

**MISSION CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
STUDENT ACTIVITY FUND SPONSOR SUPPLEMENT
2021-2022**

The policies and procedures that govern student activity funds are set forth in the Activity Funds Manual. This supplement contains excerpts from the Manual that are relevant to sponsors of clubs and student groups.

Definition and purpose of Activity Funds

There are two kinds of activity funds. Student Activity Funds are related to a specific club or class, and all decision-making for these funds rest with the group. Campus Activity Funds are generated by the campus as a whole, and must be spent in such a manner to benefit the campus.

The district exercises responsibility over student activity funds; that is, it serves in a custodial, or “caretaker” role for the student group’s money and the club sponsors serve in a fiduciary capacity. All decisions regarding revenue generation and expenditure authorization rest with the students. The District exercises the authority only insofar as it safeguards the assets of the group.

In contrast, the District exercises managerial authority over campus activity funds, usually through the campus principal. In this role, the principal authorizes both the revenue and expenditure activities consistent with the district’s policy.

Definition and Management of Student Groups

A student group can best be defined as a formal, organized, responsible group made up of and governed by students. The group has student officers, bylaws and/or a constitution, and is responsible for its actions. A charter for each student group must be approved annually. Each student group should have a sponsor who is a school staff member.

Outside Organizations

Non-profit organizations (PTO’s, Booster Clubs, Alumni Associations, etc.) are independent of the District and as such, the District does not control or help manage their activities. In an effort to remain independent in fact and appearance, employees who are members, advisors, or otherwise associated with non-profit organizations are not allowed to be responsible for the organization’s fundraisers or finances.

Employees are restricted from handling funds belonging to these groups during the regular school hours or when acting as an employee of the District. Keeping in line with the matter of independence, district property shall not be used to store or maintain assets for non-profit organizations. Also, fundraising activities of these organizations cannot involve solicitations or sales by students.

Fundraisers

Fundraisers held by campus personnel and/or students require an approved fundraiser application before they can begin the fundraiser. Permission should be obtained at each

campus from the respective student group, club sponsor, the campus principal, Central Office, and the Athletic Coordinator and/or Athletic Director if applicable. The club sponsor responsible for the fundraiser shall keep a copy of the approved application on file with all other documents or reports for the activity.

Fundraisers should have a definite beginning and end and should not be scheduled in conflict with other fundraisers. The District does not allow fundraisers to exceed a two-week period unless unusual circumstances warrant it.

Many types of fundraisers are available for student groups. These include sales of products, 'labor only' projects, contract labor projects, school-wide activities, and other types of projects. Raffles and other games of chance shall not be held at schools by or for school students. It is a violation for the District to hold raffles.

Accounting for Fundraisers

Money collected from the fundraiser must be submitted to the activity fund clerk as required, funds **CANNOT** be held until the fundraiser is complete.

The sponsor shall report the results of the fundraising activity to the activity fund clerk within 30 days after completion of the fundraiser. The sponsor is required to:

- a. Complete and sign the Fundraiser Report. The report also requires the signature of the campus principal.
- b. Retain a copy of the Fundraiser Report.
- c. Submit a copy of the Fundraiser Report to the activity clerk along with a list of outstanding collections by student and a record of the inventory remaining, given away, or spoiled. If there is a loss, include an explanation.

The club sponsor must keep the Fundraiser Report with the Fundraising Application, miscellaneous receipts, the student activity fund deposit receipts, and any other information pertaining to the fundraising activity on file in case of audit.

The club sponsor should review account balances monthly as provided by the activity fund clerk by comparing to their records on file and report any differences.

Collection of Monies

All student collections must be deposited into the Activity Fund. Multiple collections can be recorded on the Student Collection Report. It is recommended that students initial by their name. If the payee requests a receipt, a miscellaneous receipt can be prepared for the individual and the original copy shall be provided.

Miscellaneous receipts are required in the following circumstances:

- a. Partial payments from students, except fundraisers.
- b. Advertisements sold by student groups
- c. Collections on campus that require deposit into another fund
- d. Any other collection requiring a payer record for future reference

Post-dated checks and temporary checks shall not be accepted. Checks less than \$10 shall not be accepted. Persons accepting checks should ensure that the check: (1) is made payable to Mission CISD or the campus; (2) is dated; (3) amount is clearly identified; (4) includes the club and activity; and (5) is signed. Third-party checks shall not be accepted under any circumstances. The cashing of personal checks is not allowed.

Club sponsors/teachers should ensure that money in their possession is always safeguarded. It may be possible to leave collections totaling less than \$500 with the activity clerk for overnight safekeeping at the campus. The club sponsor must take the key to the lockable bag or seal money in a clear plastic bank bag and sign the log the date the bag was left with the clerk. Safekeeping is a temporary method to store funds and should not be used to delay the deposits of funds.

Procedures for Depositing Collections

Teachers, librarians, club sponsors, and other authorized persons are required to deposit their collections and supporting receipts to the activity fund clerk. The deposits shall be made weekly, or when cash on hand - in the aggregate - exceeds **\$50**.

The club sponsor shall turn in copies of the Student Collection Report, miscellaneous receipts and any other supporting documentation to the activity fund clerk with the moneys for deposit.

The club sponsor shall be present when the activity fund clerk reconciles the sponsor's deposit. The club sponsor shall obtain a receipt from the student activity fund clerk for the funds submitted.

If monies collected during evening or weekend activities exceed \$500 and the activity clerk is not available, the club sponsor will be responsible for making the bank deposit. The club sponsor shall obtain a clear plastic bank bag, deposit book and night depository key from the activity clerk in order to process a night deposit at the bank. A completed deposit slip must be included with all money bags left in the bank night depository. If possible, money should be counted by two individuals. The activity fund clerk will issue the activity fund receipt after picking up the deposit book from the bank.

Donations

Donations of cash or tangible items may be accepted, when offered. A donation form must be submitted to the Finance Department. However, district employees and students may not solicit monetary donations from vendors or businesses. The utilization of solicitation websites is also prohibited.

Expenditure of Activity Funds

Purchases from the Activity Funds must adhere to the same purchasing requirements that apply to budgeted funds. Refer to the Purchasing Manual for policies and procedures.

Sponsors must have written authorization from the student group (Campus Requisition Form signed by student club officer) and must have an approved purchase order and/or

District credit card before making any purchase in the name of the school. No expenditures should be made using undeposited cash. All expenditures from activity funds must be made by District check or credit card.

Student activity funds should be used for the benefit of the students who participate in the club's activities. These funds should be expended on an annual basis so that the students who generated the funds can have the benefit of their use.