

MFISD Activity Funds



TYPES

- **Campus Activity**
- **Student/Faculty Activity**

CAMPUS ACTIVITY (461)

- Principal controls
- Benefits all students at the campus
- Allowable Activities
 - field trip fees
 - supplies & materials
 - small food items, refreshments
 - athletic camps
 - incentives awards (perfect attendance, academic)
 - misc operating

CAMPUS ACTIVITY (461) cont'd

- Unallowable Activities
 - alcohol
 - individual gifts to a staff member or student
 - donor websites
 - incur additional costs to the district
 - * co-mingling general fund monies for AF shortfall
 - * payroll for staff time during activity (staff time must be voluntary only)

STUDENT & FACULTY ACTIVITY (865)

- Held in a trustee capacity
- Funds belong to the student or faculty group only
- Led by student or faculty group
- Must have formation documents (charter) and elected officers
- Student groups must have a sponsor (staff members only)
- Student/Faculty discretion on expenditures
- Subject to sales tax on purchases
- Require principal approval to spend or fundraise

STUDENT & FACULTY ACTIVITY (865)

cont'd

- Allowable Activities
 - student trips (entry fees, meals, lodging, travel)
 - awards incentives
 - supplies
 - contracted services (printing, DJ services, speakers)
- Unallowable Activities
 - alcohol
 - individual gifts to a staff member or student
 - payroll for staff time during activity (staff time must be voluntary)
 - bus driving an exception (must notify transportation & business office)

STUDENT ACTIVITY FUND CHARTER

MARBLE FALLS INDEPENDENT SCHOOL DISTRICT
STUDENT ACTIVITY FUND CHARTER
FOR THE YEAR BEGINNING _____

Note: This form must be submitted within the first six weeks of the school year or within six weeks of the formation of the club, if the club is formed subsequent to the beginning of the school year.

Club/Organization Name: _____

Sponsor(s): _____

Purpose (bylaws): _____

Requirements for Membership: _____

Dues (amount/frequency of collection): _____

Meetings (frequency): _____

Types of Activities Planned: _____

Reasons for fundraising and how will funds be used: _____

Listing of Club Officers: _____

No prospective member may be discriminated against on the basis of age, sex, race, national origin, or handicap. This organization shall not operate as a fraternity or society or select additional members on the basis of the decision of club members but rather upon the free choice of any qualified student in the school. This organization will comply with all of the District's student activity fund policies.

Approved by Sponsor: _____ Date: _____

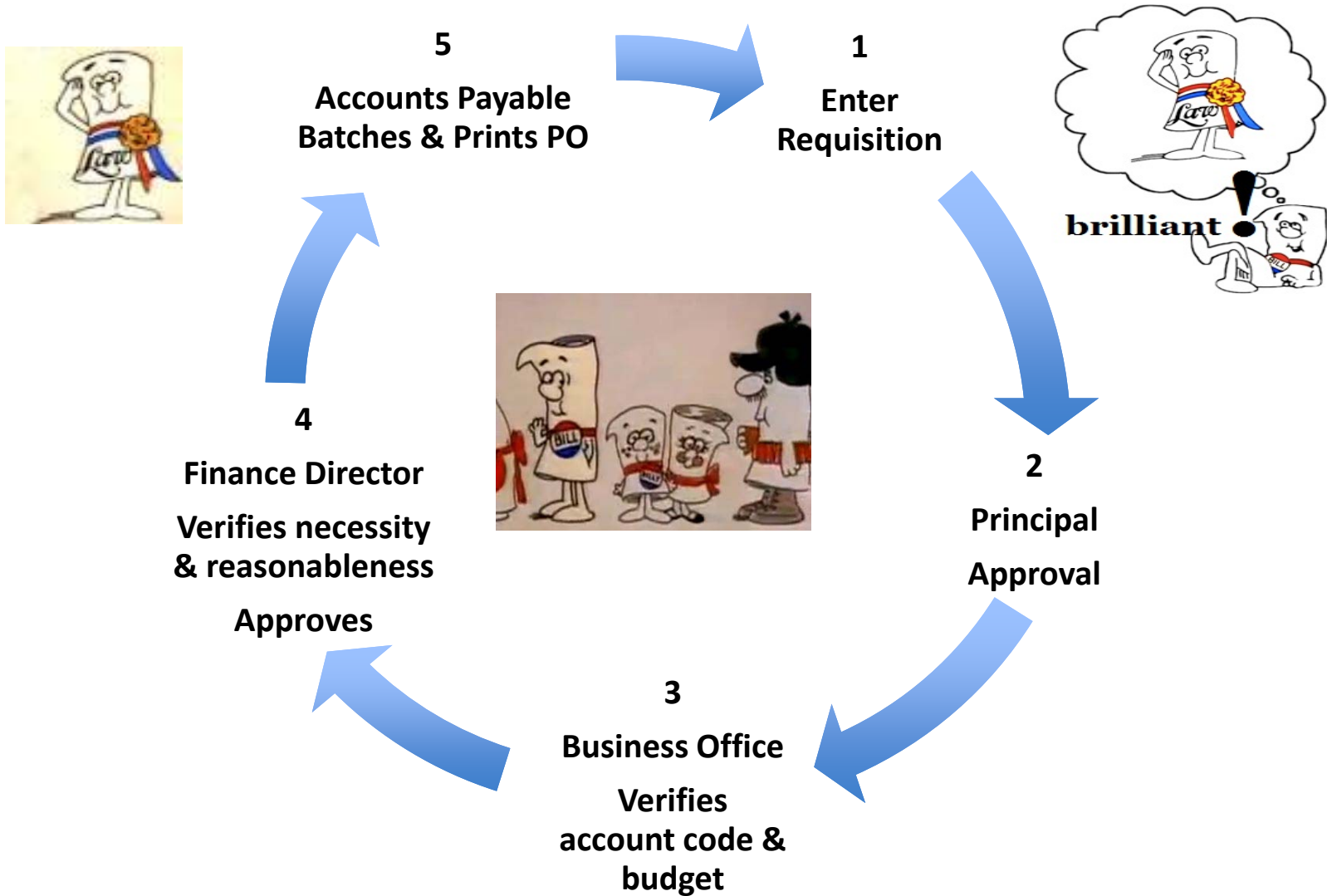
Approved by Principal: _____ Date: _____

Approved by
Exec. Director of Finance: _____ Date: _____

PURCHASING

- Principal approval
- Approved purchase orders
- Account Codes
 - campus activity 461-36-6399-XX-XXX-X-99-XXX
 - student activity 865-00-2190-XX-XXX-X-00-000
- All payments to vendors shall be handled through the business office (**approved vendors only**)
- Check requests without documentation will not be processed
- **No cash purchases - from cash collections**
- **Only the Superintendent can sign contracts**
- Only student activity can donate monies to outside organizations

PURCHASE ORDER PROCESS



PURCHASING

- Plan ahead
- 3 quotes required (single purchases >\$5,000)
- Communicate with vendor email/phone
- **No shipping goods from a quote**
- **No ordering/purchasing prior to Approved PO**
- Allowed to create online cart
- Submit online cart after PO approval
- Credit card purchases require requisition prior to issuance of credit card

PURCHASING-continued

- Enter a descriptive requisition
 - Quantities, describe items, etc.
- Wait for approval
- Campus secretary notification of approved PO
- Email or fax PO to vendor to order goods
- Purchasing Deadlines – April 30 (budget) & May 30 (AF)
- Close purchase orders at year-end

- Business office can always assist

PURCHASING-continued

- Purchases exceeding \$10,000, in aggregate, require quotes & Supt approval
 - business office notified well in advance 2-3 months
- Unauthorized purchases can become the liability of the violator and are not subject to reimbursement by the district

REQUISITION FORM

MARBLE FALLS ISD PURCHASE REQUISITION							PO#:	
Group:		Fiscal Year:		Fill in necessary fields. Consult your campus secretary for required fields.			Date Entered:	
Description:							Date Attachments Sent to Bus. Off.:	
Vendor:		Phone:		Batch #:	Ship To:			
Address:		Fax:		Date:	Attn:		Ship Via:	
				Due Date:			Ship Date:	
Merchandise/ Narrative	Catalog Page #	Catalog #:	Line Description:	Qty:	Unit/ Measure:	Unit Cost:	Total Amount:	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
Notes:						Subtotal		-
						Less Discount		
						Shipping & Handling		
						Total		-
Account Code				Amount	Items requested are included in the district's approved budget & funds are available for this purchase.			
					Requestor:		Date:	
					Intermediate Approval:		Date:	
					Final Approval:		Date:	

RECEIVING GOODS

- Absolutely no purchases delivered to home address
- All purchases delivered to campus or warehouse
 - notify campus secretary (quantities received)
 - large shipments to be prearranged with warehouse if necessary
 - turn in invoices and packing slips to campus secretary or business office

PURCHASING RESOURCES



District Staff
Directory



Schools



Important
Documents



Menus



Athletics

[Home](#) > [Departments](#) > [Business Office Financial Transparency](#) Purchasing

BUSINESS OFFICE FINANCIAL TRANSPARENCY

- [Welcome](#)
- [Accounts Payable](#)
- [Activity Funds](#)
- [Annual Financial Reports](#)
- [Budget](#)
- [Conflict of Interest](#)
- [Debt](#)
- [Forms](#)
- [Manuals](#)
- [Payroll Disbursements](#)
- [Payroll](#)
- [Property Tax Rates](#)
- [Purchasing](#)
- [School FIRST Rating](#)
- [Travel](#)
- [Utilities](#)

- [Active Vendors](#)
- [Employee Reimbursement Form](#)
- [How to Process Credit Card Transactions in Skyward](#)
- [List of COOPS and Website Links](#)
- [New Vendor Request Form](#)
- [Procedures - Credit Card](#)
- [Purchase Requisition Form](#)
- [Receipt Information Form](#)
- [Sales Tax Exempt Form](#)


CASH COLLECTIONS

- All cash collected shall be receipted and turned in to the campus secretary daily
- The campus secretary must sign the deposit record / tabulation of monies collected form
- Every dollar collected, receipted and deposited (**no cash disbursements**)
- No holding cash overnight
- **Do not keep cash in desks, filing cabinets, or take home**
- No cashing of checks
- Lock all cash in campus safe (campus administrator must be able to secure all cash)
- Safeguard at all times!

RECEIPTS

- Pre-numbered Receipt Book
- Deposit Record Form
- Tabulation of Monies Collected Form

DEPOSIT RECORD FORM

		Marble Falls Independent School District		DEPOSIT RECORD	
Submitter Information					
Name of person collecting money: _____					
Organization/Project: _____					
Date Submitted: _____					
Description: (What was the money collected for?) _____					
Full Account # Required ----->					
Cash			Checks		
Denomination	Qty	Amount	Name	Check #	Amount
Currency:					
1.00		-			
2.00		-			
5.00		-			
10.00		-			
20.00		-			
50.00		-			
100.00		-			
Total		\$ -			
Coin:					
0.01		-			
0.05		-			
0.10		-			
0.25		-			
0.50		-			
1.00		-			
Total		\$ -	Total from page 2		-
			Number of Checks	-	
Total Cash		\$ -	Total Checks		\$ -
			Total Deposit	\$	-
Collected by:				Date	
Re-counted by				Date	

RECEIPTING

- Sponsor issues receipt for cash collected
 - pre-numbered receipt
 - white copy is given to individual
 - yellow copy turn in with cash
 - pink copy stays in receipt book
 - MFISD activity fund receipting forms (web page)
- Sponsor submits receipts & cash to campus secretary
- Campus secretary counts cash in sponsor's presence
- Campus secretary signs form
- Campus secretary gives a copy of form to sponsor

RECEIPTING- continued

- Campus secretary fills out deposit slip & deposits at bank. Sends the deposit record with the back up documentation to business office.
- No altered receipts
- Voided receipts must be attached to receipt book
- Receipts issued in numerical sequence

COLLECTIONS & RECEIPTING RESOURCES

The screenshot shows a website navigation menu. At the top, there is a purple header with four icons and labels: 'District Staff Directory' (person icon), 'Schools' (house icon), 'Important Documents' (info icon), and 'Menus' (fork and knife icon). Below the header is a breadcrumb trail: 'Home > Departments > Business Office Financial Transparency > Activity Funds'. The main content area is divided into two columns. The left column is titled 'BUSINESS OFFICE FINANCIAL TRANSPARENCY' and contains a list of links: Welcome, Accounts Payable, Activity Funds (highlighted in yellow), Annual Financial Reports, Budget, Conflict of Interest, Debt, Forms, Manuals, Payroll Disbursements, Payroll, Property Tax Rates, and Purchasing. The right column contains a list of links: Activity Funds Manual, Activity Funds Training, Club Charter, Deposit Record Form (highlighted in yellow), Fundraiser Authorization Form (highlighted in yellow), Purchase Requisition Form, and Tabulation of Monies Collected Form (highlighted in yellow).

[District Staff Directory](#) [Schools](#) [Important Documents](#) [Menus](#)

[Home](#) > [Departments](#) > [Business Office Financial Transparency](#) [Activity Funds](#)

BUSINESS OFFICE FINANCIAL TRANSPARENCY

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- [Purchasing](#)

- [Activity Funds Manual](#)
- [Activity Funds Training](#)
- [Club Charter](#)
- [Deposit Record Form](#)
- [Fundraiser Authorization Form](#)
- [Purchase Requisition Form](#)
- [Tabulation of Monies Collected Form](#)

FUNDRAISING

- May not compete with National School Lunch Program
- Approval by principal prior to fundraiser
 - Fundraiser Authorization Form
- No UIL violations
- 2 Tax free fundraisers per calendar year
- Needs to be profitable
- Student safety is priority
- **Absolutely No Raffles/Games of Chance**



AUTHORIZATION TO CONDUCT A FUNDRAISER

Club Name: _____ Sponsor: _____

Account #: _____

Fundraiser Description: _____

Beginning sale date: _____ Ending sale date: _____

For what purpose will the proceeds be used: _____

Description of product(s) to sell: _____

Vendor name: _____

Representative's name: _____

This is the 1st _____ 2nd _____ 3rd _____ fund raiser this year for this club.

Is this a taxable sales fundraiser? _____

This is the 1st _____ 2nd _____ tax free day this calendar year for this club.

Sponsor: _____ Date: _____
Signature

Principal: _____ Date: _____
Signature for Approval

Asst. Supt: _____ Date: _____
Signature (if necessary)

As the sponsor of this fundraiser:

- I agree to conduct this fundraiser in compliance with district policies.
- I understand that I am personally responsible for all funds collected and for keeping accurate records.
- I will exercise strict control over all products in my possession.
- I will provide all money received along with the name and amount turned in by each student or parent to the financial secretary daily for deposit.
- I will have all expenditures paid through the business office.
- I am responsible for completing the Fundraiser Profit/Loss Statement for this fundraiser and will turn in all records to the financial secretary within one week of the projected end date of this fundraiser.
- I understand that failure to comply with all district policies and practices may result in disciplinary action.

DONATIONS

- Complete a donation form –notifies district
 - Donations > \$100
- Provide donor with donation letter
 - Donations > \$100
 - Donor's request
- Student activity fund donations should have no restrictions
- Donations with restrictions must go to a campus activity or general fund

MARBLE FALLS INDEPENDENT SCHOOL DISTRICT
Marble Falls, Texas

TO: Executive Director of Finance

FOR: Recommendation to Accept Donation/Gift

FROM: _____
Administrator

Name of Donor (if organization, please include name of president)

Mailing address City State Zip Code
has offered a donation or gift in the following category: Donation/Gift (describe below)

Description of Donation/Gift	Value*	Purpose of Donation
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____

*Values assigned for donation of equipment or services is for internal reporting purposes only. This value may not be used as an appraisal value for IRS purposes.

Permission is requested to accept this donation/gift for our school/department. The donor understands that the donation/gift will become the property of the Marble Falls Independent School District and will be under the jurisdiction of the school/department in accordance with School Board Policy and administrative rules and regulations. Approved donation/gift should be added to fixed assets inventory if applicable.

REMARKS: _____

() Approval () Disapproval _____
ADMINISTRATOR Date

() Approval () Disapproval _____
EXECUTIVE DIRECTOR OF FINANCE Date

() Approval () Disapproval _____
SUPERINTENDENT OF SCHOOLS Date

The following approval required for a single donation of \$5,000 or more:

() Approval () Disapproval _____
PRESIDENT, BOARD OF TRUSTEES Date



Chris Allen, Ed.D. – Superintendent
1800 Colt Circle Marble Falls, Texas 78654 Phone 830-693-4357 Fax 830-693-5685

The faculty and students of Marble Falls Independent School District would like to sincerely thank you for your contribution. Because of your donation the students will continue to benefit from abundant opportunities to learn, grow, and excel. We appreciate your generous contribution to inspire and empower our students with the tools they need to succeed.

Marble Falls Independent School District greatly appreciates the support of:

Name of donor (Company or Person)

Street address **OR** PO Box, City, State **AND** Zip Code

Contact name/ Phone number

through the donation of (description of items(s) donated and/or monetary contribution received):

This support will assist the district in continuing to improve the educational environment. No goods or services were provided by the District in return for the contribution.

Print name of district employee receiving donation

Signature of district employee

Title of district employee

School or location/department

Date of receipt

Principal/Director Signature

Marble Falls Independent School District is a public school district and is a political subdivision of the State of Texas. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501(c)(3). However, the district is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170(c)(1). This section states that a charitable contribution means a contribution or gift to or for the use of:

"A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes."

The district may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual.

Contributions may be made to the district, district schools, or various district groups and clubs. However, the district's tax-exempt status does not apply to various parent or community organizations, such as Booster Clubs and School Support Organizations, who work with the district. These organizations are separate entities from the district and must apply for their tax-exempt status under Code Section 501(c)(3). Evidence of their tax-exempt status would be a Letter of Determination from the IRS.

**— Marble Falls ISD has an unyielding commitment to love every child —
and inspire them to achieve their fullest potential.**

DONATION RESOURCES

The image shows a screenshot of a website's navigation menu. At the top, there is a purple header bar with four icons and their corresponding labels: a person icon for 'District Staff Directory', a house icon for 'Schools', an information icon for 'Important Documents', and a fork and knife icon for 'Menu'. Below the header is a breadcrumb trail: 'Home > Departments > Business Office Financial Transparency Forms'. The main content area is divided into two columns. The left column is titled 'BUSINESS OFFICE FINANCIAL TRANSPARENCY' and contains a list of items: 'Welcome', 'Accounts Payable', 'Activity Funds', 'Annual Financial Reports', 'Budget', 'Conflict of Interest', 'Debt', 'Forms', and 'Manuals'. The 'Forms' item is highlighted in yellow. The right column contains a list of items: 'Budget Amendment', 'Donation Form', and 'Donation Letter'. The 'Donation Form' and 'Donation Letter' items are highlighted in yellow.

[Home](#) > [Departments](#) > [Business Office Financial Transparency](#) Forms

BUSINESS OFFICE FINANCIAL TRANSPARENCY

- Welcome
- Accounts Payable
- Activity Funds
- Annual Financial Reports
- Budget
- Conflict of Interest
- Debt
- **Forms**
- Manuals

- Budget Amendment
- **Donation Form**
- **Donation Letter**

OTHER

- Gift cards issued to staff are considered income and subject to income tax
- Absolutely no paying employees from activity funds (cash or check)
- Monies raised cannot be credited to individual student accounts – taxable income
- No commingling of funds with Booster Clubs & PTAs
- Booster Clubs cannot use our tax ID

TRIFECTA TO TROUBLE

