

LULING ISD

**Activity Fund
Accounting Procedures
Manual**

March 24, 2014

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SECTION I GENERAL INFORMATION

1.1 PURPOSE OF ACTIVITY FUNDS

All funds collected by school district personnel from students are defined as activity funds and must be handled through the activity fund accounts. No organization or class is to maintain its own bank account.

There are two types of activity funds common for Texas public schools. The first is campus level activity funds used to promote the general welfare of each school and the educational development and morale of all students.

Campus level funds are funds that persons other than students (teachers, sponsors, principals, administrators, etc.) have access to and are subject to the same purchasing laws and local board guidelines as the school district's general fund.

The second, student activity funds, are the property of student groups held by the school in trustee capacity. These funds shall be used only for purposes authorized by the organization and must be expended for the benefit of the students.

The accounting function for the activity fund is delegated to each campus and must comply with the guidelines and procedures required by this manual.

1.2 RESPONSIBILITY FOR ACTIVITY FUNDS

The school principal is responsible for ensuring the proper collection, disbursement and control of all activity fund monies. This responsibility includes providing for the safekeeping of monies, proper accounting and administration of fund transactions, ensuring that expenditures of funds are in compliance with applicable state laws, local board policy and administrative guidelines, and adequate training and supervision of all personnel designated by the principal to administer activity funds. Policy CFD (Local)

The school activity fund secretary is responsible for maintaining an adequate supply of various activity fund forms, issuing cash receipt books as needed to teachers and other persons authorized by the school principal, maintaining a distribution record of all receipt books issued, depositing activity funds into the bank, and accounting and reporting for activity fund activities and cash management.

The individual activity fund sponsors are responsible for managing their respective activity funds, including developing fund raising plans, monitoring the financial position of the activity fund, reviewing the activity fund financial statements, and safekeeping activity fund money until it is turned in to the activity fund secretary.

Neither the principal nor the activity fund secretary is responsible for funds collected, disbursed and controlled by parent or booster organizations. Parent and booster organization funds are NOT to be accounted for in the school's activity fund.

1.3 PREPARATION OF RECORDS

All records must be completed in ink. Any changes must be marked through and initialed. Under no circumstances should changes be blacked out completely or covered with whiteout.

1.4 RETENTION OF RECORDS

All records should be kept current and in good order for a period of five years and available for audit at any time. In the event of a change in sponsorship, all records should be passed along to the new sponsor and the activity fund secretary should be notified as soon as possible.

SECTION II BASIC RECORD KEEPING

2.1 RECEIPT OF MONEY BY SPONSORS OF ACTIVITY ACCOUNTS

Cash receipt records are the means of accurately recording cash received. They provide support to substantiate each activity fund deposit. In order to maintain effective control, the following procedures should be followed:

- A. Each sponsor of an activity account must maintain a three-part cash receipt book. Any cash or checks collected by the sponsor or any other person in an advisory role must be receipted immediately. The original (white) copy should be given to the student. The second (yellow) copy should be turned in to the activity fund secretary with the money to be deposited. The sponsor should keep the third (pink) copy with all the records pertaining to that specific activity account.
- B. Do not accept post-dated checks.
- C. The activity account number and the name of the student turning in the check should be noted on the receipt.
- D. If an error occurs when filling out the receipt, mark through the error and initial the change. Do not black out the error or use whiteout.
- E. Receipts are not to be pre-signed or pre-dated.

Collections must be submitted to the activity fund secretary within 24 hours of receipt or whenever the aggregate amount of such collections exceeds \$50.00 (see Section 2.2 for appropriate procedures). Money collected must be kept in a secure location, not in an unlocked desk or file cabinet, until turned in to the activity fund secretary. Under no circumstance should ANYONE be allowed to take cash out and replace it with a personal check.

2.2 ACTIVITY FUND DEPOSIT RECEIPTS

Activity fund deposit receipts are the means of accurately recording monies received. They provide support for each bank deposit.

- A. All monies turned in to the activity fund secretary must be recorded on the deposit receipts. This form must be completed in its entirety, including:
 - 1. Date
 - 2. Organization (activity fund account name or number)
 - 3. Brief explanation of the purpose for which the money was received.
 - 4. Accurate totals.

5. Signature of sponsor or person turning money in for deposit.
 6. Initials of person receiving the money.
- B. The deposit receipt should be turned in to the activity fund secretary, and the sponsor should keep the duplicate (yellow) copy after it has been verified and initialed by the secretary.
 - C. An actual cash count should be made by the secretary in the presence of the person turning in the money, whenever possible.

2.3 REQUEST FOR CHECK OR PAYMENT OF INVOICE

Check requests are the authority to issue a check drawn on the activity fund checking account. They provide support to substantiate each bank withdrawal. Permanent original documentation must support the payment and should be attached to the original check request.

- A. REIMBURSEMENT -- To request a check from the activity fund account for reimbursement, a Check Request form must be filled out completely and signed by the sponsor of the involved activity account. Original invoices or receipts must accompany the request. Periodic statements, credit card statements, or customer copy of charge slips are not adequate supporting documentation.
- B. PAYMENT OF INVOICES -- To request payment of an invoice from the activity fund account, complete the Check Request form with the original invoice.
- C. ADVANCES -- To request a check from the activity fund account for advances, complete the Check Request form with an explanation for which the funds shall be used. Upon completion of the activity, the sponsor shall return any unused funds and all receipts and supporting documentation. An activity fund deposit receipt should be issued for any funds returned to the activity fund secretary.
*The settlement of all advances shall be completed no later than 5 days after the completion of the activity for which the advance was made, except in cases deemed necessary by the principal.
- D. CHANGE REQUESTS -- To request change to be used for organization fundraisers, such as yearbooks sales or football program sales, complete the Check Request form with an explanation of why change is needed and a breakdown of how much of each denomination. This money must be turned back in to the activity fund secretary immediately upon completion of the activity. If it is to be kept for multiple days, it should be secured in the school safe or with the principal for safekeeping.

2.4 TRANSFER OF FUNDS BETWEEN ACTIVITY ACCOUNTS

The school principal, as well as the involved sponsors, must approve transfers of funds between activity accounts. If it involves student activity funds, the group or organization must approve the transfer.

SECTION III BANKING PRACTICES AND PROCEDURES

3.1 BANK ACCOUNTS

- A. Each school shall have only one bank checking account which shall be entitled ("Name of School) Activity Fund". This account title must be imprinted on all activity fund checks and deposit slips. All monies received will be deposited into this account, and all disbursements

will be made by a check drawn on this account. No bank account is to be opened by a campus. This must be done through the CFO in the business office.

- B. Only activity fund transactions may be directed through this bank account.
- C. Income and expenditures for specific accounts should be kept within that account. Each account is to be used for its approved purpose only.

3.2 BANK DEPOSITS

- A. The activity fund secretary must deposit funds on a daily basis. Undeposited receipts at the close of the school day should be kept in the school safe until a deposit can be made the following day.
- B. Deposits should always be made on Friday. No deposits should remain on a campus over the weekend.
- C. All checks held for deposit shall be endorsed at the time they are accepted, or receipted as follows:
 - 1. For deposit only
 - 2. (Name of school) activity fund
 - 3. Account number
- D. Redeposit of returned checks must be deposited separately.
- E. All monies on hand at the end of the school year should be deposited prior to closing the books for the year.

3.3 RETURNED CHECK/REDEPOSITS

Occasionally the bank, for a variety of reasons, returns a check that has previously been deposited. A check may be returned for improper signature, insufficient funds, or account closed. When the bank returns a check, the following procedures shall be followed:

- A. The activity fund secretary or sponsor shall immediately try to notify the maker of the check and request that it be redeemed with cash.
- B. If the maker requests that it be re-deposited, such action shall be taken. A check may be re-deposited only once. If the check does not clear the bank, only cash or money order may be accepted. The secretary may also call the bank on which the check is drawn and check for funds availability, and cash the check at that bank.
- C. Under no circumstances should the returned check be surrendered to the maker except in return for cash or money order. DO NOT issue a cash receipt unless it specifies that it is payment to cover a returned check, since such action would be duplication. Keep a photocopy of any check redeemed for cash and give the returned check to the individual or bank redeeming the check.
- D. No checks shall be accepted from a party who has not redeemed a previously returned check.
- E. Any redeposit of a previously returned check or deposit of funds to cover a returned check shall be deposited separately.
- F. All records from the bank regarding returned checks are to be attached to the redeposit documentation and retained in the school files.

3.4 UNCOLLECTED CHECKS

Individual schools are responsible for the collection of returned checks. The following procedures are for checks that are deemed non-collectable due to insufficient funds or the account being closed.

- A. Send a letter to the maker of the check requesting payment in cash or by cashier's check within a ten (10) day period. The letter should be sent to the last known mailing address of the maker and should contain the check number, date and amount of the check. DO

NOT SEND THE ORIGINAL CHECK! The letter should stipulate that the check has been redeposited and returned again, and unless payment is received within ten (10) days, the check will be turned over to the County Attorney's Officer for the filing of criminal charges. This letter should be sent Certified Mail – Return Receipt.

- C. If this second attempt fails, check of \$50.00 or more should be filed with the County Attorney's office immediately.
- D. Attempts should be made to collect returned checks of less than \$50.00 by the financial clerk until the close of the school year. The check should then be written off.

3.5 MONTHLY BANK STATEMENTS

The bank statement is the official bank record reflecting all transactions affecting the cash balance on deposit during the preceding month. When properly reconciled, the statement serves as official support for the cash balance indicated in the activity fund records.

The bank statement should be sent directly to the CFO who should review the statement for unusual items. It should then be sent to the activity funds secretary for reconciling. It should be promptly reconciled with the general ledger each month and the school principal should document approval of the bank reconciliation by signing the bank reconciliation form.

3.6 RECONCILIATION PROCEDURES

- A. Deposit bank interest into appropriate account.
- B. Cancel checks off the statement in order to get the outstanding check listing.
- C. Print a bank reconciliation report.
 - 1. Ending balance on a bank reconciliation report should match the reported ending balance of the actual bank statement. A copy of the first page of the bank statement should be attached to the report prior to the principal signing it.
 - 2. Cash balances in all sub-accounts should add up to the ending cash reconciled balance.
- D. Print reconciliation reports for each sub-account as of month end
- E. Print summary reports
- F. Print reconciliation report for principal signature and advisors
- G. Give advisor of each account a copy of the reconciliation report to be signed and turned in to the secretary and they should make a copy for their records.
- H. Send copy of reconciliation report to the Business Office.
- I. File all reports after signatures are obtained for audit and records retention.

SECTION IV MISC ACTIVITY FUND POLICIES

4.1 PURCHASES FROM ACTIVITY FUNDS

The principal is fully responsible for all purchases and commitments that require the disbursement of activity fund money. Teachers/sponsors must have the approval of the school principal prior to making any purchase in the name of the school.

Student activity fund requests should be approved by the student group prior to being encumbered (an order placed) or requested. Holding a group meeting and voting on the

expenditures is the best way to accomplish this. The group's secretary should maintain minutes of the meetings.

Campus activity fund requests require the same documentation and must adhere to the same purchasing procedures as the district's general fund.

4.2 SUPPLEMENTAL PAYMENTS TO EMPLOYEES FOR SERVICES

A campus or activity group may find a need to compensate school district employees for services performed beyond their regular duties (i.e., maintenance employees who set up a school facility during off duty hours, school personnel working at school events outside of regular work hours, or bus drivers driving the bus for extracurricular activities or field trips). Such auxiliary services are those discharged by the employee in addition to their normal, specified duties and will usually be performed outside of regular work hours. These payments should not be made directly to the employee, but rather through the district payroll office. The reimbursement rates for most supplements are set by the school's CFO to reflect appropriate rate and all related expenses such as taxes.

4.3 SUPPLEMENTAL PAYMENTS TO NON-EMPLOYEES

To authorize payment of non-district personnel for consultant/instructor services, an IRS form W-9 should be completed by the individual. Sponsors should not be allowed to pay non-employees using either their own personal check or cash and then seek reimbursement from the activity fund.

At the end of each calendar year, a list of all individuals who provided services during the year should be prepared. This list should be accompanied by a W-9 for each person and should be sent to the business office to ensure issuance of a Form 1099.

SECTION V SALES TAX

5.1 TAXABLE STATUS OF PURCHASES

All items purchased by a public school for the school's own use qualify for an exemption from sales tax if the items purchased relate to the educational process. The school, school district, or an authorized agent should provide the seller a tax exemption certificate. To be valid, the certificate must state that the merchandise being purchased is for the organization's own use in providing education, is being made in the name of the organization, and that payment shall be made from the organization's own funds. The school district will not reimburse employees for sales tax they paid on purchases made on behalf of the school district.

Purchases for their own use by individuals, even though connected with a school organization, are not exempt from the tax. As an example, cheerleaders purchasing their own uniforms, teachers purchasing computer equipment, band members purchasing their own instruments and athletic teams purchasing their own jackets are not tax exempt. Teachers, coaches, and other staff may not claim exemption from sales tax on individual purchases while on school business even though they are reimbursed by the school for expenses. For example, a teacher who is attending a conference out of town would not be able to claim a sales tax exemption on the purchase of an individual meal at a restaurant.

5.2 EXEMPT SCHOOL ITEMS

Public schools and school-related organizations are not required to collect sales tax on fees and admission tickets (if the event is entirely for educational purposes), student club memberships, or sales of food and soft drinks that are sold during the regular school day, sold by PTA during a fund-raising sale, or sold by a group associated with an elementary or secondary school as part of a fund-raising drive for the organization's exclusive use.

5.3 TAXABLE SALES

Public schools and school-related organizations must collect the sales tax on all sales that are not specifically exempted. For example, sales tax must be collected on school purchased supplies sold directly to students, fees for materials when the end product becomes a possession of the student, student publications such as yearbooks and football programs, school rings, and books sold to students at book fairs. This list is not comprehensive; other taxable sales may be made by a school district.

5.4 ONE-DAY TAX FREE SALES

Effective August 30, 1993, each school district, each school, and each bona fide chapter within 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. There is no limit on the number of bona fide groups at a school district. One-day tax-free sales mean that collection and remittance of state sales taxes is not required on qualified sales on that day. While the sale of yearbooks can be selected as one of the two one-day tax free fundraisers, a book fair is usually not a qualified sales event because the school is not the seller, and the school is therefore acting as an agent for the vendor. The sale of items received from a vendor, in which the school and the respective vendor have an agreement that the vendor will take back any unsold items, would also generally not qualify as a one-day tax free sale.

According to the State Comptroller's office, a bona fide chapter is a group that must be organized for some business or activity other than instruction or a participatory group. Essentially, any student group that is recognized by the school and is organized by electing officers (not just participatory captains), holding meetings, and conducting business are bona fide chapters. For example, the Cheerleader Club qualifies, but the cheerleader team does not. The Senior Class qualifies, but one class that has seniors in it does not.

One day means 24 consecutive hours; the delivery should be made on a single day. Generally title passes to the purchaser when the item is given to the purchaser. In the case of pre-ordered and pre-paid sales, title can transfer as soon as the seller (school) receives the order. Therefore, the date the items are delivered by the vendor to the seller is designated as the one-day for the purpose of the tax free sales. However, persons buying from surplus stock on subsequent dates after the tax-free day owe tax on the items.

When the school or school group receives a commission, the tax-free day sale provisions cannot apply because the sale is the vendor's sale, not the school's sale. The school group would collect and remit tax to the vendor, and the vendor would report the sale and remit tax to the Comptroller's office.

5.5 COMPTROLLER'S TOLL-FREE NUMBER

The state comptroller's office maintains a toll-free number for quick response to any state tax question at 1-800-252-5555.

SECTION VI FUNDRAISING ACTIVITIES

Fundraising activities are not confined to regular school hours but are considered an extension of the school program. When fundraising activities are in the name of the school, all funds raised become school funds, belonging to the school-sponsored group responsible for raising the money. Policy FJ (Local)

The principal must approve all fundraising projects prior to the fund raising event. The fundraising application provides for the dates of the event, the reason for the project, a description of the product to be sold or event, and the expected profit to be realized by the club.

Fundraisers should be scheduled carefully to avoid conflict with other organizations, and should contribute to the educational experience of the students and provide minimal interference with school.

The group sponsor should coordinate their activities to insure that an excessive balance is not created or maintained. This money should, insofar as possible, be expended to benefit those students currently in school who have contributed to the accumulation of the money.

Fundraisers should be conducted in a manner as to offer minimal competition to local merchants and not create a nuisance situation in the community.

Fundraisers shall not consist of raffles or drawings. Information regarding raffles or drawings is on the Attorney General's website. School districts are not qualified organizations. Attorney General Opinion JM-1176 also ruled that independent school districts are not qualified to hold charitable raffles. Booster clubs and parent-teacher organizations are separate legal identification numbers and bank accounts. The University Interscholastic League (UIL) provides booster club guidelines on its website, as do national and/or parent teacher organizations.

Upon completion of a fundraiser, the sponsor should complete the financial recap form. Copies of financial recap forms should be forwarded to the Business Office; originals should remain on file at the campus.

SECTION VII

LULING ISD LOCAL POLICY CFD / FJ

Luling ISD
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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-approved accounting practices and procedures, and the TEA *Financial Accountability System Resource Guide*.

STUDENT ACTIVITY
FUNDS

The Superintendent or designee shall ensure that student activity accounts are maintained to manage all class funds, organization funds, and any other funds collected from students 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 organization or upon approval of the sponsor. The principal or designee shall 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 establish regulations governing 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 an organization ceases to function or exist, the unexpended funds of the organization shall be credited to the appropriate administrative activity account.

GIFTS AND SOLICITATIONS

FJ
(LOCAL)

GENERAL GUIDELINES All school sponsors and parent organizations associated with activities for students shall submit all fund-raising plans to the Superintendent or designee for the next school year. Plans shall be subject to the following criteria:

1. Each organization, including parent-support groups, shall be limited to one fund-raising activity per year that involves door-to-door sales to homes and businesses.
2. In addition to the off-campus sale, an organization may conduct other fund-raising activities that provide a service to the community (e.g., work day, car wash, program sales at football games, bake sales, tickets to on-campus activities, meals, and similar activities).
3. Any organization originating a project has priority over that project each year unless the organization relinquishes that project.
4. School sponsors and directors shall submit plans to the Superintendent or designee no later than May 30.
5. Parent-support groups shall submit plans to the Superintendent or designee no later than September 30.
6. New organizations shall submit a plan at the beginning of the new school year or within 30 days of the formation of the organization.
7. The Board shall approve the final fund-raising calendar.

ADDITIONAL
ACTIVITIES

The campus principal may approve exceptions to the above guidelines for the junior class to raise money for the prom if the junior class has multiple fund-raising obligations. The campus principal may, in extraordinary conditions only, approve other fund-raisers on a case-by-case basis.

SECONDARY
SCHOOLS

On each campus, the principal shall chair a three-member committee to screen all fund-raising activities prior to submission to the Superintendent or designee. Factors to be considered include the date and duration of the project, the anticipated profits, and how the money is to be spent.

The committee must be satisfied that the funds being raised are for a worthwhile cause. Fund-raising should not be an end in itself.

DIRECT SALES

In addition to the criteria listed above, the committee shall also consider the following before approval of direct sales:

1. Quality of the item
2. Cost of the item

GIFTS AND SOLICITATIONS

FJ
(LOCAL)

3. Usefulness of the item
4. Location of the sale (on or off campus)

After an item has been approved for sale, changes may be made only by the Superintendent or designee following the submission of a formal request. The committee shall attempt to limit off-campus sales as much as possible and shall approve only useful quality items that are deemed to be reasonably priced.

ELEMENTARY
SCHOOLS

Elementary schools may participate in one schoolwide fund-raising activity per year. Elementary school students are prohibited from participation in fund-raising activities in which students would be selling items door-to-door or soliciting contributions.

Schools and school-related organizations such as the PT Boosters may conduct fund-raising activities if students are not involved in selling door-to-door or soliciting.

SCHOOL-SPONSORED
GROUPS

Fund-raising activities by student groups and/or for school-sponsored projects shall be allowed, with prior administration approval and under the supervision of the project sponsor, for all students.

All fund-raising projects shall be subject to the approval of the Superintendent or designee.

Student participation in approved fund-raising activities shall not interfere with the regular instructional program. [See EC] Funds raised shall be received, deposited, and disbursed in accordance with CFD(LOCAL).

FOR OUTSIDE
ORGANIZATIONS

Students representing their school may participate in charitable institution and community drives. Such participation, which shall be on a strictly voluntary basis and shall not disrupt the regular school day, shall be open to all students.

BY OUTSIDE
ORGANIZATIONS

No outside organizations, commercial enterprises, or individuals may solicit contributions from students within the school. Charitable organizations shall be allowed to place collection boxes in the school buildings, provided no pressure to contribute is exerted on the students at any time.

LOSS OF CLASS TIME

The collection of monies that takes the time of the students or teachers during school hours is strictly forbidden unless the monies collected represent payment for school lunches, monies that shall benefit the school or students, or other authorized fees. [See FP]

FUNDRAISER REQUEST

Organization/Group: _____ Date: _____

Sponsor(s) in charge of project: _____

Description of project: _____

Dates project to be held: _____

Expected Profit: _____

Are the items taxable? Y / N

Requesting Sponsor: _____ Date: _____

Approved By: _____ Date: _____

FUNDRAISER FINANCIAL RECAP

Sales – Deposited Receipts: \$ _____

Sales – Money still due from students/customers: \$ _____

i. Total Sales: \$ _____

Cost of Merchandise: \$ _____

Incidental Costs: \$ _____

ii. Total Expenses: \$ _____

NET PROFIT/<LOSS> (1 minus 2): \$ _____

Unsold Goods/Bad Debts Recap

	Qty.	Value
A. Goods given as incentives	_____	_____
B. Spoilage/Breakage	_____	_____
C. Goods not returned by students	_____	_____
D. Ending Inventory	_____	_____

Sponsor: _____ Date: _____

Principal: _____ Date: _____

LULING ISD

ACKNOWLEDGEMENT OF RESPONSIBILITIES

FACULTY SPONSORS OF STUDENT GROUPS

The purpose for the raising and expending of funds by student groups is for the direct benefit of the students. Fund raising activities will contribute to the educational experience of the students and will not conflict with the instructional program. Money raised by student groups and organizations will be held by the school as trustee. 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 Fund Accounting Procedures Manual" and that I am responsible for complying with it. In particular, I acknowledge that:

1. All fund raising activities will be approved, in advance, by the Principal and the Chief Financial Officer (CFO) using the Fund Raising Application.
2. I am responsible both for safeguarding and accounting for funds received from or on behalf of students.
3. Student activity money will be turned in to the office daily in the same form which it was received.
4. At the completion of all fund raisers, the "Fund Raising Recap" will be completed and submitted to the Principal for approval and a copy given to the CFO.
5. All purchases made on behalf of the student organization will be made by check and approved in advance by the Principal using the "Activity Fund Check Request".
6. I will maintain a positive balance in my organization's account.

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

Sponsor Signature

Date

Student Club Organization

Campus

LULING INDEPENDENT SCHOOL DISTRICT

ACTIVITY ADJUSTMENT REQUEST

Date requested _____

Adjustment amount: \$ _____

TO: Account number _____

Activity _____

AUTHORIZED SIGNATURE _____

FROM: Account number _____

Activity _____

AUTHORIZED SIGNATURE _____

Purpose of adjustment: _____

Requested by: _____

Approved by: _____

Date: _____

Luling Independent School District
ACTIVITY FUND CHECK REQUEST FORM

DATE REQUESTED: _____ TOTAL CHECK AMOUNT: _____

PAYABLE TO: _____

PURPOSE OF PAYMENT REQUEST: (Indicate dates and attach receipts, documents as applicable)

ACTIVITY ACCOUNT DESCRIPTION AND NUMBER:-----

DISBURSEMENT INSTRUCTIONS:

-----MAIL TO PAYEE REQUESTED BY:-----
-----RETURN TO REQUESTOR
-----HOLD IN OFFICE SPONSOR APPROVAL _____
DATE

PAYMENT AUTHORIZATION:-----
(Campus Principial) DATE

ACTIVITY FUND CLUB MINUTES

Organization/Club _____

Date _____

1. Call to order by: _____ (who)
_____ (time/place)

2. Reading of minutes by: _____

Corrections/Additions: _____

3. Reports: Officers: _____

Treasurer: _____

Special: _____

4. Old Business: (Projects in process, long-range plans)

5. New Business: (New ideas, committees, or projects)

6. Announcements: (Reminders, messages from the principal, faculty, member)

7. Adjournment (By vote or time limit)
By: _____ time: _____

Respectfully submitted,

Secretary _____

Sponsor _____

ACTIVITY FUND CLUB TREASURER'S REPORT

Club Name: _____

For month (s) of: _____

Beginning total in account: \$ _____

Deposits:

Source: _____ Amount \$ _____

Source: _____ Amount \$ _____

Source: _____ Amount \$ _____

Source: _____ Amount \$ _____

Total Deposits \$ _____

Expenses:

Purpose: _____ Amount \$ _____

Purpose: _____ Amount \$ _____

Purpose: _____ Amount \$ _____

Purpose: _____ Amount \$ _____

Total Expense \$ _____

Ending balance in account \$ _____

Date: _____

Treasurer: _____

Sponsor: _____

ACTIVITY DEPOSIT SLIP

DATE: _____

NAME OF CLUB _____ ACTIVITY #: _____

DESCRIPTION OF DEPOSIT _____

SIGNATURE OF SPONSOR _____

CURRENCY:

ONES: _____ X \$1 = _____

FIVES: _____ X \$5 = _____

TENS: _____ X \$10 = _____

TWENTIES: _____ X \$20 = _____

FIFTIES: _____ X \$50 = _____

HUNDREDS: _____ X \$100 = _____

TOTAL OF CURRENCY: _____

COINS:

PENNIES: _____ X \$.01 = _____

NICKELS: _____ X \$.05 = _____

DIMES: _____ X \$.10 = _____

QUARTERS: _____ X \$.25 = _____

DOLLARS: _____ X \$1.00 = _____

TOTAL OF COINS: _____

CHECKS:

OF CHECKS: _____ TOTAL AMOUNT OF CHECKS: _____

GRAND TOTAL OF DEPOSIT:

Office Use Only:

Signature of Bookkeeper: _____ Date: _____

Receipt #: _____

Entered in system