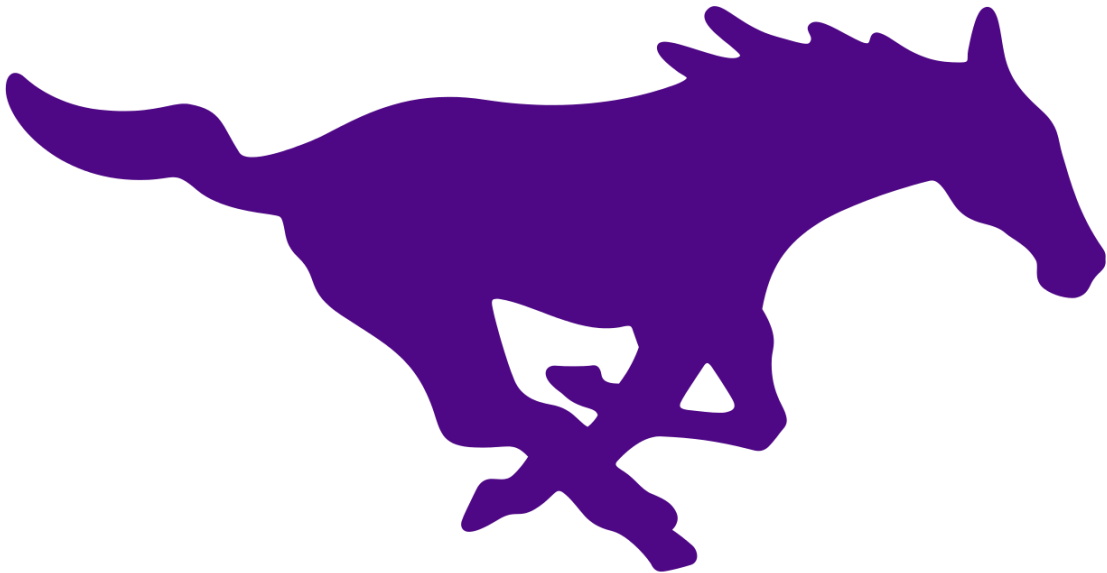


Marble Falls ISD

Activity Fund Manual

A Guide for District Staff



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INTRODUCTION

OVERVIEW

The Activity Fund guidelines and procedures have been prepared to provide assistance in the proper handling and accounting for activity fund monies.

The Texas Education Agency (TEA) provides some guidance and requirements on activity fund accounting in the Site Based Decision Making Module of the Financial Accountability System Resource Guide (FASRG). This handbook incorporates the guidance provided in the FASRG and sets out specific guidelines and procedures.

Financial accounting is essential to the successful operation of schools and school districts. The accuracy of financial information depends on the proper recording of individual transactions. Properly recording transactions at individual campuses is the responsibility of campus personnel.

This handbook is provided to ensure that generally accepted accounting principles are followed and that sound internal controls are in place to provide protection of student and campus activity funds. The procedures and guidelines provide both administrative and accounting controls to safeguard assets and ensure reliability of the financial records. Adhering to these guidelines and procedures can help to prevent the misappropriation of funds, violations of Federal, State, and District regulations, and acts of fraud or negligence.

WHAT ARE ACTIVITY FUNDS

Activity funds are funds generated and accumulated by the school from the collection of student fees, school approved fund raising and other activities. These funds are held in trust by the school and are used to promote the general welfare of the school and educational development and morale of all students.

There are two categories of activity funds:

- 1) **STUDENT ACTIVITY FUNDS (SAF)** - funds held in a trustee capacity that are generated by specific student groups, not by the district or campus. Decisions about the expenditures of student activity funds are made by the students with the assistance of a school district employee sponsor. All club and student funds are accounted for as fiduciary funds not owned by the district.
- 2) **CAMPUS ACTIVITY FUNDS (CAF)** - funds generated locally at the school or donated to the school and include school office and departmental accounts. Campus activity funds, managed under the direction of the campus principal, are considered by TEA to be district funds. The expenditure of these funds must comply with state and board policy

and with district regulations. These funds are accounted for with the special revenue governmental funds of the district.

ACTIVITY FUND ACCOUNTING

Marble Falls ISD uses a centralized accounting and bank reconciliation system. Activity is entered by the campus secretary, but data is reviewed and processed by the Business Office using one accounting system. This allows for campuses to collect and pay funds through their separate activity account, but provides centralized control and oversight of the activity.

BANK ACCOUNTS

One bank account for all campuses will be maintained for the activity accounts at the school district's depository bank.

The District is required to comply with state laws regarding selection of a depository bank and investing of district funds. All questions or requests regarding banking services should be directed to the Business Office. All financial transactions for campus clubs and activities must be accounted for through the activity fund bank account at the depository bank.

The opening of additional bank accounts or purchases of investments with activity funds is not allowed.

RESPONSIBILITIES

CAMPUS PRINCIPALS

Campus principals have ultimate responsibility for the proper handling of activity funds on their campus, the correct accounting for these funds and overall adherence to the procedures and guidelines set out in this handbook.

CAMPUS SECRETARIES

- 1) Communicating and relaying information to sponsors to ensure accurate and timely record keeping is accomplished for activity accounts.
- 2) For deposits:
 - Maintaining file copies of bank deposit slips with Tabulation of Monies Collected and Deposit Record forms, copies of all checks deposited and any other applicable paperwork attached.
 - Taking deposits to the bank.
 - Sending one copy of the validated bank receipt, one copy of the deposit ticket and one copy of the Tabulation of Monies Collected or Deposit Record form to the Business Office for posting. These forms may be obtained from the [Business Office webpage](#)
 - Writing the campus number in the upper left hand corner of all checks.
- 3) For expenditures:
 - Entering purchase requisitions into accounting software.
 - Maintaining file copies of all approved purchase requisitions.
 - Delivering invoices to the Accounts Payable Specialist for payment
- 4) For transfers:
 - Maintaining file copies of each signed Internal Transfer form.
- 5) Maintaining receipt book logs to keep track of receipts issued for all monies collected.
- 6) Reconciling all activity account balances to the general ledger accounts monthly.
- 7) Have year-end check out procedures in place to collect all receipt books and any records for the activity accounts so they can be stored.
- 8) Collect and send to the Business Office any information requested by the external auditors.
- 9) Maintain file copies of approved fundraiser forms

SPONSORS

- 1) Adhering to the procedures and guidelines of this activity fund manual.
- 2) Communicating and relaying information to the campus secretary to ensure accurate and timely record keeping is accomplished for activity accounts.
- 3) Submitting a Fundraiser Authorization form for approval before starting any fundraising or money collecting project.
- 4) Submitting a Fundraiser Authorization form for approval before starting any fundraising or money collecting project.
- 5) Collecting, counting, receipting, safeguarding and turning in all funds collected to the campus secretary.
- 6) Receipting and submitting the properly filled out Tabulation of Monies Collected or Deposit Record form along with the monies to the campus secretary.
- 7) Maintaining file copies of all Tabulation of Monies Collected and Deposit Record forms.
- 8) Maintaining proper records involving all monies collected to produce a paper trail for auditor review purposes.
- 9) Example for fundraiser:
 - a. Record of what merchandise was issued to each student.
 - b. Record of what merchandise returned by each student.
 - c. Amount of money turned in by each student.
- 10) Example for uniforms:
 - a. Record of what each student ordered.
 - b. Amount each student has paid.
 - c. Record of the remaining balance for each student.

BUSINESS OFFICE

- 1) Relaying any information regarding activity account procedures and expectations.
- 2) Processing purchase orders and issuing checks in a timely manner.
- 3) Posting deposits to the general ledger in a timely manner.
- 4) Reconciling the bank statement monthly.

- 5) Collecting any information requested by the external auditors.
- 6) Submitting sales tax collections to the State Comptroller's office.

PROCEDURES

The various types of transactions that may occur with activity funds are described here with directions for the account sponsor in the processing, handling, documenting and recording of each.

FUND RAISING

The campus principal must pre-approve all fund raisers. The Superintendent should be notified of all approved fund raisers.

Each school may choose to participate in an annual fundraiser to support a non-district organized group such as Red Cross, United Way, etc. Sales of school planners and other such items are not considered fundraisers if the motive is to provide an item to the students at a price close to cost. School's PTAs and Booster clubs may conduct their own fundraisers independent of the campus activity funds. There shall be no co-mingling of funds between activity funds, PTA's or Booster clubs. All fundraisers for these organizations are to be conducted independently of one another.

The sponsor is responsible for maintaining accurate records of all sales activities and accounting for all items purchased from vendors for resale.

Items may be purchased on a pre-order basis using vendor sales brochures and order forms. For pre-order sales, the sponsor should receive a sales summary from the vendor, which indicates the amount of funds to be collected. This amount should be entered on the Tabulation of Monies Collected form and a copy of the sales summary from the vendor should be stapled to that form. The vendor's sales summary amount is compared to the total amount collected and any differences must be explained on the Tabulation of Monies Collected form.

Example: The vendor provides a sales brochure or catalogue. The students take orders for items in the catalogue and the activity sponsor places an order with the vendor. The items are shipped by the vendor and distributed by the students. Funds may be collected by the students when orders are placed or when the items are delivered.

When items are purchased from a vendor for resale without pre-orders, the sponsor will receive an invoice from the vendor indicating the number of resale items purchased. The number of any damaged or unsold items that will be returned to the vendor for credit is listed and subtracted from the number of items purchased to determine the number of items available for resale. This number is then multiplied by the sales price to determine the amount of funds that should have been receipted on the Tabulation of Monies Collected form and deposited. Any difference

between the expected deposits and the actual deposits should be explained at the bottom of the Tabulation of Monies Collected form.

Example: The activity fund sponsor purchases items directly from a vendor for resale. (Items not sold are usually not allowed to be returned to the vendor.) Students sell the items and collect the funds as sales are made.

Sponsors should take care to select a reputable company and maintain a good relationship with district vendors by submitting the bills to the Business Office for payment in a timely manner.

Sponsors must keep control of the merchandise and money. Both should be secured at all times. Deposit the collected funds with the secretary daily. Funds are not to be kept in classrooms, filing cabinets, purses, wallets or at home.

Sponsors should keep good records of who purchased items and funds received. Collect all money due to the activity account and keep a detailed list of any amounts due from students. Notify your campus administrator if student obligations are not paid.

Raffles (games of chance) are not allowable fund raisers for the school district or activity fund clubs. Attorney General opinion no. JM-1176 states that independent school districts and their related activity fund accounts are not qualified to hold charitable raffles.

When fund raising, schools must keep in mind the rules regarding Competing Food Sales.

COMPETING FOOD SALES

Texas Department of Agriculture (TDA) defines competitive foods and FMNV's as such according to the Texas Public School Nutrition Policy:

- 1) **Competitive Foods:** Foods and beverages sold or made available to students that compete with the school's operation of the National School Lunch Program or School Breakfast Program. This definition includes, but is not limited to food and beverages sold or provided in vending machines, in school stores, in the classroom or as part of school fundraisers. School fundraisers include food sold by school administrators or staff (principals, coaches, teachers, etc.), student or student groups, parents or parent groups, or any other person, company, or organization.

- 2) **FMNV:** Foods of Minimal Nutritional Value: Refers to the four categories of foods and beverages (soda water, water ices, chewing gum, and certain candies) that are restricted by the U.S. Department of Agriculture under the child nutrition programs. (Please contact food service director for complete list of FMNV's)

Guidance for Competitive Food Standards are found on the TDA Square Meals website under Section 20 of the Administrator's Reference Manual (ARM). The following link should be used

for reference

http://www.squaremeals.org/Portals/8/files/ARM/ARM_Section20_CompFood_V003_170628.pdf

Any sale in competition with the National School Breakfast or Lunch programs will take funds away from these programs.

Competitive foods do not pertain to food items made available by the school food service department. This does not mean cupcakes, cookies, ice cream, etc. are allowable simply if provided by food service. All foods offered must meet the new regulations for portion size.

For more information, please contact Mary Davidson, Director of Food Service.

1) Elementary Competitive Foods and Snacks

May not serve or provide access to them through direct or indirect sales anywhere on school premises throughout the school day until the end of the last scheduled class. Elementary classrooms may allow one nutritious snack per day under the teacher's supervision. The snack may be in the morning or afternoon but may not be the same time as the regular meal periods for that class. The snack must comply with the fat and sugar limits of the Public School Nutrition Policy and may not contain any FMNVs or consist of candy or dessert type items.

2) Middle School Competitive Foods

May not serve competitive foods or provide access to them through direct or indirect sales to students anywhere on school premises during meal periods. This does not pertain to food items made available by the food service department. The competitive foods included in this policy do not include FMNVs, which are not allowed until the end of the last lunch period.

3) High School Competitive Foods

High Schools may not serve or provide access to competitive foods during meal periods in areas where reimbursable meals are served and/or consumed. This does not pertain to food items made available by the school foodservice department. All competitive foods sold or provided to students must meet the nutrition standards listed in the School Nutrition Policy.

SALES TAX COLLECTION AND PAYMENT

All funds received and deposited to the activity fund must be reviewed to determine if sales tax should be collected and paid to the state. Some funds collected through the activity fund are classified as sales, and other funds are not. The information below is provided to assist you in understanding the rules for sales and sales tax collection.

- 1) A sale is defined as the transfer of title or possession of tangible personal property for consideration (usually money), or the performance of a taxable service for consideration.

Tangible, personal property includes personal property that can be seen, weighed, measured, felt, touched or that is perceptible to the senses in any manner.

- 2) For all sales, the District must determine if the sale is taxable or non-taxable.
- 3) Texas sales tax statutes impose tax on the sale, lease, or rental of tangible personal property and selected services.
- 4) Public schools and school-related organizations must collect sales tax on all sales which are not specifically exempt. For example, sales tax must be collected on the following:
 - School purchased supplies sold directly to students including athletic equipment and physical education uniforms that become property of the student.
 - T-shirts
 - Fees for materials when the end product becomes a possession of the student.
 - Student publications such as yearbooks.
 - School rings.
 - Books sold at student book fairs (unless acting as an agent for the vendor and the vendor is collecting and remitting sales tax).
 - Charges to the general public for parking (Rule 3.315).
 - Sales of regular publications, records, or general information sold by the district. The sale of District or campus directories, the campus newspaper, or other information available and sold to the general public is taxable (Rule 3.341).
- 5) Public schools and school-related organizations are not required to collect sales tax on the following:
 - Fees and admission tickets.
 - Library fines
 - Student club membership fees.
 - Parking permits and fees charged to students, faculty or staff for parking (Rule 3.315).
 - Food items & concessions
 - Copies of documents that the district is required to provide through an Open Records Act (Rule 3.341).
- 6) This list is not comprehensive. Other taxable sales may be made by a school district for which sales tax must be collected, reported and paid.
- 7) In some fund raising activities, such as book fairs, the school group is merely acting as a sales agent for the vendor. Tax must be collected as part of the sale and remitted to the vendor. The vendor then remits the sales tax to the State Comptroller. The school would not report this activity as a sale since it is reported by the vendor.
- 8) Each school district, each school, and each bona-fide organization (student group organized by electing officers) within the district is allowed to have two one-day tax free

sales or auctions during a calendar year. Tax free days are to be scheduled in advance, not after the fact. Collection and remittance of state sales tax is not required on qualified sales made during each one-day period. One day is defined as a consecutive 24-hour period. Items sold after completion of the one-day sale are taxable. If items are presold, such as yearbooks, items delivered from the vendor within one 24-hour period are non-taxable.

COLLECTING MONEY

- 1) For control purposes, there should be at least two people involved in the collecting of funds. All activity funds must have a sponsor who is a District employee. The campus activity fund secretary cannot be a sponsor.
- 2) All money collected must be deposited daily in the same form as collected. Personal checks may not be substituted for cash collected. Cashing of personal checks is prohibited.
- 3) Cash collected may not be used to make purchases or payments of any kind. All purchases must be paid by the business office.
- 4) Do not co-mingle personal funds and District funds for any reason.
- 5) Change funds may be set up for the campus or for specific accounts or events. Information about use of change funds is provided in the “Change Funds” section of this handbook.
- 6) Sponsors are not to take collected money home or keep it unsecured in classrooms. Large collections should be deposited with the campus secretary each day. Smaller amounts, \$30 or less, may be secured by the sponsor in a locked location each day and deposited with the campus secretary at least by the end of the week. Sponsors should never hold more than \$30 overnight. All funds must be deposited by June 30th at the end of the fiscal year.
- 7) The campus secretary may want to establish set times each day for collected funds to be turned in. Please check with the secretary on your campus and help them by complying with their schedule. All funds should be properly receipted and counted before they are brought to the secretary for deposit.

RECEIPTING MONEY

- 1) The sponsor must provide a receipt for all funds that are received for the activity fund. Receipts are to be prepared and issued when money is received.

- 2) All receipts must be written in non-erasable ink. Any corrections should be noted with a line through the error, the correction and the initials of the person making the correction. Do not use whiteout or similar products to correct receipts.
- 3) One of the following receipt forms may be used by sponsors. Each form is designed to facilitate proper documentation of funds received and facilitate the receipting process for different situations. The sponsor should keep a copy of each receipt form turned into the activity fund secretary:
 - The *Tabulation of Monies Collected* form may be used by the sponsor when receiving small amounts from multiple individuals for the same purpose. The sponsor will list each person who paid, the date, the amount, and indicate whether cash or check was used. Before delivery to the secretary, the sponsor will tally the funds received on the form and verify that the counted cash and checks total the amount listed on the form. The activity fund account number must be listed by the sponsor at the top of the form.
 - The *Deposit Record* form may be used by the sponsor when collecting money for activities where it is not feasible or not possible to list each individual payee. These events may include sales of items at a table such as food, T-shirts, book fairs, tickets for dances or events, and school store sales. Before delivery to the secretary, the sponsor will list the items, quantities and price of items sold, tally the funds received on the bottom of the form and verify that the counted cash and checks total the amount listed on the form. The activity fund account number must be listed by the sponsor on the top of the form.
 - Individual receipt books may be issued to sponsors for funds collected individually. Only District issued receipt books may be used and can be obtained from the campus secretary. When individual receipt books are used, the sponsor provides the original receipt to the payee, retains one carbon copy in the receipt book, and submits the second carbon copy of the receipt along with the Deposit Record form to the secretary with the deposit. The Deposit Record form should indicate the sequence of receipt numbers for the attached receipt. It is not necessary to list each receipt individually. The sponsor must verify that the cash and checks delivered to the secretary for deposit equal the total of the receipt copies turned in. Receipt books are subject to audit at any time, and should be returned to the campus secretary when all receipts are used.

DEPOSITING MONEY

- 1) Campus secretaries have been instructed not to accept funds for deposit that have not been properly counted and receipted by activity fund sponsors.
- 2) The campus secretary will count the deposit and verify the totals on the *Tabulation of Monies Collected*, or *Deposit Record form*. A copy of the *Tabulation of Monies Collected*, or *Deposit Record form* will be provided to the sponsor.

- 3) All money (cash and checks) collected must be deposited to the activity fund bank account.

CHECK ACCEPTANCE GUIDELINES

The district has established the following practice for accepting checks and collecting insufficient checks: *All checks must include a current and accurate name, address, telephone number, driver's license number and state.*

If the check is returned for non-payment, the Accounts Payable Specialist will notify the campus to follow up and possibly recover the face value of the check.

PAYMENTS FROM ACTIVITY FUNDS

All purchases and payments from the activity fund must be requested and authorized in advance using the Purchase Requisition Form or electronic submission of a Skyward requisition.

- 1) The activity fund sponsor should complete the Purchase Requisition form and submit it to the campus secretary.
- 2) The secretary will check to see if the vendor is currently on the district's vendor list and if sufficient funds are available for the purchase. If the vendor is not on the district's approved vendor list, a different vendor from the district's list will be substituted. The sponsor will have to appeal to the business office and give justification as to why the original vendor is the best option. The Executive Director of Finance will have final approval on the addition of new vendors.
- 3) The secretary will enter a requisition in the accounting software from the Purchase Requisition form. The requisition is first approved by the campus administrator and then routed to the Business Office for final approval. The requisition becomes a purchase order after the business office approves and batches the requisition.
- 4) The campus secretary will then print the purchase order, send it to the activity fund sponsor. The Activity fund sponsor has the authorization to proceed in making the purchase.

REIMBURSEMENTS

Purchases should be made from approved vendors only in accordance with purchasing laws. Please do not spend money out of your own pocket and request reimbursement in an effort to circumvent this rule or the purchasing process as laid out in this manual. The Business Office should be contacted if you find it necessary to make a purchase in this manner before proceeding. Failing to get prior approval may result in denied reimbursement requests.

WHAT CAN BE PURCHASED

Student Activity funds can be spent on most anything the student group decides to spend funds on provided that the expenditure is legal and that the vendor and purchase has been authorized. Campus Activity funds are subject to the district’s purchasing policies and follow the same criteria as general budgeted funds. Following is a chart to assist in determining whether an expenditure is appropriate (has a public purpose in the realm of education) from the Campus Activity fund. The listing is not all-inclusive, but is designed to provide you with a basis for Campus Activity fund spending.

CAF Appropriate Expenditures	CAF Prohibited Expenditures
School assemblies, student body social functions, and field trips.	Reimbursement for luncheons or dinners while attending civic organization’s meetings.
Organization or institutional memberships. However, if an individual membership is only available or is necessary for students to participate in certain activities, then the expenditure is acceptable if a notation is made to document the necessity.	Purchase of any GIFT for any person or organization; this includes gift certificates, retirement gifts, flowers, holiday gifts, and food gifts. Gifts of public funds are prohibited under Article III, Section 52 of the Texas Constitution.
Awards such as plaques, caps, certificates, in recognition of students, staff, or volunteers for services to the school or District.	Extravagant or high-priced individual awards such as watches or other jewelry.
Incentives for student involvement.	Payment of an individual’s personal bills.
Training for staff.	Donations to individuals, organizations, or scholarship funds.
Scholastic magazines and books.	Loans to employees, parents, or students for any reason.
Supplemental classroom instructional needs and general office supplies.	Parties for staff, including food, decorations, and favors; simple receptions are fine.
Improvement of campus and site facilities such as plants, bulletin boards, signs, and flags.	Alcoholic beverages, tobacco products, controlled substances, firearms, and other weapons.
Expenses and purchases related to sales of items or fund-raising activities.	Payment of expenses of spouses or other non-employees.
Supplementing of student organizations’ activities.	Payment of professional organization liability insurance on any individual.
After-hour Security.	Appreciation and fund raising dinner tickets.
Tickets for school-related functions when attendance is required by the Principal.	Extra compensation or bonuses to employees, whether it be in the form of cash or gifts.

Approved travel costs for employees, subject to travel limitations.	Abuse of number of appreciation meals furnished to staff.
Refreshments and snacks for teacher in-service and staff meetings. Appropriate items might include pastries, tacos, fruit, cookies, & drinks.	Appreciation meals furnished to employees which exceed the reasonable limitations based on meal reimbursements during overnight travel.
On site business meals for staff. For reasonable cost comparisons, the per diem amounts are: breakfast - \$7, lunch - \$10, dinner - \$13. Appropriate documentation indicating who was at the meeting and what was discussed is required for the IRS.	Replacement of an individual's property that was lost, stolen, or damaged on the school or district's premises or while being used at a school or district function. Use of funds in this manner is prohibited by the Texas Tort Claims Act.
Retirement reception costs such as refreshments, plates, napkins, utensils for a retiring member of the school's staff.	Meals for day travel. IRS considers this income that must be reported on the annual Form W-2.
Refreshments and snacks for meetings where the school serves as host for related activities for students, staff, and patrons.	Transfers of funds to the hospitality/faculty accounts (unless the transfer is to correct a prior error).
Required school apparel for staff.	Any expense which appears to benefit private individuals or entities in ways so out of proportion to the overall public benefit that they amount to a virtual donation.
Award presentations for students, volunteers, or district employees.	Any other expenditure prohibited by federal or state law, TEA or Board policy, or FISD regulation.

CHANGE FUND PROCEDURES

- 1) Enter a purchase requisition using the sponsor as the vendor. Use object code 1103 for the account number. For example, 462-00-1103-00-000-000-000. The amount can be from \$25.00 to \$100.00. If a larger amount is needed, please contact the Business Office.
- 2) Send an email to the accounts payable clerk to let them know when to cut the check.
- 3) Keep the change fund secure in the campus safe when it is not being used.
- 4) The change fund is to be deposited within 24 hours after the end of the money collection process. Deposit the funds back into the same account used in the purchase requisition. Please note on the deposit record that this is a deposit of a change fund.

GIFTS OF PUBLIC FUNDS

- 1) Gifts of public funds are prohibited.
- 2) Public funds are “any funds from taxes or fees imposed by a governmental entity to raise revenues and any funds under the control of the governmental entity.”
- 3) Gifting of public funds is defined as granting money, appropriating, or making donation, to an individual, association of individuals, corporations, or to become a stockholder in a corporation, association or company.
- 4) The Texas Education Code limits the use of school district local funds to purposes necessary in the conduct of the public schools determined by the board of trustees. The district may not spend public funds in a manner that is not specified in the adopted budget by the board.

GIFT CARDS

Activity (461) and (865) accounts can be used to purchase gift cards as incentives on a limited pre-approved basis from an approved vendor. Gift cards cannot exceed \$50. The purchase order must clearly state the type and amount of the gift card(s) and the intent of the award, for example: "Award for top seller of cookie dough."

Students must be clearly informed as to how to "earn" the reward or award and it must be documented as to whom the "award" went to and why regardless of where the expense is coded.

Gift cards that are purchased and/or donated *must be presented to the recipient at a regularly scheduled school awards assembly.*

AWARDS

The awarding of items must follow the same guidelines as that of gift cards.

DONATIONS

Donations are gifts or contributions to an organization. Donations can be given to a specific student group, a campus or to the district at large. All donations, cash or noncash (no exceptions), must be brought to the attention of the Business Office as soon as possible. Gift cards to the district are cash donations and must be treated as such. If you have been informed of a possible donation, get the cash amount or market value, the name of the donor and to which group the donation is intended. If you receive a check, be sure that the Business Office is aware of the donation and send along a letter or statement from the donor stating the cash amount or market value of the donation, the purpose of the donation and include the group to whom the donor wishes to benefit. The donor needs to be specific as to whom the gift is intended, a student group, a specific campus or to the district. Donations to student accounts should not have any restrictions. Donations that have restrictions must be recorded in a campus or district fund.

ACTIVITY FUND AUDITS

Activity funds will be audited on a regular basis by the District's independent auditors and district Business Office staff. All records of the sponsors and secretaries are subject to audit and must be made available upon request. All activity fund records shall be kept current and in good order by the sponsor and the campus secretary.

ACTIVITY FUND HANDBOOK RECEIPT

Name _____
(Please Print)

Campus/Department _____
(Please Print)

I hereby acknowledge receipt of my personal copy of the Marble Falls ISD Activity Fund Manual. I agree to read and abide by the standards, policies, and procedures defined or referenced in this manual.

Signature

Date