whether Fundraiser engaged in
 - ▶ Selling Taxable Items (Taxable Sale)
 - ▶ Selling Non-Taxable Items (Non-Taxable Sale)
 - ▶ Only Collections (Non-Sale)
 - ▶ Indication of Assigned Dates for Collection of Funds
 - ▶ **ASSIGNED COLLECTION DATES MUST MATCH DEPOSIT DATES**
 - ▶ Sponsor's Signature



DONNA
INDEPENDENT SCHOOL DISTRICT

ACTIVITY FUNDS
APPROVAL OF FUNDRAISING ACTIVITY
ATTACHMENT A

CALCULATION

ESTIMATED SALES / COLLECTIONS:	\$ _____
LESS: COST OF FUNDRAISER (if fundraiser will not have a cost, enter \$0)	\$ _____
EQUALS: TOTAL PROFIT / COLLECTIONS	\$ _____

Taxable Sale, Non-Taxable Sale, Non-Sale

Taxable Sale:	<input type="checkbox"/>
Non-Taxable Sale:	<input type="checkbox"/>
Non-Sale:	<input type="checkbox"/>

Assigned Dates for Collection of Funds

(Assigned Collection Dates must match Deposit Dates)

Date:	_____
Date:	_____
Date:	_____
Date:	_____
Date:	_____

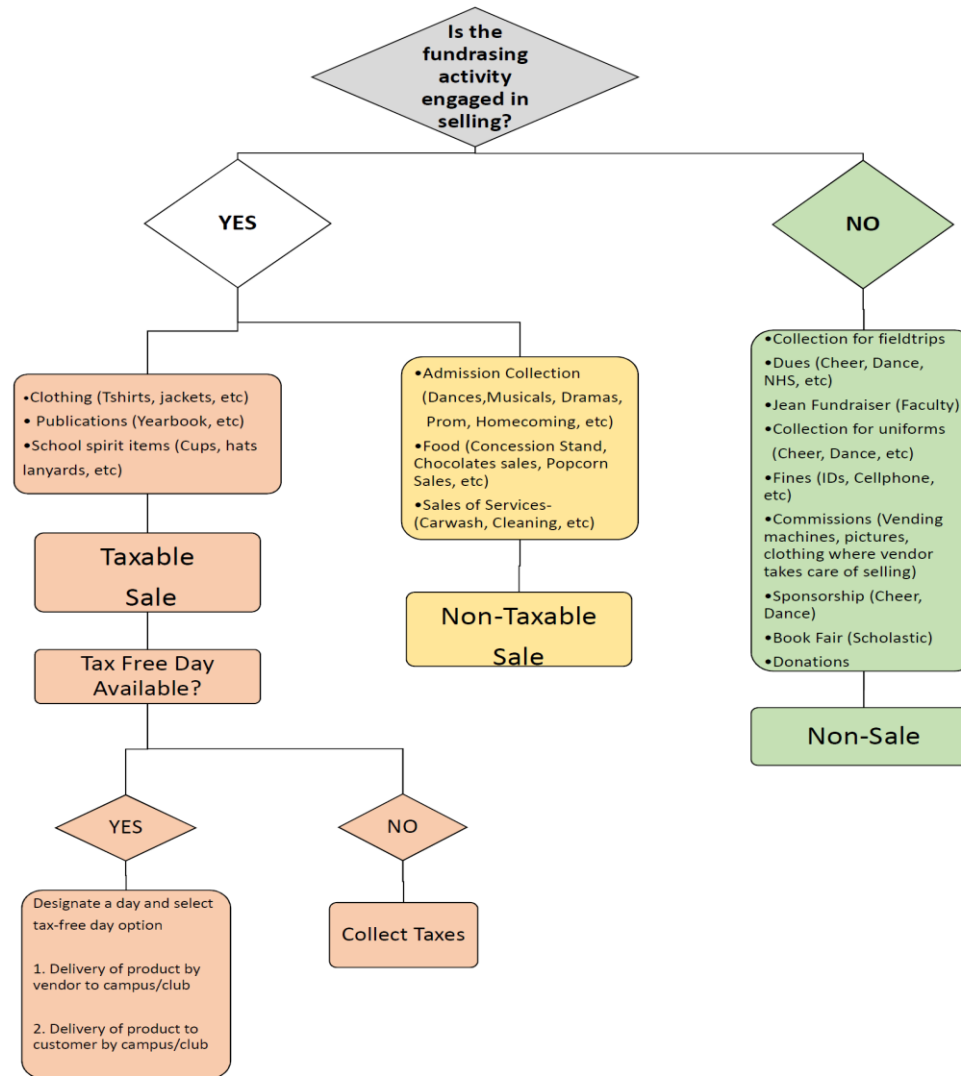
<p>As the sponsor of this fundraiser, I agree to conduct this fundraiser in compliance with UIL, state, federal, and district guidelines. I understand that I am personally responsible for all funds collected and for keeping accurate records. Any losses due to my failure to follow established rules and procedures become my responsibility. I will exercise strict control over all products and money in my possession. I will submit all money received along with the student or parent names and amounts to the secretary/bookkeeper daily for deposit. I will notify Accounting promptly of all outstanding debts so that appropriate action may be taken. I am responsible for completing and submitting the Fundraising Recap to the campus Secretary/bookkeeper and if applicable, the Club treasurer, within one week after the end date of the fund-raiser.</p>		
_____	_____	_____
Sponsor's Name	Signature	Date

SALES

Taxable, Non-Taxable, Non Sale



Donna ISD Activity Funds Taxable vs Non-Taxable vs Non-Sale Decision Chart



*Refer to Donna ISD Website Student Activity section for complete lists of examples on what is Taxable Sale, Non-Taxable Sale and Non-Sale

Donations

- ▶ A Donation Form **MUST ALWAYS** be completed and approved prior to receiving donations
- ▶ Donations Forms **APPLY TO BOTH** Campuses as well as Departments expecting to receive donations
- ▶ The campus or department bookkeeper/secretary is responsible to ensure that the Donation Form is completed in its entirety
- ▶ For monetary donations, a copy of the receipt issued to donor and if applicable, a copy of a check, are **REQUIRED** to be submitted with the Donation Form
- ▶ For non-monetary donations, a list of the item(s) specifications are **REQUIRED** to be submitted with Donation Form
- ▶ Signature of Campus Principal or Department Director and Assistant Superintendent of Finance and Operations is **REQUIRED** for approval

DONATION PRE-APPROVAL REQUEST FORM

Thank you for your interest in donating to Donna Independent School District Schools. The board of Education appreciates the generosity of individuals, parent-teacher organizations, booster clubs, businesses, industry, and other community organizations that donate gifts that will enhance and extend the work of schools.

MONETARY CONTRIBUTIONS

Donor: _____

Amount of Donation: _____

Proposed Use of Funds: _____

NON-MONETARY CONTRIBUTIONS

Donor: _____

Description of Item(s): _____

Please attach any pictures, specifications, or other information about the product(s) to be donated. Donated items must be in working order. Any items requiring repair must be inspected and evaluated by the District before any donation can be approved.

If your item requires installation by a third party, you must supply the name of the installer, and a certificate of insurance naming Donna Independent School District Schools as an additional insured.

Signature of Donating Party

Date

Printed Name of Donating Party

Contact Phone#

For Office Use (Route to Campus Principal / Department Director):

____ Approved
____ Not Approved

Signature: _____

Date: _____

For Office Use (Route to Chief Financial Officer):

____ Approved
____ Not Approved

Signature: _____

Date: _____

Cash Handling Receipts

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Receipt Issued **BY** Sponsor to Students

- ▶ Pre-numbered receipts must be prepared in triplicate.
 - ▶ White - given to person submitting money (student, staff, parent, etc.)
 - ▶ Yellow - kept in receipt book
 - ▶ Pink – Submits to Secretary/Bookkeeper

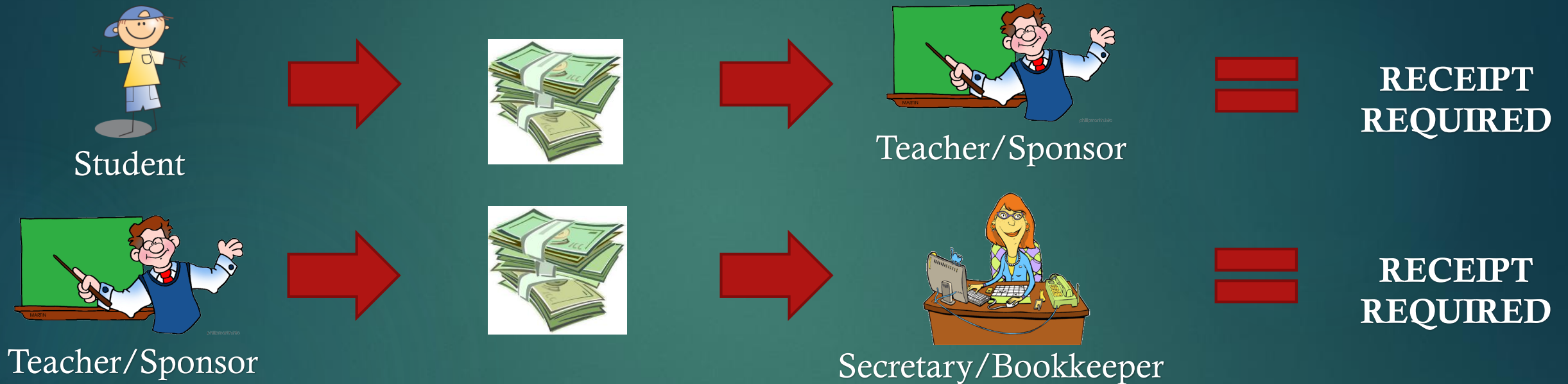
Receipt Issued **TO** Sponsor by Secretary/Bookkeeper

- ▶ Ensures recount of monies match sponsor's receipts and issues a receipt to sponsors .
 - ▶ White - original receipt given to sponsor by secretary/bookkeeper
 - ▶ Yellow – keep in receipt book
 - ▶ Pink – submits to business office bookkeeper

- Departments **MUST** issue receipts as well, when collecting cash/checks
 - Under **NO** circumstance must a pre-numbered receipt be altered.
 - If an error occurs, void the receipt and reissue
 - Receipts are **NOT** to be pre-signed or pre-dated.

**If your campus/department requires a receipt book, please contact
Norma Rodriguez Business Office Bookkeeper**

Example on Receipting



“A receipt should always move with the money”

Cash Handling Money Collected Form

▶ Money Collected forms **MUST HAVE** the following information

- ▶ Date of Collection
- ▶ Campus Name
- ▶ Club Name
- ▶ Account Number
- ▶ Project Description (be specific)
- ▶ Itemization of monies collected
- ▶ Receipt Number and Bank Deposit Number
- ▶ Dual Verification (different signatures)
 - ▶ Initial Verification e.g. (sponsor, teacher leader, sec/bookkeeper)
 - ▶ Secondary Verification e.g.(campus principal and or administrator)



Donna Independent School District Money Collected Form

Date: _____
 Campus: _____
 Club: _____ Account #: _____
 Project: _____

Detail of Monies Collected

Checks _____	Pennies _____
Ones _____	Nickels _____
Fives _____	Dimes _____
Tens _____	Quarters _____
Twenties _____	
Fifties _____	
Hundreds _____	Total Amount Collected = _____

Receipt#: _____
 Deposit#: _____
 Initial Verification (Print name): _____
 Initial Verification (Signature): _____
 Secondary Verification (Print Name): _____
 Secondary Verification(Signature): _____

Cash Handling

Money Collected Form Cont.

- ▶ Money Collected Form Attachment A **MUST HAVE** the following information
 - ▶ Date of Collection
 - ▶ Campus Name
 - ▶ Club Name
 - ▶ Project Description:
 - ▶ Sale Type
 - ▶ Indicate if Tax-Free Day will be used
 - ▶ Indicate Tax-Free Day Option
 - ▶ If applicable, Sales Tax Calculation Table
 - ▶ Dual Verification (different signatures)
 - ▶ Initial Verification e.g. (sponsor, teacher leader, sec/bookkeeper)
 - ▶ Secondary Verification e.g.(campus principal and or administrator)



**Activity Funds
Money Collected Form
Attachment A**

Date: _____
 Campus: _____
 Club: _____
 Project: _____
 *Sale Type (check one): Taxable Sale: Non-Taxable Sale: Non-Sale:
 **Will Tax-Free Day be Applied (check one): Tax-Free Day: Yes No Date: _____
 ***If Tax-Free Day is Applied Select Option (check one):
 Delivery of product by vendor to campus/club Delivery of product to customer by campus/club

Sales Tax Calculation	
Total (Gross) Sales:	
(divide Gross Sales / 1.0825) the result is Sales Revenue	1.0825
Sales Revenue:	
Total (Gross) Sales:	
(minus Sales Revenue):	
Total Sales Tax Collected:	

**Refer to Donna ISD Website Student Activity section for complete lists of examples on what is Taxable Sale, Non-Taxable Sale and Non-Sale*
***Reminder: Only two (2) Taxable Sale Fundraising Activities are allowed per district Activity Funds guidelines.*
In addition, only two (2) One Day Tax-Free Days are awarded to (bona fide) Student Clubs and Campuses per calendar year
**** Refer to Donna ISD Website Student Activity section for State Comptroller's Publication 94-183, on instructions for how to designate a tax-free day*
Complete Sales Tax Calculation section only if taxable sale took place and tax-free days were exhausted or not granted
To verify Sales Tax Collected is correct, multiply Sales Revenue by Tax Rate (.0825)

Initial Verification (Print Name): _____
 Initial Verification (Signature): _____
 Secondary Verification (Print Name): _____
 Secondary Verification (Signature): _____

Cash Handling Depositing

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- ▶ Secretary/Bookkeeper is responsible for preparing deposit slip. Campus Principals must designate a backup in the case secretary/bookkeeper is not available to prepare deposit slip.
- ▶ Deposit slips are prepared in triplicate
 - ▶ White - Sent to the bank
 - ▶ Yellow – Keep by Campus Secretary or Bookkeeper/Department Secretary
 - ▶ Pink – Submit to Business Office Bookkeeper
- ▶ Deposit slip must include
 - ▶ Date
 - ▶ Amount
 - ▶ Currency and Coins
 - ▶ Dual Signatures
 - ▶ Account number
- ▶ Copies of deposit slip, receipts, copy of check/money order if applicable, Money Collected form, along with applicable Fundraiser Form or Donation form that demonstrate source of funds must be sent to Business Office.
- ▶ **FAILURE TO COMPLY WITH ANY OF THESE REQUIREMENTS WILL RESULT IN A TEMPORARY ACCESS RESTRICTION OF ACCOUNT(S)**

DATE: 8-14-18

	DOLLARS	CENTS
CURRENCY	10	00
COINS	2	00
TOTAL CASH	12	00
CHECKS		
1 NCF #101	20	00
2 #2501	30	00
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
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17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
TOTAL FROM OTHER SIDE OR ATTACHED LIST		
RE-ENTER GRAND TOTAL	62	00

DEPOSIT TICKET TOTAL ITEMS: 2

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

RE-ENTER GRAND TOTAL IN SCREENED BOXES: 62.00

DONNA ISD
GENERAL OPERATING FUND
116 N. 10TH ST.
DONNA, TX. 78537

PlainsCapital Bank
www.plainscapital.com

865.00.270.00.000.00.0.00

USE ROUTING NUMBER FROM YOUR CHECKS FOR AUTOMATIC PAYMENTS. || CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENT.

Cash Handling Depositing

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- ▶ All monies collected must always be kept with restricted access and deposited **DAILY** at Plains Capital.
- ▶ **DO NOT LEAVE CASH OVER NIGHT ON CAMPUS.**
- ▶ Deposit with teller or Night Drop.
- ▶ Employees are liable for any money lost/stolen if not safeguarded
- ▶ Verify cash in **DUAL** control
- ▶ Check for Counterfeit Money



REQUISITIONS

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- ▶ Proper planning is expected, **AVOID LAST MINUTE REQUISITIONS**
- ▶ Approval of Activity Fund requisitions will be done **TWICE A DAY, 10:00 AM & 3:00 PM**
- ▶ All the Activity Fund requisitions will require the following attachments:
 - ▶ 5 W's
 - ▶ Check Request Form
 - ▶ CIP
 - ▶ Depending on amount of requisition, refer to Purchasing Manual for quote requirements
 - ▶ Travel Approved Forms, if applicable
 - ▶ For Student Activity Fund Accounts (Clubs), list of officers indicating approval of purchase
 - ▶ Depending on requisition, approved fundraiser forms along with its attachments or approved donation form along with its attachments, to show the link between source of funds and requisition
- ▶ **FAILURE TO COMPLY WITH THE REQUIRED ATTACHMENTS WILL RESULT IN REJECTION OF REQUISITION**

Campus Activity Fund

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- ▶ Campus Activity Fund Accounts are to be **treated as other district funds accounts.**
 - ▶ Campus Account for Entire Campus (Fund 865)
 - ▶ Campus Faculty Account (Fund 897)
 - ▶ Campus Coke Account (Fund 899)
 - ▶ Etc.
- ▶ Control rests with school district and school district designees
- ▶ These new accounts will be similar to Fund (199) account.
- ▶ Implementation of new accounts remains in process. Therefore during 2022-2023, campuses will continue to use 8XX accounts for campus activities until further notice.

Campus Activity Fund

Allowable vs. Unallowable Expenses

Allowable Expenses



- ▶ Student trip related expenses such as meals, registration fees, hotel, transportation, etc.
- ▶ Staff or student meals or refreshments (nominal cost)
- ▶ Awards/incentives (non-cash) of nominal value
- ▶ Rentals such as equipment, etc.
- ▶ Contracted services such as printing, DJ services, motivational speaker, photographer, etc.

Unallowable Expenses



- ▶ Purchases of any gift, not classified as an incentive, for any person or organization from Campus Accounts
- ▶ Payments of wages to district employees
- ▶ Donations to a person or outside organization
- ▶ Payment of expenses for spouses or other non-employees

Gifts of public funds are **PROHIBITED** under Article III, Section 52 of The Texas Constitution

PROHIBITED ACTIVITIES

- Raffles
- Bingos and/or Loteria
- Door to door sales
- Fundraisers to benefit an employee or individual student
- Gift Cards

Questions or Comments?

