



ACTIVITY FUNDS MANUAL

INFORMATION FOR PRINCIPALS, SPONSORS, & SECRETARIES



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SECTION 1: GENERAL INFORMATION



INTRODUCTION

This Activity Funds Manual has been prepared to provide general information to campus principals, activity account sponsors, and student club officers about managing activity accounts. The procedures set forth in this Activity Funds Manual provide both administrative and accounting controls to safeguard assets and ensure reliability of financial records. By adhering to these internal controls, persons responsible for Activity Funds can help prevent the misappropriation of funds, violations of federal, state and local regulations, and acts of fraud or negligence. Additional information may be available within the District's Board Policies, Financial Procedures Manual, or other resources.

BUSINESS OFFICE MISSION STATEMENT

Denver City Independent School District is committed to sound financial management through integrity, prudent stewardship, planning, accountability, full disclosure, and open communication. The purpose of the Business Office is to enable the District to achieve and maintain a stable, long-term financial condition, to provide guidelines for the day-to-day planning and operations of the District's financial affairs, and to communicate the District's financial practices with stakeholders.

RESPONSIBILITY FOR ACTIVITY FUNDS

The **Principal** at each campus is personally responsible for the proper collection, disbursement and control of all activity funds at the school. All DCISD employees are required to follow the rules prescribed in this manual. Failure to follow the rules is cause for disciplinary action. This responsibility includes:

1. Providing for the safekeeping of monies.
2. Proper accounting and administration of transactions.
3. Approval of expenditure of funds in compliance with Board Policy (CFD Local and CAA Local) and District guidelines as outlined in this manual.
4. Adequate training and supervision of all personnel designated by the principal to administer activity funds.

WHAT ARE ACTIVITY FUNDS?

Activity funds are defined as funds consisting of resources received and held by the school as trustee to be expended or invested in accordance with conditions of the agency fund. Specifically, they are funds accumulated from various school-approved money-raising activities and the receipt of student dues or fees, vending commissions, investment interest and donations. These funds are to be used to promote the general welfare of the school and the educational development and morale of all students. All funds collected by District personnel from students are defined as activity funds and must be handled through the activity funds accounts.

Activity funds are subject to audit and must adhere to accepted business practices.

There are two main categories of activity funds:

Campus Activity Funds are funds raised locally at the school or donated to the school and include school office and departmental accounts. These funds must benefit the District or its students and shall be related to the District's educational purpose (Board Policy CFD Local). Campus activity funds are considered by TEA to be District general funds. The expenditure of these funds must comply with State and Board policy and with District regulations.

Student Activity Funds are funds generated by specific student groups, not by the District or campus. These funds must be expended for the benefit of the students (Board Policy CFD Local). Decisions about the expenditure of student activity funds are made by the students with the assistance of a District employee sponsor. These funds are accounted for as fiduciary trust funds and are not owned by the District. (i.e., Student Council, NHS)

NEW STUDENT ACTIVITY GROUP APPROVAL PROCESS

In order to establish a new club, organization or group, a request should be made in writing to the school principal. The school principal and the CFO must approve all new activities. No meetings can be conducted, nor money collected until an activity receives proper approval. All activities must have a faculty advisor.

Campus Activity Accounts

Campus activity accounts contain funds raised at a particular campus which are managed by the principal or other designated campus administrators. These funds are accounted for as Campus Funds as stipulated by the Texas Education Agency Financial Accountability System Resource Guide (FASRG). Campus accounts must be spent to promote the general welfare of the school and the educational development of students. Principals may use these funds to supplement their budgeted district funds. Campus funds should not be spent to benefit any individual. Typical uses include field trip fees, awards, incentives, etc. State and District guidelines must be followed when expending monies from these accounts.

Each campus that handles Campus and Student Activity Funds has a safe available for use to safeguard any funds collected by the campus or the student organization and deposited with the campus secretary.

The Sponsor, Secretary, or Bookkeeper is responsible for maintaining the accounting records including deposits, disbursements and budget transfers, assisting teachers/sponsors, and informing principals of problems and concerns.

The generation and expenditure of campus activity funds shall be held to the same standard and scrutiny as that of appropriated funds in Fund 199 (General Budget).

Campus activity accounts are not considered a savings account and therefore all efforts should be made to expend funds during the same school year the money is collected. Denver City ISD requires that each campus activity account be under \$5,000.00 by the end of the school year. If it is not, then a memo will be required explaining why the account is over \$5,000.00 and how it will be spent when the new school year begins.

The following table is provided as a tool to help Principals determine what expenditures are appropriate. The list is not all-inclusive but is designed to provide a basis for campus activity spending. Expenditures must follow the District's Staff and Student Incentive and Awards portion of the Financial Procedures Manual.



Appropriate Expenditures	Prohibited Expenditures
Organization or institutional memberships.	Individual's organization dues or fees (even if school business related).
Educational field trips, meals, and other activities planned for the benefit of students.	Reimbursement for luncheons or dinners while attending civic organization's meetings.
Awards such as plaques, paperweights, caps, certificates, in recognition of students, staff or District volunteers. ##	Extravagant or high-priced awards such as electronics, watches or other jewelry exceeding \$25. (Allowed at District level only)
Student incentives (for student involvement) and rewards (for behavioral or instructional accomplishments) needed for intervention and positive rewards. Payment of an individual's personal bills. District approved conf	Payment of an individual's personal bills.
District approved conference attendance and travel costs for employees on school business, subject to travel allowances as established by the District.	Donations or gifts to individuals or organizations.. This includes gift certificates, retirement gifts, holiday gifts, and food gifts. Gifts of public funds are prohibited under Article III, Section 52 of the Texas Constitution
Refreshments for teacher in-service and staff development; an agenda must be provided for each meeting.	Loans to employees, parents, or students for any reason.
Improvement of campus and site facilities such as plants, bulletin boards, signs and flags.	Payment of expenses of spouses or other nonemployees.
Scholastic magazines and books.	Alcoholic beverages, tobacco products, controlled substances, firearms, and other weapons.
Supplemental classroom instructional needs and general office supplies.	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.
Refreshments and snacks for events where the school serves as host for related activities for students, staff, and patrons.	Extra compensation or bonuses to employees, whether it be in the form of cash or gifts.
Tickets for staff to attend school-related functions when attendance is required by the Principal.	Meals furnished to employees which exceed the reasonable limitations based on meal reimbursements during overnight travel.
Expenses and purchases related to sales of items or fundraising activities.	Meals for day travel. IRS considers this income that must be reported on the annual Form W-2.
	Transfer of funds to the hospitality/faculty accounts.
	Any other expenditure prohibited by federal or state law, TEA or Board policy.

Indicates there may be limitations per the "Staff and Student Incentives and Awards" portion of the Financial Procedures Manual.



Student Activity Funds

Student Activity Funds consist of money that is received and held by the District as a trustee. Individual student groups raise these funds, and their disbursement is controlled by that group as long as the decisions regarding the use of funds do not conflict with Board policy and/or legal regulations or restrictions. Student activity funds are accounted for by the District as agency funds in compliance with the Texas Education Agency Financial Accountability System Resource Guide (FASRG).

The funds may be used in any manner for the direct benefit of the students and/or faculty at the direction of the students. The expenditure of these funds shall be based on documented student action as evidenced by club/organization resolutions, meeting minutes, etc. subject to the oversight and approval of the campus principal as “trustee” over the funds. The money does **not** belong to the campus.

Student activity money shall be expended to benefit a bona fide student club that contributed to its accumulation. **Fundraising activities should not be for the individual benefit of a student based on sales but should be equally distributed to the students holding the fundraiser.**

A **bona fide student group** is one that has been properly approved by the campus principal and consists of elected student officers and a faculty sponsor. Students not only participate in the activities of the organization, but also are involved in managing and directing the organization’s activities. A roster of newly elected officers is to be furnished to the principal and the campus secretary by **October 1st** of each school year.

Clubs that do not elect officers and/or hold regular activities for two consecutive school years will be considered inactive and any remaining balances will be transferred to the campus activity funds account.

Organizations that do not have a slate of approved officers will not be allowed to conduct tax free fundraising activities.

The **Faculty Sponsor** of a student activity group is responsible for safeguarding and accounting for all student activity funds entrusted to him/her. It is the obligation of the faculty sponsor to follow the procedures presented in this manual. This includes maintaining detailed financial records such as the sponsor's copy of prenumbered cash receipt books and sponsor's copy of invoices, completing an ***Application for Fundraiser*** in order to account for all fundraisers and for maintaining a positive balance in the respective account at all times. The faculty sponsor will sign the ***Acknowledgement of Responsibilities*** before undertaking the sponsorship of a student club or organization. The sponsor should periodically compare his or her financial records to those kept by the Business Office. If there is a discrepancy, it should be reported immediately.

Student activity accounts are not considered a savings account and therefore should be spent during the same school year the money is collected. Denver City ISD requires that each activity account be under \$5,000.00 by the end of the school year. If it is not, then a memo will be required explaining why the account is over \$5,000.00 and how it will be spent when the new school year begins.

Funds derived from the student body as a whole shall be expended in a manner benefiting all students. The management of student activity funds shall be in accordance with sound business practices, including established budgetary and accounting procedures.

Minutes must be recorded of each meeting. At a minimum, minutes should include details of attendance, approval of expenditures, discussion of fundraising activities, and approval of financial status.

Appropriate Expenditures	Prohibited Expenditures
Supplies & materials to be used by student members of the group.	Any purchases not approved by the student membership of the club.
Entry fees and other expenses associated with competitions & meetings.	Any purchases other than those listed which benefit adult sponsors and do not benefit the student members.
Travel expenses and meals consumed by the student members.	student members. Replacement of an individual's property that was lost, stolen, or damaged on the school or District's premises or while being used on a school or District function. The Texas Tort Claims Act prohibits use of funds in this manner.
Membership in related organizations.	
Charitable contributions and scholarships.	
Expenditures related to parties and other entertainment of student members.	
Equipment to be used by the student members of the organization. (purchased equipment becomes property of the District)	
Flowers for death or illness.	
Other reasonable expenditures approved by student membership of the group.	

SECTION 2: CASH MANAGEMENT AND DEPOSIT INSTRUCTIONS



- Cash is any form of currency, including checks, coins, and bills.
- Each campus has a safe with only two people knowing the combination.
- Activity funds are the responsibility of the campus; therefore, accurate accounting records must be kept. Such records should include spreadsheets with logs of the deposits and expenses as they occur, copies of the deposit slips, and/or copies of the check requisition or purchase order to support the expenses.
- Campuses, clubs, and or organizations are not to establish their own bank accounts. (Booster Clubs and PTA's are separate entities from DCISD; therefore, they must have separate accounts under their own taxpayer ID number.)
- Funds collected for third party organizations such as the PTA should not be counted. Rather, the third-party organization should be present on campus to collect the funds (with campus permission).

COLLECTION OF MONEY

All money (cash or checks) collected by a campus or department should be properly recorded by using applicable prenumbered cash receipt records. An employee should never take money collected home. Money should not be kept overnight in a desk or in a file cabinet – only in a locked campus safe.

When submitting collected funds to the secretary for deposit, the secretary should verify these funds in the employee's presence. This is a prudent cash handling procedure that protects both the secretary and the employee.

If for some reason immediate verification is not possible, the funds should be locked in the campus/district safe or vault until such time that both individuals are present for cash verification. The employee collecting the funds will bear responsibility for any missing deposits or deposit shortages if funds are not verified in the presence of the secretary.

Checks may be accepted only for the amount of the purchase. Post-dated checks should never be accepted. Checks without the following information should not be accepted:

Name
Address
Phone number

*****DCISD does not allow payment through cash apps (i.e., Venmo, Cash App, PayPal, etc.)***

Depositing Collected Funds

When submitting collected funds to the secretary for deposit, the secretary should verify (recount) these funds in the employee's presence. This is simply a prudent cash handling procedure that protects both the secretary and the employee.

All deposits should be deposited within **THREE (3)** calendar days. Checks are considered legal tender and are to be treated the same as cash.

All cash or checks received should be deposited. Personal check cashing by staff members is prohibited. Cash collections may **NOT** be used to purchase supplies or pay vendors. No cash purchases should be made – every dollar collected should be receipted and deposited to the campus secretary/bookkeeper.

Petty Cash Funds must be recorded in the accounting software prior to use.

Deposit Slip Description

All deposit slips should include the following detail:

- Purpose of the deposit (fundraiser, donation, fines, etc.)
- Type of the fundraiser
- Applicable account number/Organization

Returned Checks

Checks returned as uncollectible (NSF) are returned by our bank and the CFO is notified. The CFO will contact the bookkeeper so they may contact the individual to make arrangements for restitution. Bookkeepers will make necessary entries in the EPES software to track information on returned checks and restitution payments.

Cash Loss

The student activity fund sponsors will be held responsible for any student activity funds entrusted to them. In the event of a cash loss/theft, notify both the campus principal and the Business Office immediately upon discovery.

Donations/Gifts

Donations of equipment/and or educational materials (including cash to purchase items) requires a determination from the CFO to determine whether the donation is acceptable to Denver City ISD. Donated equipment/and or educational materials become the property of the District. District funds may not be donated to another entity; therefore, donations are not allowed from the campus activity funds.

Student clubs may donate their funds to other entities, such as Red Cross, Santa Cop, etc. The student group shall document the approval to donate funds on meeting minutes and attach the completed

(including handwritten signatures of current officers) ***Release of Student Funds should be provided*** in the minutes and attached to the Purchase Order. No computer-generated signatures will be accepted.

On occasion, the District is requested to issue thank you letters for tax purposes regarding donations made to campuses or to the District. The business office will assist in creating a form to assist in receiving complete and correct information in order to send out accurate information to our donors.

SECTION 3: FUNDRAISING ACTIVITIES

Fundraising is an organized activity to raise funds for an organization or campus. Per District policy, all fundraisers must be approved by the campus principal and the CFO using the form found on page ____.

"Raffle" means the award of one or more prizes by chance at a single occasion among a pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize. Occupations Code 2002.002(6)

Under Texas Law, ***campuses are not allowed to conduct raffles or bingo***. A district is not a "qualified nonprofit organization" for purposes of the Charitable Raffle Enabling Act (Occupations Code 2002.001 et seq.). Atty. Gen. Op. JM-1176 (1990) [See also Board Policy CDC - GKB]

Sponsors are expected to follow the cash management procedures outlined in this manual. All required documentation should be submitted electronically to the campus principal and the Business Office within five (5) school days of the close of the activity. Sponsors who do not properly manage their activities and have large monetary amounts outstanding will not be allowed to conduct subsequent fundraising activities. Fundraising must be used for purpose stated on Fundraiser Request Form.

SECTION 4: SALES TAX INFORMATION

STATE SALES TAX (<https://comptroller.texas.gov/taxes/publications/94-183.php>)

Purchases by the school for educational or instructional use or for administrative use necessary to the educational function of the school are exempt from tax (office supplies, copy paper, etc.)

A school must provide the vendor with a valid signed exemption certificate when claiming state sales tax exempt status. To be valid, exemption certificates do not require tax numbers.

Parents, patrons, or alumni organizations may not utilize the District's exemption status. Parent/teacher organizations and booster clubs must apply for their own exemption.

Items which become the personal property of the student (cheerleader uniforms, band t-shirts, etc., even though connected with a school or organization) are not exempt from sales tax.

The exception would be items, which are purchased through budgeted funds as an award to a student (perfect attendance and honor roll t-shirts), are not taxable.

Meals purchased by the school for athletic teams, bands, etc. on authorized school trips are exempt from sales tax if the school arranges for the meals. The school must pay for the meals with a school district check or District credit card and provide the eating establishment with an exemption certificate.

Individual members of the athletic team, band, etc., may not claim exemption from the sales tax on the meals they purchase while on a school authorized trip.

Organizations have the option of:

- Adding the tax to the items being sold.
- Absorbing the tax in the items selling price.

All sales tax collected by the organization shall be remitted to the Campus Office unless contractual agreements with a vendor stipulate that such taxes should be remitted to the vendor (school picture and book fair sales). *This should be tracked through EPES accounting software.

TAXABLE STATUS OF SALES

School and school related organizations do not need to collect sales tax on the following:

- Non-Taxable Sales
- Ad Sales (yearbooks, athletic programs, newspapers, posters)
- Admission tickets (athletic, dances, dance performances, drama and musical performances)
- Admission (summer camps, clinics, workshops, project graduation, banquet fees, bids, prom, homecoming, tournament fees, academic competition fees)
- Club memberships
- Cosmetology services (Products sold to customers are taxable)
- Discount/Entertainment cards and books
- Facility rentals for school groups
- Food and drinks sold at PTA/PTO carnivals
- Vending machine sales
- Meals and food products, including candy and soft drinks, served in an elementary or secondary school during the regular school day
- Candy and food items sold through fundraising drives by PTA/PTO or students of the school who are under eighteen years of age
- Labor (automotive, upholstery classes) (parts are taxable)
- Parking permits
- Services (car wash, cleaning)

TWO ONE-DAY TAX-FREE SALES

Each school district, each campus, and each bona-fide club of each school is allowed to have two one-day tax-free sales each calendar year. During these tax-free sales, the organization may sell any taxable item tax-free when the price of the item is \$5,000 or less.

Either the date on which the items are delivered by the vendor to the school organization or the day on which the school organization delivers the items to its customers may be designated as the one-day tax-free sale day. Anyone buying on subsequent dates owe sales tax. (Per the attached Sales and Use Tax Bulletin from the Texas Comptroller).

State and local sales taxes shall be imposed and collected on all sales for:

- Agricultural Sales Magazines (when sold individually)
- Art (supplies and work of art musical supplies such as recorders, reeds, etc.)
- Artistic (CDs, tapes)
- Athletic (equipment and uniforms)
- Athletic programs, posters
- Auction items
- Automotive (parts and supplies)
- Band (equipment, supplies, patches, badges, uniform sales or rentals)
- Book covers
- Books (workbooks, library) (when we are the seller)
- Booster club materials
 - Calculators
- Calendars
- Candles 13 (Taxable Sales Items Continued)
- Car painting, pin striping
- Clothing (school, club, class, spirit)
- Computer supplies, mouse pads
- Cosmetology products sold to customers
- Cups (glass, plastic, paper)
- Decals
- Directories (student, faculty)
- Drafting supplies
- Fees for materials when the end product becomes the possession of the student
- Flowers
- Fundraiser items such as handicrafts, t-shirts, candles, cups, books, and school supplies sold by a school-associated club during a fund-raising drive
- Greeting cards
- Handicrafts and stationery
- Hygiene supplies
- Identification cards (when they are sold to entire student body; does not include the fine for a lost ID)
- Locks (sales and rentals)
- Plants (holiday greenery and poinsettias)
- Rentals (equipment of any kind)
- Rings and other school jewelry
- School pictures (school and/or group if school is the seller)
- School publications (brochures, magazines, sheet music, hymnals, etc.)
- School store supplies (all items except food)
- Yearbooks, directories, athletic programs, and other student publications except newspapers
- School store (i.e. pencils, erasers, paper, etc.)
- Sewing kits
- Stadium seats
- Uniforms of any kind (includes PE, dance team, drill team, cheerleaders, athletic, club shirts)
- Vending (pencils and other non-edible supplies when the school services the machine)
- Woodworking/crafts materials when kept by the student
- Yard signs

SECTION 5: EXPENDITURES

All expenditures from activity funds should be made by check from the Campus Office. No expenditures should be made using **un-deposited** cash. ***Prior to the expenditure of funds, a purchase order must be completed and authorized by the principal.***

Expenditures must be made in compliance with existing purchasing rules, laws, and regulations. Under no circumstances should purchases be made without proper approval. Sponsors should keep on file a copy of all supporting documentation including a written Authorization to Release Student Activity Funds, invoices, receipts, etc.

Purchases should be planned in sufficient time to allow them to be made by activity fund check.

If a student desires reimbursement for an item which the student has previously been paid (lost textbooks or library books), the student must return the original copy of the receipt indicating the payment of the fine. All refunds for students under eighteen (18) years of age for tuition, textbooks, etc. should be generated on a school check payable to the student's parent or legal guardian.

Tax Exemption Certificates/Hotel Tax Exemption

A school district is a political subdivision of the State of Texas and is, therefore, exempt from paying state sales tax. A tax exemption certification should be completed and sent to a vendor who has requested a tax number for his/her records.

A Hotel Occupancy Tax Exemption Certification should be furnished to a hotel or motel when a district representative is occupying a room overnight while on school district business. These forms may be obtained from the Denver City ISD Business Office.

Although Denver City ISD is exempt from state sales tax, the District is responsible for local taxes. These taxes should be factored into payment requests for hotels. Questions concerning the hotel exemption certificate should be referred to the Business Office.

MONTHLY RECONCILIATION/GENERAL LEDGER REPORTS

Bookkeepers will reconcile the activity accounts each month and submit to the CFO by the 10th of the following month. General Ledgers will be submitted at the end of the school year for auditing purposes.

FORMS & EXHIBITS

Student Group Sponsor Acknowledgement of Responsibility

The purpose of the raising and expending of funds by student groups is for the direct benefit of the students. Fundraising activities will contribute to the educational experience of the students and will not conflict with the instructional program. The school as trustee will hold money raised by student groups and organizations. The faculty sponsor of a student club or group is responsible for maintaining adequate financial records as evidence of proper custodianship of money received by and disbursed by club accounts.

I hereby acknowledge that I have read the Activity Funds Manual and that I am responsible for complying with it. In particular, I acknowledge that;

1. All fundraising activities will be approved in advance by the Principal and the CFO by completing and turning in a Request for Fundraiser form.
2. I am responsible for safeguarding and accounting for funds received from or on behalf of the students.
3. Student activity money will be turned in for deposit to the campus office daily in the same form in which it was received.
4. At the completion of all fundraisers, the Fundraising Project Recap will be completed and submitted to the principal for approval.
5. All purchases made on behalf of the student organization will be made by District check and approved in advance by the principal and the business office.
6. I will maintain a positive balance in my organization account at all times.
7. I will keep all documentation for 4 years.

I understand that I will be held responsible for any student activity fund entrusted to me and that I could be required to reimburse the student organization for any money which is lost due to carelessness, theft, fraud, or failure to follow established procedures.

Signature

Date

Student Club or Organization

Campus

Scan and email to Kristi Ivy at Kristi.ivy@dcisd.org and to your campus principal.

DENVER CITY ISD FUNDRAISER REQUEST FORM

This form must be completed for ALL fundraisers.

Each organization is limited to **TWO** fundraisers per year; however, the principal can request additional fundraisers if justified. The district shall not permit door-to-door solicitation for students. The district does not permit third party solicitors for any fundraising activities.

Club/Organization Name: _____ Date: _____

Campus: _____ One of two (2) free tax days? YES ☐ NO ☐

Type of account for deposit? ☐ Campus Activity ☐ Student Activity

Permission is requested to conduct the following fundraising activity:

Description of Event or Product to be sold:

Specific purpose(s) for which the net proceeds are to be used:

Start Date of Event: _____ End Date of Event: _____

Location of Event: _____

Vendor Info: _____ Phone: _____

I am familiar with the School and District policies regarding the sale of merchandise at school and in the community. I accept responsibility for the cash collections and sales tax collection involved. I understand that the designated District Administrator must approve this form prior to the start of the fundraiser; any use of facilities must be reserved through designated campus personnel; and sponsor/coach must remain present at all times.

Total Expected Sales \$ _____

Organizations Depositing in ACTIVITY ACCOUNTS:

A copy of the fundraising approval must accompany deposit to campus secretary after fundraiser who will forward a copy to the Business Office. Deposits will **ONLY** be made by the Campus Secretary. All monies must be deposited. No cash expenditures, refunds or reimbursements may be made from the sales. All expenses, refunds or reimbursements must follow the standard requisition procedure.

Club/Organization Representative Signature / Date

CAMPUS

Print Admin Name / DATE

APPROVED ☐ NOT APPROVED ☐
District Admin Approval

FISCAL MANAGEMENT GOALS AND OBJECTIVES
FINANCIAL ETHICS

CAA
(LOCAL)

All Trustees, employees, vendors, contractors, agents, consultants, volunteers, and any other parties who are involved in the District's financial transactions shall act with integrity and diligence in duties involving the District's fiscal resources.

Note: See the following policies and/or administrative regulations regarding conflicts of interest, ethics, and financial oversight:

- Code of ethics:
 - for Board members—BBF
 - for employees—DH
- Financial conflicts of interest:
 - for public officials—BBFA
 - for all employees—DBD
 - for vendors—CHE
- Compliance with state and federal grant and award requirements: CB, CBB
- Financial conflicts and gifts and gratuities regarding federal funds: CB, CBB
- Systems for monitoring the District's investment program: CDA
- Budget planning and evaluation: CE
- Compliance with accounting regulations: CFC
- Activity fund management: CFD
- Criminal history record information for employees: DBAA, DC
- Disciplinary action for fraud by employees: DCD, DCE, and DF series

Fraud and Financial Impropriety

The District prohibits fraud and financial impropriety, as defined below, in the actions of its Trustees, employees, vendors, contractors, agents, consultants, volunteers, and others seeking or maintaining a business relationship with the District.

Definition

Fraud and financial impropriety shall include but not be limited to:

1. Forgery or unauthorized alteration of any document or account belonging to the District.

FISCAL MANAGEMENT GOALS AND OBJECTIVES
FINANCIAL ETHICS

CAA
(LOCAL)

2. Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
3. Misappropriation of funds, securities, supplies, or other District assets, including employee time.
4. Impropriety in the handling of money or reporting of District financial transactions.
5. Profiteering as a result of insider knowledge of District information or activities.
6. Unauthorized disclosure of confidential or proprietary information to outside parties.
7. Unauthorized disclosure of investment activities engaged in or contemplated by the District.
8. Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the District, except as otherwise permitted by law or District policy. [See CB, DBD]
9. Inappropriately destroying, removing, or using records, furniture, fixtures, or equipment.
10. Failure to provide financial records required by federal, state, or local entities.
11. Failure to disclose conflicts of interest as required by law or District policy.
12. Any other dishonest act regarding the finances of the District.
13. Failure to comply with requirements imposed by law, the awarding agency, or a pass-through entity for state and federal awards.

**Financial Controls
and Oversight**

Each employee who supervises or prepares District financial reports or transactions shall set an example of honest and ethical behavior and shall actively monitor his or her area of responsibility for fraud and financial impropriety.

Fraud Prevention

The Superintendent or designee shall maintain a system of internal controls to deter and monitor for fraud or financial impropriety in the District.

Reports

Any person who suspects fraud or financial impropriety in the District shall report the suspicions immediately to a person with authority to investigate the suspicions, including any supervisor, the Superintendent or designee, the Board President, or local law enforcement.

FISCAL MANAGEMENT GOALS AND OBJECTIVES
FINANCIAL ETHICS

CAA
(LOCAL)

	Reports of suspected fraud or financial impropriety shall be treated as confidential to the extent permitted by law. Limited disclosure may be necessary to complete a full investigation or to comply with law. All employees involved in an investigation shall be advised to keep information about the investigation confidential.
<i>Protection from Retaliation</i>	Neither the Board nor any District employee shall unlawfully retaliate against a person who in good faith reports perceived fraud or financial impropriety. [See DG]
Fraud Investigations	In coordination with legal counsel and other internal or external departments or agencies, as appropriate, the Superintendent, Board President, or a designee shall promptly investigate reports of potential fraud or financial impropriety.
Response	If an investigation substantiates a report of fraud or financial impropriety, the Superintendent or designee shall promptly inform the Board of the report, the investigation, and any responsive action taken or recommended by the administration. If an employee is found to have committed fraud or financial impropriety, the Superintendent or designee shall take or recommend appropriate disciplinary action, which may include termination of employment. If a contractor or vendor is found to have committed fraud or financial impropriety, the District shall take appropriate action, which may include cancellation of the District's relationship with the contractor or vendor. When circumstances warrant, the Board, Superintendent, or designee may refer matters to appropriate law enforcement or regulatory authorities. In cases involving monetary loss to the District, the District may seek to recover lost or misappropriated funds. The final disposition of the matter and any decision to file a criminal complaint or to refer the matter to the appropriate law enforcement or regulatory agency for independent investigation shall be made in consultation with legal counsel.
Federal Awards Disclosure	The District shall disclose, in a timely manner in writing to the federal awarding agency or pass-through entity, all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting a federal grant award. [See CBB]
Analysis of Fraud	After any investigation substantiates a report of fraud or financial impropriety, the Superintendent or designee shall analyze conditions or factors that may have contributed to the fraudulent or improper activity. The Superintendent or designee shall ensure that appropriate administrative procedures are developed and implemented to prevent future misconduct. These measures shall be presented to the Board for review.

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UPDATE 111
CAA(LOCAL)-A

ADOPTED:

3 of 3

ACCOUNTING
ACTIVITY FUNDS MANAGEMENT

CFD
(LOCAL)

Fiduciary Responsibility	The Superintendent, principal, and sponsor, as applicable, shall be responsible for the proper administration of District and campus activity funds and student activity funds in accordance with state law and local policy, District accounting practices and procedures, and the Texas Education Agency (TEA) <i>Financial Accountability System Resource Guide</i> .
Student Activity Funds	The Superintendent shall ensure that student activity accounts are maintained to manage all class funds and other funds raised and collected by student clubs or organizations for a school-related purpose. The principal or designee shall issue receipts for all funds prior to their deposit into the appropriate District account at the District depository. Student activity funds shall be included in the annual audit of the District's fiscal accounts. [See CFC]
Use and Expenditure	Funds collected by student groups shall be used only for purposes authorized by the student club or organization. The principal and sponsor shall manage and approve all disbursements. All funds raised by student organizations must be expended for the benefit of the students.
District and Campus Activity Funds	The Superintendent shall ensure District accounting practices and procedures address the expenditure of District and campus activity funds generated from vending machines, rentals, gate receipts, concessions, and other local sources of revenue over which the District has direct control. Funds generated from such sources shall be expended for the benefit of the District or its students and shall be related to the District's educational purpose.
Approval	Approval from the immediate supervisor or designee shall be obtained prior to a disbursement being made to any employee, including the principal.
Carryover Funds	All funds shall be left in the appropriate account and each sponsoring group shall retain the carryover funds for the next fiscal year. If a club or organization ceases to function or exist, the unexpended funds shall be credited to the appropriate administrative activity account.

ORGANIZATION NAME & FUNDRAISING ACTIVITY

11

DATE _____

ACTIVITY FUND CHECKLIST

School Name:			
Month, Year:			
Checklist Completed By:	Date:		

Checklist of Selected Procedures **	YES	NO	Comments (Explain No answers)
Cash Receipts			
Are monies collected properly receipted?	☐	☐	
Are cash collection forms utilized and properly completed?	☐	☐	
Is face-to-face counting being done and documented?	☐	☐	
Are undeposited funds locked in safe overnight?	☐	☐	
Are tamper-proof bags utilized?	☐	☐	
Are deposits made when amounts reach threshold?	☐	☐	
Are tickets sold for fundraising events prenumbered and reconciled to monies collected?	☐	☐	
Cash Disbursements			
Is a purchase request form completed and approved prior to purchasing items or services?	☐	☐	
Is proper supporting documentation maintained, including proof of receipt of goods?	☐	☐	
Are purchases from an approved vendor?	☐	☐	
Petty Cash			
Is petty cash in balance?	☐	☐	
Are petty cash disbursements approved?	☐	☐	
Are petty cash disbursements limited to maximum of \$50?	☐	☐	
Are original receipts attached to petty cash reimbursement form?	☐	☐	

ACTIVITY FUND CHECKLIST

Sales Taxes			
Are student groups qualified for one-day tax-free sales?	☐	☐	
Are sales taxes collected on taxable sales?	☐	☐	
Are sales taxes calculated properly?	☐	☐	
Activity Fund Balances			
Are sponsors provided monthly activity account reports?	☐	☐	
Are sponsors reporting any activity account discrepancies to the financial secretary?	☐	☐	
Does the principal receive activity fund trial balance report and reconciliation?	☐	☐	
Contracts			
Are contracts only approved by the principal?	☐	☐	
Are contracts over \$5,000 forwarded to the appropriate assistant superintendent for approval?	☐	☐	
Are contracts for more than one year forwarded to the CFO for approval?	☐	☐	
Fundraising Events			
Are all fundraisers properly approved by completing permission request section of Fundraising Activity Report?	☐	☐	
Are sponsors following all related guidelines?	☐	☐	
Are sponsors completing the operating section of the Fundraising Activity Report at the end of each fundraiser?	☐	☐	
Are only district approved websites for crowdfunding being utilized?	☐	☐	
Are crowdfunding campaigns properly approved by the principal before posting on the crowdfunding website?	☐	☐	



School Fundraisers and Texas Sales Tax

Texas school districts, public schools, qualified exempt private schools and each bona fide chapter within a qualifying school are exempt from the payment of Texas sales and use tax on purchases of taxable items for their use, if the purchases are related to the organization's exempt function.

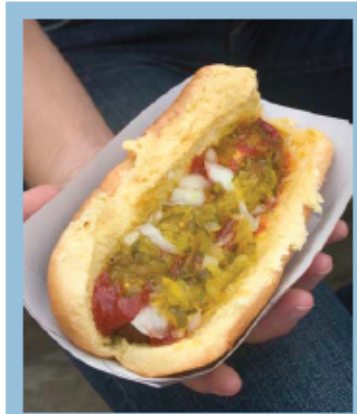
The organization must obtain a sales tax permit and collect and remit sales tax on taxable items it sells unless one of the exemptions listed below applies. An organization does not have to register for a sales tax permit if all its sales are of exempt items or if its sales take place through tax-free fundraisers.

Two One-Day Tax-Free Sales

School districts, public schools, qualified exempt private schools and bona fide chapters within a qualifying school may conduct two one-day tax-free sales or auctions each calendar year. For the purposes of this exemption, one day is counted as 24 consecutive hours and a calendar year is the 12-month period from January through December. See subsection (h) of Rule 3.322, "Exempt Organizations."

For example, a school may sell taxable items such as t-shirts, hats, uniforms, school supplies or crafts

tax-free on a designated tax-free sale day. These days should be designated in advance so that purchasers are aware that the sales are not subject to tax. The organization may not collect tax on the transactions and keep the tax under the "tax-free" sale provision. The exemption does not apply to any item sold for more than \$5,000 unless it is manufactured by the organization or donated to the organization and not sold back to the donor.



Either the date on which the items are delivered by the vendor to the school organization or the day on which the school organization delivers the items to its customers may be designated as the one-day tax-free sale day. Persons buying from surplus inventory on the designated date do not owe tax. Those buying on subsequent dates owe tax unless the purchase occurs on the organization's other tax-free sale day.

For example, a school group selling yearbooks may accept pre-orders without collecting tax if the day the yearbooks will be delivered to customers is designated as one of the group's tax-free fundraisers. Surplus yearbooks sold during the same day also qualify for the exemption. Surplus yearbooks sold on other days are taxable unless sold at the group's other tax-free fundraiser.



SALES AND USE TAX BULLETIN

School Fundraisers and Texas Sales Tax

If two or more groups hold a one-day tax-free sale together, the event counts as one tax-free sale for each participating organization. Each of those organizations then is limited to one additional tax-free sale during the remainder of the calendar year.

If an exempt organization is purchasing taxable items for resale during its designated tax-free sale days and it holds a sales tax permit, the organization may either give the retailer a resale certificate, Form 01-339 (front), or an exemption certificate, Form 01-339 (back) to purchase the items tax-free. A non-permitted exempt organization, however, may purchase items for resale tax-free by issuing an exemption certificate to the vendor for items sold during its two one-day, tax-free sales.

Schools and Bona Fide Chapters

To qualify as a bona fide chapter of a school, a group of students must be organized for an activity other than instruction or to have a tax-free sale. Bona fide chapters include student groups recognized by the school and organized by electing officers, holding meetings and conducting business. There is no limit on the number of bona fide chapters a school can have. Bona fide chapters can include whole grade levels (e.g. senior class, junior class or freshmen), but cannot be limited to specific classes (e.g. Senior English or Biology II). Various other school groups such as a student council, science club or drama club can qualify if they are composed of students and school staff.

A department of a school, such as a purchasing, accounting, maintenance or IT department, is not a bona fide chapter even though it is part of the school or school district.

Groups that are not considered bona fide chapters, unless otherwise qualified to hold the two one-day tax-free sales, must obtain a sales tax permit and collect and remit sales tax on all taxable items sold at

fundraisers. Non-student organizations such as booster clubs and PTAs/PTOs cannot qualify as bona fide chapters of a school, but may qualify for the tax-free sale days under other provisions of the Tax Code. See the "Nonstudent Nonprofit Organizations" section in this publication for more information.

Non-Qualifying Fundraisers –

Acting as an Agent or Sales Representatives

When a school, school group, PTA/PTO, booster club or other exempt organization raises funds by acting as a sales representative or commissioned sales agent for a for-profit retailer, the group is not responsible

for reporting and remitting sales and use tax. As a result, however, the exempt organization is not considered to be the seller and cannot use a tax-free sale day for this type of event. In these cases, the group receives a commission for holding a book fair or for selling candy, gift wrap, holiday ornaments, candles or similar items.

When an exempt organization acts as a commissioned sales agent or representative for a for-profit seller, the seller should provide instructions and information regarding the proper collection of tax. The for-profit retailer may

advertise in the sales catalog or state on each invoice that tax is included or require that tax be calculated and collected based on the selling price of each taxable item. The for-profit retailer is then responsible for remitting the tax collected or backed out to the Comptroller. Similarly, sales of taxable items made through the Web site of a for-profit retailer are also taxable and may not be sold tax-free in connection with a fundraiser.

Nonstudent Nonprofit Organizations

Nonstudent nonprofit organizations that are not bona fide chapters of schools may qualify for two one-day tax-free sales or auctions on their own.

A **booster club** for a band, football team or similar group may hold two one-day tax-free sales or auctions





SALES AND USE TAX BULLETIN

School Fundraisers and Texas Sales Tax

once it has obtained a sales tax exemption from the Comptroller's office on its purchases.

A nonprofit organization with an Internal Revenue Service (IRS) exemption under Section 501(c)(3), (4), (8), (10) or (19) is exempt from sales and franchise taxes. A booster club that has a 501(c) federal exemptions should complete AP-204 and submit it, along with a copy of its IRS exemption letter, to the Comptroller's office. After the Comptroller's office notifies the club of its exempt status, the club can hold two one-day tax-free sales or auctions each calendar year.

Parent-teacher associations (PTAs) affiliated with the Texas state PTA or the national PTA are exempt as educational organizations and can hold two one-day tax-free sales or auctions each calendar year. **Parent-teacher organizations** (PTOs), as well as **parent-teacher-student associations** (PTSAs) and **organizations** (PTSOs), are also exempt from sales tax as educational organizations.

PTAs *not* affiliated with the Texas state PTA or the national PTA, parent-teacher organizations (PTOs) and parent-teacher-student associations (PTSAs) and organizations (PTSOs) are also eligible for exemption from sales tax as educational organizations. These organizations should complete form AP-207 and submit it to the Comptroller's office. Once the exemption has been granted, these organizations can also hold two one-day tax-free sales or auctions each calendar year.

Sales of taxable items by PTAs, PTOs, PTSAs, and PTSOs made at other times of the year are subject to tax.

Internet Sales

Sales of taxable items over the Internet are treated the same as sales of taxable items made at the school or at any other sales location. Schools, school groups and

other non-student, nonprofit organizations that accept online orders through a Web site must collect sales tax on taxable items they sell online. An online sale occurring during a one-day tax-free sale, however, would qualify for the exemption.

Food and Beverage Sales

A public or private elementary or secondary school, school group or PTA/PTO does not have to collect tax on sales of meals and food products (including candy and soft drinks) if the sales are made during the regular school day and by agreement with the proper school authorities. This exemption includes food, soft drinks and candy sold through vending machines.

PTAs/PTOs and other qualifying groups associated with a specific public or private elementary or secondary school or school group may also sell meals, food, candy or soft drinks tax-free outside of the school day if the sales are part of the organization's fundraising drive and all net proceeds go to the group for its exclusive use.

Concession Stands

Concession-stand food sales are exempt from tax when made by a school group, PTA/PTO or other group (such as a booster club) associated with a public or private elementary or secondary school, if the sales are part of the organization's fundraising drive and all net proceeds go to the organization for its exclusive use. The exemption applies to sales of soft drinks and candy, but does not include sales of alcoholic beverages. The group can issue an exemption certificate in lieu of paying tax on purchases of candy, sodas, gum and other taxable food items sold at its concession stand. The exemption certificate should state that the group will sell the items as a fundraiser.

Annual Banquets and Annual Food Fundraisers

All volunteer nonprofit organizations can hold a tax-free annual banquet or other food sale provided the





SALES AND USE TAX BULLETIN

School Fundraisers and Texas Sales Tax

event is not professionally catered; is not held in a restaurant, hotel or similar place of business; is not in competition with a retailer required to collect tax; and the food is prepared, served and sold by members of the organization. The exemption does not apply to the sale or purchase of alcoholic beverages. To qualify for exemption, the food sale must:

- be an annual event;
- last no more than one week;
- be a fundraising project exclusively provided by the volunteers of the participating nonprofit organizations;
- be non-commercial in every respect (that is, the food and beverages cannot be prepared or served by a caterer or a restaurant, and must be prepared and served by the participating organizations' volunteers, without pay); and
- not be held in competition with a retailer at the same event who must collect tax on food and beverage sales.



The annual food sale or banquet exemption does not apply to sales of alcoholic beverages or non-food items (e.g., arts, crafts or t-shirts). Alcoholic beverages are not food products and are taxable. The type of tax due (sales tax or mixed beverage gross receipts tax) depends upon the type of permit held by the selling organization. Sales of alcoholic beverages, including beer, wine and mixers, are subject to the Texas 14 percent mixed beverage gross receipts tax when sold by a mixed-beverage permit holder, while sales of beer and wine made by a beer and wine-only permit holder are subject to sales tax.

Nontaxable Sales

Some items are not subject to sales tax no matter who sells them.

Nontaxable Food Items

Sales tax is not due on nontaxable food items. Examples of such items include cookie dough, pizza kits, cheese spreads, meat sticks, jelly, salsa, fresh fruit and mixes packaged for preparation at home.

Magazine Subscriptions

Subscriptions to magazines entered as periodicals-class (formerly called second-class) mail and sold for six months or more are exempt from sales tax. Single issues and subscriptions for fewer than six months are taxable, however.

Bakery Items

Bakery products (including but not limited to pies, cakes, cookies, bagels and muffins) are exempt unless sold with plates or eating utensils.

Gift Certificates and Passbooks

Sales of intangibles such as gift certificates and coupon passbooks are not subject to sales tax. Instead, retailers should collect tax when the certificate or coupon is redeemed for the purchase of taxable merchandise or services. The tax is based on the item's actual retail selling price less any cash discount given at

the time of the sale (e.g., a deduction for a coupon). Of course, if the gift certificate is for a nontaxable service such as a haircut, manicure or facial, no sales tax is due when the certificate is redeemed. Taxable services are listed in "Taxable Services" (Tax Publication 96-259.)

Car Washes

Washing a car is not a taxable service under the Texas Tax Code. Groups holding car washes are not required to collect tax on their charges for this service.

Amusement Services

The sale of an amusement service provided exclusively by a nonprofit organization, other than an IRS Section

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SALES AND USE TAX BULLETIN

School Fundraisers and Texas Sales Tax

501(c)(7) organization, is exempt from sales tax. For example, the sale of an admission ticket to a school carnival, dance, athletic event or musical concert is exempt.

Periodicals and Writings

Periodicals and writings (reading materials including those presented on audio tape, videotape and computer disk) are exempt from tax if published and distributed by a religious, philanthropic, charitable, historical, scientific or other similar organization not operated for profit. A "similar" organization must be organized for a benevolent purpose and must not be operated for profit. Similar organizations include PTAs, PTOs, PTSAs and PTSOs, but exclude all public and private educational organizations.

This means that PTAs, PTOs, PTSAs and PTSOs may publish and sell printed reading materials such as yearbooks, books, calendars, directories, magazines, brochures and newsletters without collecting sales tax. The qualifying organization may issue a properly completed resale certificate to the printer in lieu of paying tax on charges for printing, binding and item placement.

Items that contain printed materials that can be read but primarily serve other purposes or functions, such as school logo t-shirts, bookmarks, photographs and novelties, are subject to sales tax *unless* sold during a qualifying and designated tax-free sale or auction.

School districts, schools and school groups, however, must collect tax on sales of printed reading materials unless the sale is designated as one of the organization's tax-free fundraisers.

Donations

A purchaser using personal funds may give an exemption certificate to vendors when buying taxable items

that will be donated to a qualifying organization, such as a school, before the individual makes any use of the items. The exemption certificate must state that the taxable item is being purchased by the individual for donation to an exempt organization and must clearly identify the organization accepting the a donation (see Tax Code Section 151.155[b]). If the purchaser makes use of the item before it is donated, the purchaser is responsible for paying or accruing tax on the item's purchase price.

Donations (gifts) of cash or taxable items or services made to an organization are not taxable sales unless the exempt organization gives the donor a taxable item in exchange for the donation, and the item is of proportionate or equal value to the donation.



Sales to Students

Generally, other than the exemptions previously identified, schools and associated groups must collect, report and remit sales tax on taxable items that they sell or taxable services they provide to others, including sales made to students.

Schools may issue a resale certificate in lieu of paying tax to suppliers when purchasing taxable items to sell. Schools may issue an exemption certificate in lieu of paying tax when purchasing taxable items for their use or for giving away to students or others as part of a course of instruction. A district must collect tax on the sales price of taxable items when selling them to students or to others.

For example, if a school sells uniforms, gloves and shoes to drill team members, it must collect tax on the sales unless it designates their sale as one of its two one-day tax-free sales. The school may purchase the uniforms tax-free for resale to the drill team members.

The table on the following page is a short list of examples of taxable and nontaxable sales.



SALES AND USE TAX BULLETIN

School Fundraisers and Texas Sales Tax

TAXABLE	NONTAXABLE
Rental of tangible personal property such as locks, musical instruments, calculators and computers	Rental of real property such as a gymnasium, auditorium, library or cafeteria
Horticultural products such as flower arrangements, roses, carnations, holiday greenery and poinsettias	Agricultural products (plants and seeds), the products of which ordinarily constitute food for human consumption
Cosmetology products such as shampoo, conditioner and nail polish sold to customers	Cosmetology services such as haircuts, shampoo, manicures and pedicures
Parking permits for the general public	Parking permits for public school students, faculty and staff
Animals that do not ordinarily constitute food or food products, such as hamsters, mice, cats and dogs	Farm animals such as pigs, cows, chickens and other livestock
Publications such as football, basketball or volleyball programs	Sales of advertising space in athletic programs, yearbooks, newspapers
Automobile repair parts (a separately stated charge for parts is taxable; a separately stated charge for repair labor is not taxable)	Automobile repair (a lump-sum charge for parts and labor)
Car carpet shampooing	Car washes
Magazines (single issue or subscription less than six months)	Magazine subscriptions for six months or longer

Need More Information?

For more information, see:

Rule 3.286, "Seller's and Purchaser's Responsibilities"

Rule 3.322, "Exempt Organizations"

Rule 3.293, "Food; Food Products; Meals; Food Service"

Rule 3.298, "Amusement Services"

Rule 3.299, "Newspapers, Magazines, Publishers, Exempt Writings"

Tax Publication 96-122, "Exempt Organizations - Sales and Purchases" — Frequently Asked Questions section provides information about school organizations applying for exemption from state taxes.

Tax Publication 96-259, "Taxable Services"

Please use our Texas Online Sales Tax Registration System to apply for a sales tax permit. An application also can be downloaded from our Tax Forms Online page. You can also obtain an application by calling (800) 252-5555 or by visiting one of our enforcement field offices.

For questions about an organization's Texas tax-exempt status, please use our Texas Tax-Exempt Entity Search, write to exempt.orgs@cpa.state.tx.us, or call Tax Assistance at (800) 531-5441 and ask for the Exempt Organizations Section.

For information on how to apply for federal exemptions, contact the U.S. Internal Revenue Service at (877) 829-5500 or online at <http://www.irs.gov/>.

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DENVER CITY

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