



**2021-2022
High School
Activity Fund Sponsor
Training**



**Presenter: Rebecca Magee, CPA
Internal Auditor**

Campus and Student Activity Funds

Monies accumulated from the collection of student fees and fundraisers, two types:

- ❖ Campus Activity Funds (461): generated by the campus as a whole, principal responsible, both elementary and secondary campuses have
(includes: Library, Yearbook, UIL)
- ❖ Student Activity Funds (865): related to specific club or student group, decision making rests with students under the guidance of a faculty sponsor, secondary campuses only

Fund 865 Student Clubs & Groups

- ❖ Formal, organized responsible group made up of and governed by students
- ❖ Each group should have a sponsor that is a staff member
- ❖ Charter required to be approved annually: purpose, membership requirements, dues, meetings, club officers
- ❖ **CLUB OFFICERS ARE REQUIRED!!**

(will not be allowed to have a club account without officers)

Fundraising Process

- ❖ A Fundraiser Application is required for all fundraising activities and student sales, including off-campus fundraisers (*No raffles or games of chance allowed*)
- ❖ Fundraisers should not exceed two weeks
- ❖ Sponsor must submit the Fundraiser Report within 30 days after the close of the fundraiser, details the receipts, expenditures and outstanding items (*Submit for all fundraisers including those cancelled; include explanation if there is a loss*)
- ❖ Activity clerk will provide sponsor with monthly balances of account for comparison to sponsor records, sponsor should report any differences

Fundraiser Restrictions

(Dances, talent shows, staff vs student games, and similar type fundraisers held during school day)

- ❖ Limited to two per campus for the school year
- ❖ Allowed only during months of December and May
- ❖ Must be held at the end of the day or during PE time and students should attend every class they would normally attend
- ❖ Fundraiser should last no longer than 90 minutes during the school day, but can continue after school
- ❖ Any exceptions to these restrictions must be approved by the Deputy Supt. for C&I

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Donations

- ❖ Submit the donation form for both monetary and in-kind donations received
- ❖ Donations may be accepted, however, employees and students may not solicit monetary donations from vendors or businesses for the campus or student group
- ❖ Charity fundraising is permitted (*example: Relay for Life, American Cancer Society*)
- ❖ Crowdfunding: DonorsChoose will be allowed if pre-approved (*follow district procedures*), other solicitation websites such as GoFundMe are still prohibited

Grants

- ▶ Before applying for any grant, please coordinate with the Finance Department to ensure compliance with accounting, purchasing and payroll requirements
- ▶ Exception: Education Foundation of MCISD

Collection of Monies

- ❖ Student collections must be deposited into the District's Activity Fund
- ❖ Deposit with the Activity Clerk weekly or when the amount on hand reaches \$50, more often if required by principal
- ❖ Do not store monies in desk overnight
- ❖ Evening or weekends: Obtain deposit book, key, and clear plastic bag to make bank deposit.

(bank no longer accepts money bags for safekeeping)

Collection of Monies

- ❖ Use the Student Collection Report to record collections and have student initial, if possible
- ❖ Issue miscellaneous receipts as required
- ❖ Use only District receipts, do not use store bought receipts or receipts provided by fundraiser vendors

Collection of Monies - Checks

- ❖ Checks must have club account number to help track NSF's
- ❖ Request check writer to include driver's license number and phone number on check
- ❖ Do not accept post-dated or temporary checks
- ❖ Do not accept checks for less than \$10

Miscellaneous Receipts

Used for lost library books, lost textbooks, and for the following:

- Partial payments from students, excluding fundraisers (*trips, cheerleader uniforms, etc.*)
- Advertisements sold by student groups
- Collections on campus to be deposited into another fund (*damages to school*)
- Collections requiring a payer record for future reference (*yearbooks*)

Procedures for Depositing

- ❖ Turn in money along with student collection reports, miscellaneous receipts, other support
- ❖ Teacher/Sponsor must be present while the Activity Clerk verifies deposit
- ❖ Activity Clerk will prepare the Activity Fund Receipt and the teacher/sponsor will sign after verifying that all info is correct
- ❖ Sponsor keeps white copy of the Activity Fund Receipt for club records

Returned Checks

- ❖ Checks may be returned to the District by the bank because of insufficient funds (NSF), account closed or account not found
- ❖ Process for collecting on these checks has been centralized, campuses cannot collect
- ❖ Central Office will first attempt collection and then forward to the Hidalgo County District Attorney's Office, if unable to collect
- ❖ District charges a \$10 fee, but if collected by the County, there may be additional fees

Records Retention

Sponsor must keep the following on file:

- ▶ Approved Fundraiser Application
- ▶ Fundraiser Report
- ▶ Student Collection Reports
- ▶ Miscellaneous Receipts
- ▶ Activity Fund Receipts
- ▶ Club Charter and other information related to the student club or fundraising activities

Purchasing

- ❖ **Fund 865 - submit a Campus Requisition Form signed by a student club officer or approval by email, if unable to sign**
- ❖ Obtain purchase orders in advance as required, estimate amount for fundraisers
- ❖ Only items on the Purchase Order / *Campus Requisition Form* may be purchased
- ❖ Limited to account balance and must appear to have a direct/indirect benefit to the students

Purchasing

- ❖ Follow all other Purchasing Department requirements
- ❖ All contracts (including fundraisers) must be approved by the Asst. Supt. for Finance, submit with requisition for approval
- ❖ Follow requirements regarding criminal background checks for contractors with applicable student contact
- ❖ No cash purchases or payments allowed
- ❖ Do not process fundraising activities through outside funds; PTO's, Booster Clubs, etc.

Student Awards/Incentives

- ❖ Fund 461: limited to unit cost of \$100
- ❖ Gift cards not allowed to be purchased
- ❖ Document awards in club minutes. Obtain student signatures for electronics or items with unit value greater than \$25 to document receipt.
- ❖ Scholarships: minimum award amount of \$250 each (*paperwork must be submitted to transfer to scholarship fund: donation form, award form & interdepartmental charge form*)

Payments from Activity Funds

- ❖ Purchase orders will be sent directly to the vendor by purchasing department in most cases.
- ❖ Invoices received by the A/P department will be kept for payment instead of being sent to the campus
- ❖ Submit invoices immediately for payment and pay only for merchandise received
- ❖ Sign and submit packing slips to Activity Clerk. If no packing slip, sign a copy of the PO and indicate the items received.

Payments from Activity Funds

- ❖ Payment will be processed after the Accounts Payable Dept receives both the invoice and signed packing slip or PO copy
- ❖ Checks are processed weekly (*cut-off is Tuesday noon*)
- ❖ Use the inter-departmental charge form for intra-district payments
- ❖ Credit Cards (P-Cards): follow purchasing dept. procedures; turn in receipts immediately for posting; be aware of delay in posting charges

Nutrition Policy Restrictions

USDA *Smart Snacks in Schools Standards* (effective 7/1/2014) defines the school day as the period from midnight to 30 minutes after the end of the official school day

- All Schools: No food sales of any kind will be allowed during the school day, except for designated days. No restrictions on after school sales. (*30 minutes after the last bell*)
- Elementary and Jr. Highs: Only water and 100% juice may be sold during the school day. No restrictions on after school sales (*30 minutes after the last bell*)

Nutrition Policy Restrictions

- ▶ High Schools: Certain beverages are allowed to be sold during the school day. Please refer to the Mission CISD Nutrition Policy for specific restrictions on size and calories. No restrictions on after school sales (*30 minutes after the last bell*)
- The following days are designated fundraiser days in which food sales that comply with USDA Smart Snacks are allowed during the school day:
 1. *Last day before Winter Break*
 2. *Last day before Easter Break*
 3. *Last day of School*

Nutrition labels must be kept to document compliance.

Nutrition/Wellness Policy Restrictions

- ▶ Please refer to the Mission CISD School Nutrition Policy, the Mission CISD Wellness Policy and USDA Smart Snacks in Schools Standards for additional info.
- ▶ These policies are subject to change and the Alliance for a Healthier Generation may impose more restrictions on the campus.

Sales Tax

- ❖ Items purchased by the District for the District's use are exempt from sales tax
- ❖ Students and employees are not exempt from sales tax, so the resale of merchandise to them may be taxable

Sales: Taxable, Non-taxable, Tax-Free

Some examples of:

- ❖ Taxable sales: school supplies, clothing, athletic programs, publications, uniforms purchased by students
- ❖ Non-taxable sales: discount cards, dues, fees/fines, food sales, tickets, parking permits, student IDS
- ❖ Tax-free sales: any taxable item sold on one of two tax-free sales days
(may count prepaid orders as one day)

Tax Free Sales

- ❖ Exempt organizations are allowed two (2) one-day tax-free sales per year
- ❖ State Comptroller allows each school district, each school, and each bona fide chapter of each school to have two (2) one-day tax-free sales
- ❖ Bona fide chapter: student group recognized by the school and organized by **electing officers**, holding meetings and conducting business

Each campus and secondary campus club may have (2) two one-day tax-free sales per year.

Parent Organizations (PTO/Booster Clubs)

- ❖ Board Policy GE (LOCAL)
- ❖ Manual developed to assist parent organizations such as PTO/PTA and booster clubs available on-line
- ❖ Employees cannot serve as treasurers or sign checks
- ❖ Annual requirements:
 - ❖ Annual Registration Form must be approved
 - ❖ Submit list of officers and by-laws to principal
 - ❖ Internal review or audit by members of organization
 - ❖ Submit Annual Financial Report detailing revenues and expenditures

Training presentation available to those interested.

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Parent Organizations (PTO/Booster Clubs)

- ❖ Must use fundraiser application for outside organizations (*raffles and bingos not allowed*)
- ❖ Campus staff should not be involved in collecting money for these outside organizations
- ❖ Tickets (raffle, BBQ, etc.) or sales brochures cannot be distributed to students at school and **students may not sell or solicit for these groups**
- ❖ Concession Sales - parents must be cleared through the Raptor System & obtain ID badge. *Approved fundraiser application must be posted at site.*

Club Charters

- ❖ Form available on the District website
- ❖ Necessary documentation for tax free sales
- ❖ Club Name, Sponsor, Purpose, Membership requirements, dues, meetings, **club officers**
- ❖ If possible, attach listing of planned fundraisers, include all tax free sales even if there is no profit
- ❖ Due within first 6 weeks of the school year or before purchases or fundraisers are requested

Other Items

- ❖ *“Acknowledgement of Responsibilities of Faculty Sponsors of Student Groups”* – please sign and return first page to Activity Clerk
- ❖ *“Sponsor Supplement”* - contains items from the Student Activity Funds Manual that pertain to sponsors
- ❖ All forms and this presentation available on District website: www.mcisd.net

Home Page>About Us>Departments>Student Activity>Files

[forms](#)

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Questions?

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