



MOUNT PLEASANT

INDEPENDENT SCHOOL DISTRICT

STUDENT/CAMPUS ACTIVITY FUND PROCEDURES MANUAL

Revised
6/2025

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DISTRICT ACTIVITY FUND GUIDELINES
BOARD POLICIES CFD & FJ
REVISED 6/25

Activity guidelines are established in order to:

1. Comply with federal & state law.
2. Establish a standard set of guidelines for all persons dealing with activity funds on behalf of the District.

SECTION 1 GENERAL INFORMATION

1.1 PURPOSE OF ACTIVITY FUNDS

The activity fund is designed to account for funds held by a school in a trustee capacity or as an agent for students, club organizations of the campus, teachers and the general administration of the school. These funds are used to promote the general welfare of each school and the educational development and morale of all students.

1.2 DEFINITION

There are two kinds of activity funds: **Student Activity Funds (SAF)** are related to a specific club or class, and all decision-making for these funds rest with the student group. Student activity funds are NOT subject to state and federal purchasing and bid laws. SAF funds can be spent on most anything the student group decides to spend funds on if the expenditure is legal and the vendor and purchase has been authorized. Student activity funds will be accounted for in fund 865. **Campus Activity Funds (CAF)** are generated by the campus as a whole (including departments), and must be spent in such a manner to benefit the campus. These funds shall not be used for “gifts” to students and/or staff. Campus activity funds ARE subject to state and federal purchasing and bid laws. Campus activity funds will be accounted for in fund 461.

Campuses may establish a faculty account (such as Hospitality or Flower) with voluntary donations from staff. These funds are not district funds and may be used in any manner. Purchases with these funds are subject to sales taxes as they represent personal purchases and not district purchases. Purchases typically include flowers for ill staff members. These funds shall be deposited and expended from an Agency Fund (Fund __865__).

Assets of outside groups, such as the PTO or booster clubs, are not activity funds and cannot by law be the accounting responsibility of the District. Activity fund sponsors and students should not collect and

deposit outside group funds into MPISD accounts. Outside groups must obtain their own taxpayer identification number and can do so at <https://www.irs.gov/individuals/international-taxpayers/taxpayer-identification-numbers-tin>.

Mt. Pleasant ISD utilizes a centralized accounting system in which funds are controlled and disbursed through the District's Business Department.

1.3 HB 3646

HB 3646, 81st Regular Legislative session, requires school districts to adopt a policy governing the expenditure of local funds from vending machines, rentals, gate receipts, or other local sources of revenue over which the district has direct control. The policy must require discretionary expenditures of local funds to be related to the district's education purpose and provide a commensurate benefit to the district or its students and meet the standards of Section 52, Article III, of the Texas Constitution regarding expenditure of public funds. The Mt. Pleasant ISD School Board of Trustees adopted policy CFD Local in response to this legislative change.

HB 3646 Campus Activity Fund (461) Spending Guidelines

- **STAFF DEVELOPMENT AND DISTRICT MEETINGS**
 - Light refreshments may be integrated as part of a staff development or district meeting (including a meeting involving the community), so long as they are provided during the meeting and are made available or served in order to more efficiently conduct the meeting.
 - For instance, refreshments may be served at an extended meeting if the refreshments are light and presented for consumption during the meeting. An example of light refreshments would include coffee, water, soda, fruit juice, cookies, popcorn, snack mix, donuts, cinnamon rolls, kolaches, snack pastries and/or snack breads. The following are not light refreshments: regular or finger sandwiches, pizza, or breakfast buffet.
 - Meals may be integrated as part of a staff development training or district meeting (including a meeting involving the community), so long as the meal is provided during the training or meeting and is made available or served in order to more efficiently conduct the meeting.
 - For example, a boxed lunch may be served during an in-service training if the price-per-participant for the meal meets district guidelines (see below), and the meal is part of a working lunch that allows participants to remain at the training, rather than being allowed to leave for a lunch

break. The agenda for the meeting should indicate the time of the meeting and a notation of the “working lunch” or “working breakfast.” The agenda will need to be maintained with the purchase order for the meal and retained in accordance with our record retention policy.

- The District has established a guideline for the cost of a meeting meal to be a maximum price of \$18.00 per participant, exclusive of tax and gratuity (if applicable). Some examples of expenditures of campus activity funds that are permissible under HB 3646:
 - New staff in-service breakfast;
 - Student Teacher Orientation Welcome Breakfast;
 - Light refreshments during an employee service recognition;
 - Light refreshments during a school-wide meeting celebrating a milestone (25th anniversary or a new school dedication);
 - Light refreshments during after school staff meetings;
 - Light refreshments during student/parent events such as Donuts for Dads and Muffins for Moms;
 - Light refreshments during PTO meetings;
 - Light refreshments during CIP meetings;
 - Lunch for teachers on STAAR testing days; and
- GIFTS/TOKENS OF APPRECIATION FOR EMPLOYEES OR COMMUNITY MEMBERS
 - Gifts to employees not associated with an employment obligation or expectation are not permissible under the spending provisions of HB 3646.
 - Examples of expenditures of campus activity funds that are permissible under the HB 3646 spending authority (\$25 or less):
 - One Teacher/Staff spirit or faculty shirt per school year (\$25 or less) if teachers/staff are required to wear these items during certain activities (Meet the Teacher, Curriculum Night, or Friday Spirit Days);
 - Employee lanyards for ID badges because all employees are required to wear ID badges during work;
 - Teacher/Staff items for the classroom such as paperclip holders, tote bags, end of day note holders or clipboards; and
 - De Minimis (defined by IRS as value of \$25 or less) tokens of service recognition or special awards, such as service pins, recognition plaques, clocks and small retirement corsages.
 - Examples of expenditures of campus activity funds that are not permissible under the HB 3646 spending authority:
 - Door prizes at staff development that are funded by public funds (i.e., gift card to Starbucks);

- Gift cards; and
 - Staff cards for birthdays, loss of loved ones, hospital/funeral flowers, if purchased from public funds (HOWEVER, these items may be purchased from a hospitality account whose funds are generated solely from donations from staff because these funds are considered “agency funds” and not campus activity funds).
- **GIFTS TO STUDENTS**
 - Gifts to students when associated with an educational purpose or need are permissible under the spending provisions of HB 3646. (Keep in mind that gifts and prizes for students should generally be something for which all students have the opportunity to qualify. For instance, a drawing for students qualifying for perfect attendance.)
 - Examples of expenditures of campus activity funds that are permissible under the HB 3646 spending authority:
 - Student incentive items for PBIS/STAAR;
 - Building modifications (library/kindergarten reading lofts);
 - Door prizes for students in activities to encourage student attendance;
 - Student incentives for recognition of achievement;
 - School Supplies Fund for economically disadvantaged and at-risk students.
 - **SOURCES OF OUTSIDE INCOME: CAMPUS ACTIVITY (461) OR AGENCY FUNDS (865)**
 - Livestock show proceeds- Agency
 - Grocery and retail store rebate programs back to schools-Campus Activity
 - Student portrait commissions-Campus Activity
 - Vending machine proceeds– Campus Activity
 - No vending machine proceeds may be deposited in an Agency account
 - “Fee” paid by staff to wear jeans an extra day – Campus Activity
 - Student Group fundraiser income (i.e., Student Council) - Agency.
 - School-wide fundraiser income (School sponsored) – Campus Activity
 - Corporate grants- i.e., Exxon Mobile; Wal-Mart- Campus Activity

1.4 ROLES AND RESPONSIBILITIES

Club Sponsor

- Attends training and reads to Student Activity Fund Manual

- Maintains records
- Submits funds collected to campus/department secretary on a daily basis
- Submits Fundraiser Request Forms as required
- Reviews and reconciles the activity account to finance reports
- Signs a Responsibility Affidavit

Campus/Department Secretary

- Monitors approved fundraising activities and submission of funds
- Receives, counts, and deposits all funds in the presence of the sponsor
- Assists sponsors (running financial reports, etc.)
- Informs Principal of problems and concerns

Campus Principal/Department Head (Ultimate responsibility for Activity Funds)

- Approval of all campus and student activity fund fundraisers
- Safekeeping of money on campus
- Proper accounting and administration of all activity funds
- Approval of disbursements in accordance with the manual

1.5 CARRYOVER OF FUNDS

In accordance with MPISD Board Policy CFD Local, 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 remain with the District and be credited to the appropriate campus activity account. Accounts remaining from a graduated senior class fund will be transferred to the scholarship account.

1.6 AUDIT OF ACTIVITY FUNDS

The District's Business Office may audit activity funds periodically. The purpose of these audits is to determine if the policies and procedures established for activity funds are followed correctly and in a businesslike manner, and to determine that the transactions and balances as reported on the annual reports are an accurate summary of activity fund receipts and disbursements. The Chief Financial Officer will discuss the results with the campus principal if a problem is detected.

The principal may request a special audit if a situation or event warrants it.

In conjunction with the District's annual audit, the external auditors will randomly select activity funds for review.

1.7 PROGRAMS EXCLUDED FROM FUNDRAISING

Head Start/Early Head Start programs are excluded from fundraising activities. Fundraising activities using resources from the Head Start/Early Head Start program are unallowable.

SECTION 2 BASIC RECORDS

2.1 RETENTION OF RECORDS

All records should be kept current and in good order according to the retentions schedule set by the Texas State Library & Archives Commission located at <https://www.tsl.texas.gov/slr/recordspubs/localretention.html>.

2.2 ACTIVITY FUND CASH RECEIPTS

Cash receipts are the means of accurately recording cash received and provides support for each bank deposit. Only pre-numbered cash receipt books provided by the campus are to be used. Receipt books may be requested through the PowerSchool Warehouse module. Sponsors should contact their campus secretary to request receipt books.

2.3 PURCHASE ORDER

The approved purchase order form is the authority for the issuance of an activity fund check, which will be disbursed through the Accounts Payable Office. Sponsors should contact their campus secretary for information on securing a purchase order. Sponsors should also refer to the MPISD Purchasing Procedures Manual.

2.4 BANK DEPOSIT SLIPS

Deposit slips, once validated by the bank, serve as a record for the specific date that receipts were credited to the bank account. The activity fund account & source of funds shall be noted on the yellow copy of the validated deposit slip and forwarded to the Business Office Receptionist for posting to the account.

2.5 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. A bank statement will be received and reconciled for all accounts by the District Chief Financial Officer.

2.6 GENERAL LEDGER - COMPUTER PRINTOUTS

The general ledger for activity funds is maintained on the District's central computer system. The general ledger summarizes all transactions of the activity fund during the month. These reports are available to the campus through the PowerSchool software system.

SECTION 3 ISSUING RECEIPTS

3.1 GENERAL RECEIPTING PROCEDURES

- A. All cash and check collections must be recorded with a pre-numbered receipt (in triplicate) by the person receiving the money:
 - 1. White copy-to person submitting the money.
 - 2. Yellow copy-attached to deposit slip.
 - 3. Green copy-retained in receipt book.
- B. The receipt must be completed in its entirety, including:
 - 1. Date, activity fund, amount & method of payment (cash, check #)
 - 2. The individual or firm submitting the money. A receipt may not be issued to more than one person.
 - 3. An explanation of the purpose for which the money was received.
 - 4. The signature of the person receiving the money. The signature must be manual.
- C. An actual cash count should be made by the person signing the receipt in the presence of the person turning in the money.
- D. Post dated checks cannot be accepted from any source.
- E. Under no circumstances shall a cash receipt be altered. If an error occurs, VOID the original receipt and all duplicates and issue a new receipt. Voided receipts must be kept intact in numerical sequence in the receipt book for audit purposes.
- F. Do not substitute personal checks for cash collections. Submit all money in the same form as collected.

- G. Collections should be submitted to the campus secretary daily. The campus secretary will count the funds in the presence of the sponsor and prepare a receipt for the sponsor and a deposit slip for the monies. If there is a discrepancy between the actual cash count and the total of the pre-numbered receipts, the secretary will recount the money. If a discrepancy remains, it is the responsibility of the sponsor to investigate and correct any errors. The campus secretary will deposit the monies.
- H. The yellow copies of the deposit slip and receipts shall be forwarded to the Business Office Receptionist for posting to the accounting records.

SECTION 4 DEPOSIT OF FUNDS

4.1 GENERAL OPERATING PROCEDURES

- A. Checks may be accepted only for the amount of the purchase.
- B. Deposits must be made daily whenever cash collections exceed \$100. If daily receipts are less than \$100, deposits must be made within the week even if the receipts for the week less than \$100. All the money must be stored in a safe. All money must be deposited prior to holidays and weekends.
- C. All checks held for deposit shall be endorsed "For Deposit Only" with the deposit stamp provided by the Business Office.

All checks must be endorsed at the time they are receipted or accepted.
- D. If the bank issues a memo showing the deposit was over or short of what is listed in the deposit slip, every effort should be made to determine which receipt was over or short. If a material overage or shortage is not identifiable, a memo signed by both the sponsor and principal describing the amount and possible explanation for the overage/shortage shall be sent to the Chief Financial Officer.
- E. Re-deposits (of returned checks) must be deposited separate from other funds collected. Re-deposits will be handled through the Accounts Payable Office. Bank insufficient funds charges, if applicable, will be deducted from the activity account.

4.2 PROCEDURES FOR PREPARATION OF BANK DEPOSITS

- A. A bank deposit slip shall be prepared in triplicate and shall include the following:
 - 1. The date and amount of the deposit. Separate all currency and coins by denomination and carefully count and record it in the appropriate section of the deposit form.
 - 2. A listing of each check in the deposit (or a tape)
 - 3. The yellow cash receipt(s) stapled to the yellow copy of the deposit slip. Make certain the tally of the pre-numbered receipts matches the total on the deposit slip.
 - 4. Account code
 - 5. Activity and date
- B. The original copy of the deposit slip is retained by the bank and returned with the monthly bank statement. The yellow and pink copies are validated by the bank and returned at the time of the deposit. The yellow copy is returned to the Business Office Receptionist for posting to the accounting records. The campus retains the pink copy.
- C. For procedures on handling returned checks, redeposits and uncollected checks, see Section 5 of this manual.

4.3 CASHING OF CHECKS

The practice of cashing personal and/or payroll checks from undeposited cash is prohibited.

SECTION 5 RETURNED CHECKS AND REDEPOSITS

5.1 RETURNED CHECKS/REDEPOSITS/UNCOLLECTED CHECKS

Occasionally, a check, which had been previously deposited, is returned by the bank for a variety of reasons. A check may be returned for improper signature, insufficient funds, or account closed. When a check is returned, the bank automatically charges the school's checking account for the amount of the check and possibly an additional bank charge. When a check is returned by the bank, the following procedures shall be followed:

- A. The amount of the returned check plus the bank fee, if applicable, will be deducted from the activity account.

- B. The returned check will be re-deposited only once. If the check clears, the amount of the check will be added back to the activity fund.
- C. If the check is returned a second time, the Superintendent's Secretary will send a letter to the payer requesting redemption of the check for cash, money order, or cashier's check plus a \$30.00 service fee. Redemption should be made to the Accounts Payable Coordinator in the Business Office. If the payer fails to respond within two weeks, the returned check shall be turned over to the appropriate attorney.
- D. If collection is successful, the amount of the check will be added back to the activity account. The service fee will be deposited to the general operating account to offset processing costs.
- E. No checks shall be accepted from a party who has not redeemed a previously returned check.
- F. To minimize returned checks, all checks accepted must have the proper identification of the payee, such as name, address, driver's license number, and phone number.
- G. The Accounts Payable Coordinator should maintain a record of all returned checks and the disposition of each.

SECTION 6 PURCHASING POLICIES AND PROCEDURES

6.1 PURCHASES FROM ACTIVITY FUNDS

- A. The school principal is fully responsible for all purchases and commitments requiring the present or future disbursement of activity fund monies. Sponsors must have an approved purchase order before making any purchase in the name of the school or student organization. See the MPISD Purchasing Policies and Procedures manual for instructions for acquiring a purchase order.
- B. No purchases shall be made unless sufficient funds will be available in the proper activity fund account without prior approval from the CFO.
- C. School personnel making any purchase in the name of the school without an approved MPISD purchase order will be personally responsible for the purchase. Use of purchase orders is mandatory. See Board policy CH (Local).

- D. Certain expenditures are PROHIBITED from **campus activity funds (CAF)**. These include, but are not limited to, gifts (TEC 45.105), donations, abuse of staff appreciation meals, parties, food & decorations, and any expense that appears to benefit private individuals or entities in ways so out of proportion to the overall public benefit that they amount to a virtual donation. Budgeted funds shall not be used to generate activity funds, nor shall staff (administrative or support) earn wages while generating activity funds. Giving of staff time to generate activity funds shall be voluntary.

CAF Appropriate Expenditures	CAF Prohibited Expenditures
School assemblies, student body social functions, and field trips.	Reimbursement for luncheons or dinners while attending civic organization's meetings.
Organization or institutional memberships . However, if an individual membership is only available or is necessary for students to participate in certain activities, then the expenditure is acceptable if a notation is made to document the necessity.	Purchase of any GIFT for any person or organization ; this includes gift certificates, retirement gifts, flowers, holiday gifts, and food gifts. Gifts of public funds are prohibited under Article III, Section 52 of the Texas Constitution.
Awards such as plaques, caps, certificates, in recognition of students, staff, or volunteers for services to the school.	Extravagant or high-priced individual awards such as watches or other jewelry.
Incentives for student involvement.	Payment of an individual's personal bills.
Training for staff.	Donations to individuals, organizations, or scholarship funds.
Scholastic magazines and books.	Loans to employees, parents, or students for any reason.
Supplemental classroom instructional needs and general office supplies.	Parties for staff, including food, decorations, and favors; simple receptions are fine. See HB 3646 section for more details.
Improvement of campus and site facilities such as plants, bulletin boards, signs, and flags.	Alcoholic beverages, tobacco products, controlled substances, firearms, and other weapons.
Expenses and purchases related to sales of items or fundraising activities.	Payment of expenses of spouses or other non-employees.
Supplementing of student organizations' activities.	Payment of professional organization liability insurance on any individual.
After-hour Security.	Appreciation and fundraising dinner tickets.
Tickets for school-related functions when the Principal requires attendance.	Extra compensation or bonuses to employees, whether it be in the form of cash or gifts.

Approved travel costs for employees, subject to travel limitations.	Abuse of number of appreciation meals furnished to staff.
Refreshments and snacks for teacher in-service and staff meetings. Appropriate items might include pastries, fruit, cookies, & drinks.	Appreciation meals furnished to employees, which exceed the reasonable limitations based on dinner meal reimbursements during overnight travel.
On site business meals for staff. For reasonable cost comparisons, the per diem amounts are: breakfast - \$9, lunch - \$11, dinner - \$18. Appropriate documentation indicating who was at the meeting and what was discussed is required for the IRS.	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. The Texas Tort Claims Act prohibits use of funds in this manner.
Retirement reception costs such as refreshments, plates, napkins, utensils for a retiring member of the school's staff.	Meals for day travel. IRS considers this income that must be reported on the annual Form W-2.
Refreshments and snacks for meetings where the school serves as host for related activities for students, staff, and patrons.	Transfers of funds to the hospitality/faculty accounts (unless the transfer is to correct a prior error).
Required school apparel for staff.	Any expense which appears to benefit private individuals or entities in ways so out of proportion to the overall public benefit that they amount to a virtual donation.
Award presentations for students, volunteers, or district employees.	Any other expenditure prohibited by federal or state law, TEA or Board policy, or MPISD regulation.

- E. Gift cards are an UNALLOWABLE purchase when the gift card is being purchased for adults. Gift cards may be purchased for students subject to the limitations in item F.
- F. Purchases of items from student activity funds to be given as awards and incentives must be accompanied by a document containing the signatures of the recipients and detailed description of the items including gift card identification numbers (students only), if applicable. The document will be retained with the original purchase order and invoice in the Accounts Payable office.
- G. Consultants are non-employees who are contracted to perform a personal or professional service such as DJ services, repairs, etc. An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement. The Superintendent and the Board of Trustees shall approve contracts that exceed \$25,000.

Please obtain the following documents from the consultant:

- Consultant Service Contract
- W-9
- Conflict of Interest Questionnaire
- Felony Conviction Notice
- If the consultant will work directly with students, a Criminal History Check and SBE certification fingerprinting document will have to be acquired from the Human Resources Office.

Documentation of insurance, if required, such as general liability, workers compensation, and auto liability, shall be submitted to the Purchasing Coordinator and Benefits/Risk Coordinator with the purchase order. The Certificate of Insurance shall name "Mt. Pleasant ISD" as additional insured.

6.2 COMPETITIVE BIDDING REQUIREMENTS (CAF FUNDS 461)

The Texas Education Code (TEC) addresses the requirement to competitively procure purchases that exceed \$50,000(\$100,000 after September 1, 2025), in the aggregate, over a 12-month period. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced.

The district has implemented an administrative procedure to solicit quotes for purchases that exceed \$10,000. The written (faxed or emailed) quotes should be attached to the purchase requisition.

Anticipated purchases, which may exceed these limits, should be brought to the attention of the Purchasing Coordinator well in advance of the need for goods or services. The competitive procurement process may take approximately 2 to 3 months from specification development to School Board approval of the contract.

Also, refer to the MPISD Purchasing Policies and Procedures Manual for any purchase. Campus activity funds *are* subject to State & Federal procurement laws. Student activity funds *are exempt* from State & Federal procurement laws.

SECTION 7 DISBURSEMENTS

7.1 GENERAL POLICIES

- A. Income received from a specific group (student and faculty) should be expended for that group. The principal shall ensure that

expenditures from these accounts are for the intended purpose of the group and should not divert for other uses.

- B. No expenditure of funds shall be approved by the principal unless sufficient funds will be available in the appropriate activity account. Thus, no check shall be drawn on any account with a negative balance unless sufficient funds will be available in the appropriate account.
- C. NO EXPENDITURES SHOULD EVER BE MADE USING UNDEPOSITED CASH! For example: Paying security guards with cash collected at a dance.

7.2 REQUEST FOR CHECK

- A. An approved purchase order shall be the authority for the issuance of an activity fund check. It must be completed and accompanied by supporting documentation (see item C) prior to the issuance of a check.
- B. A completed purchase order form shall include:
 - 1. The vendor
 - 2. Date and amount
 - 3. Description of item(s) or service(s) to be purchased
 - 4. Activity account number to be charged
 - 5. Authorizations (Approvals of Principal and Superintendent's designee)
- C. The purchase order shall be attached to the supporting documentation and kept on file for audit purposes. Proper supporting documentation shall include:
 - 1. Vendors' original invoices signed by the sponsor. Periodic statements are not adequate supporting documentation.
 - 2. Other supporting documentation may include sales slips, letters, announcements and renewal notices when the vendor does not provide invoices. The sponsor must sign all supporting documentation.
- D. All invoices shall be checked to ascertain that sales tax has not been charged since purchases made by schools are tax exempt. Exemption certificates are available through the Purchasing Office. Sales tax is not reimbursable.
- E. Texas law requires that all invoices be paid to vendors within 30 days of receipt of the goods/services. If the district fails to pay promptly, the vendor can assess penalty & interest charges. If a staff member

neglects to submit an invoice on a timely basis, he/she may be held personally liable for the penalty & interest charges.

- F. The Accounts Payable Coordinator shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements. Contact the Accounts Payable Office at 903-434-8680 for a schedule of check releases.

7.3 ISSUANCE OF CHECKS

- A. All payments shall be made through the Accounts Payable Office.
- B. Payments must always be made to a specific person, company or organization. Checks shall NEVER be made payable to "cash."

7.4 PURCHASING CARDS (WAL MART, LOWES, HOME DEPOT)

- A. Purchases from Wal Mart, Lowes & Home Depot require the use of a store credit card.
 - 1. Input a purchasing requisition *with a detailed list of items needed* through the PowerSchool Purchasing module. Once approved, a purchase order will be issued.
 - 2. After the purchase order has been issued, check out a store card with the Accounts Payable Coordinator or campus secretary.
 - i. Home Depot cards are only available from the Accounts Payable Coordinator.
 - ii. Cards **cannot** be checked out overnight.
 - 3. Take the card and approved purchase order to the store to purchase requested items. To purchase at Lowes, an employee must be on an approved list. Each campus has individual(s) on the approved list at Lowes. Contact the Purchasing Coordinator at 903-434-8518 for a list of approved purchasers.
 - 4. Return the receipts, purchase order and store card to the campus secretary or Accounts Payable Coordinator.

7.5 ADVANCE PAYMENTS

- A. Advance payment may sometimes be requested for necessary expenses to be incurred by clubs or other student groups engaged in out-of-town travel.
- B. Travel advances are to be requested using an approved purchase order. Refer to the MPISD Travel Policies & Procedures for instructions for requesting travel advances.

- C. Upon completion of the activity, the sponsor shall return any unused funds to the Accounts Payable Coordinator for issuance of a receipt. All supporting documentation and the receipt for unused funds shall be attached to the original purchase order.
- D. The settlement of all advances shall be completed within 7 days after the completion of the activity for which the advance was made.

7.6 SUPPLEMENTAL PAYMENTS TO EMPLOYEES FOR SERVICES

The principal may occasionally compensate District employees for additional services performed. Such auxiliary services are those discharged by the employee in addition to his normal, specified duties and will usually be performed outside of regular work hours. Such payments must not be made directly to the employee. The correct procedures are as follows:

- A. All employees must clock using the appropriate transfer code in the KRONOS timekeeping system. Contact the Payroll Coordinator at 903-434-8791 for transfer codes.
- B. Principal must approve the timecard in KRONOS.
- C. The sponsor or principal must inform the Payroll Coordinator of the account number to charge.
- D. Payment will be made to the employee through payroll.

7.7 CHANGE FUNDS

Change funds may be set up for special events or activities as follows:

- 1) Upon request from the sponsor, the campus secretary will complete a requisition in PowerSchool indicating the amount of change needed and the denominations. The request should include a description of the event for which the change is needed, the date and the duration. Code the check to the petty cash account (11050000).
- 2) The Accounts Payable Coordinator will prepare a check to the Sponsor. Sponsor takes it to the bank to get the change.
- 3) The exact amount of the change fund must be returned to the campus secretary immediately following the event or at the beginning of the next workday. The campus secretary will write a receipt to the sponsor when the change is returned.

- 4) The funds will be re-deposited into the petty cash account. The yellow copy of the deposit slip will be forwarded to the Business Office Receptionist for posting to the general ledger. A copy of the deposit slip will also be sent to the Accounts Payable Coordinator to close out the purchase order.

SECTION 8 FIXED ASSETS

8.1 DEFINITION

Fixed assets are purchased or donated items that are tangible in nature, have a life longer than one year, and have a unit value of \$10,000.00 or more. The District also considers assets costing less than \$10,000 that are particularly susceptible to theft, such as TV's, VCR's, computers, and other electronic equipment to be inventoriable assets.

8.2 PURCHASE FROM ACTIVITY FUNDS

Refer to the MPISD Purchasing and Fixed Assets Manuals. All purchases of fixed assets must be assigned a barcode and added to the District's fixed asset inventory. Contact the Receptionist/Accounting Clerk at 903-434-8680 for barcode(s) and a Fixed Asset Acquisition worksheet.

8.3 DONATIONS

Donations of gifts of cash or cash equivalents (gift cards), equipment, or materials to campuses or the district shall become the property of the district. District employees are prohibited by law from intentionally or knowingly offering, conferring, agreeing to confer on another, soliciting, accepting, or agreeing to accept a personal gift or benefit.

Cash donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures. Gift card donations shall be maintained in a safe until utilized and a copy should be forwarded to the Accounts Payable Coordinator. Once utilized, an itemized copy of the purchase receipt shall be maintained in the Accounts Payable office with the gift card copy. Gift cards donated to the district by outside sources for an individual employee are prohibited.

SECTION 9 STATE, LOCAL SALES AND FEDERAL EXCISE TAXES

9.1 TAXABLE STATUS OF PURCHASES

Ruling No. 95-0 from the State Comptroller, effective October 1, 1969 states: "The sale, lease or rental of tangible property directly to or for storage, use or other consumption of tangible personal property directly by an education organization, which property is necessary to its function as such, and paid for by the organization is exempted from the computation of (state and local sales) taxes."Provisions under Article 21-023 of the Federal Statutes provide tax exemption to the School District.
In accordance with these rulings:

A. Tax Free Purchases

All items purchased by a public school, school district or non-private school for the school's own use qualify for exemption from sales tax if the items purchased relate to the educational process. The school, school district or authorized agent should provide the seller with a Texas Sales and Use 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.

Purchases for their own use by individuals, even though connected with a school or school organization, are not exempt from the tax. Examples – cheerleaders purchasing their own uniforms, band members purchasing their own instruments and teachers purchasing instructional supplies.

B. School Sponsored Trips

Meals purchased by the school for athletic teams, bands, etc. on authorized school trips are exempt from the sales tax if the school contracts for meals. The school must pay for the meals and provide the eating establishment with a Texas Sales and Use Tax 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.

An exemption may also be claimed by the school from the State of Texas Hotel Occupancy Tax if the school contracts and pays for the accommodations and provides the hotel with a completed Texas Hotel Occupancy Tax Exemption Certificate.

Employees MAY NOT claim exemption from sales tax on individual purchases while on school business.

C. Exempt School Sales

Public schools need not collect sales tax on the following:

1. Fees and admission tickets, including football and drama tickets
2. Club memberships
3. Magazine subscriptions, if the subscription is for more than six months and utilizes second-class mail.
4. Copies of documents provided through an Open Records Act request. (Rule 3.341)

This list is not comprehensive. See more detailed information on beginning on page 29.

D. Exempt Food Sales

The sales tax is not collected on meals and food products, including candy and soft drinks, served in an elementary or secondary school during the regular school day by a school or student organization subject to agreement with school authorities.

This exemption from the sales tax applies to guests, employees, or teachers served in a school cafeteria or teacher's lounge during the regular school day.

The sale of food, including candy and soft drinks, is exempt from the sales tax when sold by an organization associated with a public elementary or secondary school (Future Farmers of America, Future Homemakers, etc.) if:

1. The sale is part of a fundraising drive sponsored by the organization; and
2. All net proceeds from the sale go to the organization for its exclusive use.

E. Taxable Sales (Below is a partial list. See page 30.)

1. Supplies and Publications

Public and school-related organizations must collect the sales tax on the following:

- a. School-purchased supplies sold directly to students including athletic equipment and physical education uniforms
- b. Fees for materials when the end product becomes a possession of the student
- c. School rings and pictures
- d. Uniforms, T-shirts, and any type of school spirit materials

- e. Items such as handicrafts, candles, and books
 - f. Stationery, note pads, etc. produced in the classroom or vocational class
 - g. Musical instruments, supplies or music
- F. **One-Day Tax-Free Sales**
 Each school (district-wide) and each class, club or student group, **provided they have elected officers and hold meetings**, within that school are allowed to have two, one-day tax-free sales during a calendar (January through December) year. Group meetings for classroom instruction or team sports are not categorized as bona-fide chapters and do not qualify for tax-free day sales. The tax-free days must occur on a single day (defined as a 24-hour period) or over a period of time as pre-sales with a single delivery date. 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 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.
- G. Rules for state sales and use tax can be found under the Texas Administrative Code, Title 34 Public Finance, Part 1 Comptroller of Public Accounts, Chapter 3 Tax Administration, and Subchapter O State Sales & Use Tax.
- H. **Toll Free Numbers**
 The State Comptroller's office maintains a toll-free tax information number for quick response to any state tax questions you may have. You can reach the Comptroller's Office from anywhere in Texas by dialing: 1-800-252-5555.
- I. Booster clubs, PTOs and other associated groups may not use the District's tax exemption certificate or employer identification number. By law, these groups must obtain their own tax exemption status and employer identification number.

9.2 **REMITTANCE OF SALES TAXES**

Each school shall collect sales tax on all taxable sales. They may do this in one of two ways: 1) total price of the item(s) sold may be adjusted to include sales tax, or 2) sales tax may be added to the purchase price of the item(s). The District will calculate applicable sales tax, generate a journal entry charging the appropriate amount to each activity fund,

complete the sales tax report, and remit the payment to the taxing authorities monthly.

SECTION 10 FUNDRAISING ACTIVITIES

10.1 DEFINITION OF FUNDRAISING ACTIVITIES

A fundraising activity may be defined as any activity involving participation of a student body or a school-recognized student group undertaken for the purpose of deriving funds for a school or a school-sponsored group. **All money raised becomes school funds when fundraising activities are in the name of the school and involve a student body or school-sponsored group. This includes Senior Class funds.** These funds should be used for the benefit of the school sponsored student group responsible for raising the money.

10.2 FUNDRAISING ACTIVITIES FOR A SCHOOL (FJ)

A. General

1. 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.
2. To request permission to conduct a fundraising activity, the club sponsor should complete a Fundraising Application. The Superintendent will screen all requests submitted.
3. At the elementary level, door-to-door fundraising by students in activities sponsored by the school or by a school related organization is prohibited.
4. The club sponsor or activity chairperson is responsible for keeping accurate records for all fundraising activities.
5. Fundraisers where donations are requested (ex. GoFundMe pages) are not allowable. Students/Staff should offer an item or service in return for funds.

B. Competing Food Sales

Texas Department of Agriculture (TDA) defines competitive foods and FMNV's as such according to the Texas Public School Nutrition Policy:

- **Competitive Foods:** Foods and beverages sold or made available to students that compete with the school's operation of the National School Lunch Program or School Breakfast Program. This definition includes, but is not limited to food and beverages sold or provided in vending machines, in school stores, in the classroom or as part of school fundraisers. School fundraisers include food sold by school administrators or staff (principals, coaches, teachers, etc.), student or student groups, parents or parent groups, or any other person, company, or organization.
- **FMNV:** Foods of Minimal Nutritional Value: Refers to the four categories of foods and beverages (soda water, water ices, chewing gum, and certain candies) that are restricted by the U.S. Department of Agriculture under the child nutrition programs. (Please contact Food Service Director for complete list of FMNV's.)

Competitive foods do **not** pertain to food items made available by the school food service department. This does not mean cupcakes, cookies, ice cream, etc. are allowable simply if provided by food service. All foods offered must meet the new regulations for portion size.

Various info on Texas Department of Agriculture can be found at: <http://squaremeals.com> Also contact the Food Service Director at 903-575-2142 for clarification on any food sales questions.

Clarifying Points:

1. Classroom birthday parties

TDA recognizes that celebrating student birthdays with a classroom party is a time-honored tradition that provides the opportunity for parental involvement in the education of their children, which is beneficial for students, parents and teachers. Foods otherwise restricted by the policy are permitted in classroom student birthday parties. It is recommended such parties be scheduled after the end of the lunch period for the class so that these celebrations will not replace a nutritious lunch. Federal regulations do not permit foods of minimal nutritional value to be served in the food service area during meal periods.

2. Competitive foods for elementary schools

The competitive foods policy section for elementary schools states that it does "not pertain to food items made available by the school food service department." This does not mean, however, that dessert-type items (cupcakes, cookies, ice cream, etc.) are allowable outside meal hours simply if provided by the food service department. The intent of the policy

is to encourage the consumption of nutritious food by students and to limit access to high fat, high-sugar items during the school day. Therefore, the only food that may be made available to elementary school students on campus during the school day, at times other than meal periods, is a nutritious classroom snack allowed by the policy. This does not apply to student birthday parties or any other exemption as established by the policy.

3. Pizza parties, etc.

The intent of the policy is to encourage the consumption of nutritious, well-balanced meals and to limit the availability of high-fat items during the school day. There has been confusion about pizza or other foods being served at school parties. With the exception of school birthday parties, schools may not allow alternative meals (pizza, BBQ, sandwiches, etc.) to be provided to students in competition with meals made available by the school food service department under the National School Lunch and School Breakfast Programs. However, such items may be provided if they are supplemented with additional food provided by food service to become a reimbursable meal. This allows the addition of fruits and vegetables for a complete nutritious meal as well as providing federal reimbursement funds to the school.

- C. Beverage sales can only be for the brand and type of beverages awarded through the District's exclusive beverage contractor.
- D. **Raffles are not allowable** fund-raisers for the school district or activity fund clubs (Policy FJ Legal). Attorney General opinion no. JM-1176 ruled that independent school districts are not qualified to hold charitable raffles. An unauthorized raffle is considered gambling under the Texas Penal Code-Class C Misdemeanor.

SECTION 11 **TRANSFER OF FUNDS BETWEEN ACTIVITY ACCOUNTS**

11.1 **GENERAL POLICIES**

- A. Transfer of funds between activity accounts are initiated by preparation of an email to the CFO disclosing both the amount of and the reason for the transfer.
- B. Transfers of funds between Student Activity Funds shall be approved by the members of the student clubs, the club sponsors and the

campus principal. When all required approvals have been obtained, the CFO may proceed with the necessary journal entries.

Exhibit A

Mount Pleasant ISD
225902

STUDENT FUNDRAISING

FJ
(LOCAL)

Administrative regulations shall address student fundraising plans, approval of fundraising activities, and any required reporting on fundraisers by campus administrators.

With at least one employee managing each project, students representing their school or the District may participate in approved fundraising to benefit the District or a nonschool, charitable organization. Participation shall be voluntary and shall be approved only when the fundraising activity relates to the District's educational mission.

Fundraising shall not be permitted during class time. [See EC]

Fundraising through sales of foods and beverages that could be consumed during the school day shall meet the requirements for competitive foods unless the District allows an exception from the competitive food requirement, as permitted by state and federal law. [See CO and FFA]

DATE ISSUED: 2/10/2017
UPDATE 107
FJ(LOCAL)-A

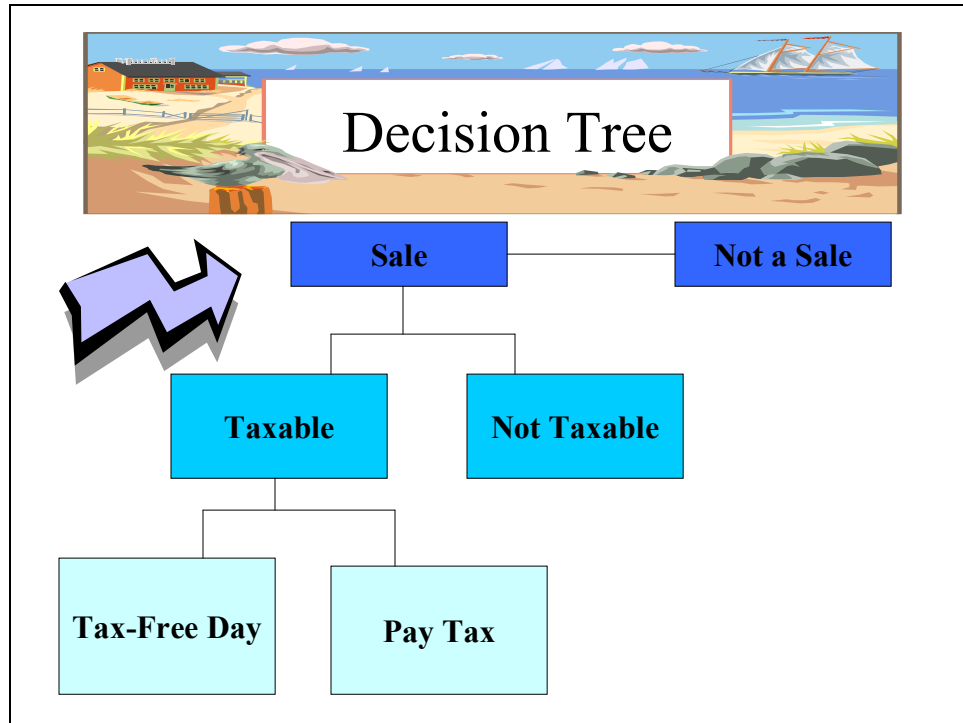
ADOPTED:

1 of 1

Exhibit B: Revenue Received

Sale vs. Not a Sale

Often times, there is confusion as to whether something is a sale or not. For all revenue received, we must decide if it is a sale, or if it is not a sale.



A sale is the transfer of title or possession of tangible personal property for consideration (usually money). A sale also includes the performance of a taxable service for consideration. All sales (whether taxable or not) are to be reported on line 1 of the Texas Sales and Use Tax Return.

In some fundraising activities, the school or school group is merely acting as a sales representative for a retailer, and tax must be collected. The tax would be remitted to the retailer, and the retailer would claim it as their sale and they would pay the tax to the Comptroller's office. The school would not report this type revenue as a sale. Examples are vending machine sales where the vendor services the machine, school pictures, and book sales. Only when the school or school group purchases the merchandise and then resells these items to their customers is the school the seller. The school should provide a resale certificate to the retailer.

Sale	Not a Sale
Admission – athletic, dances, dance performances, drama performances	Collection of money from students to pay a company for admission or service (i.e., Magic Theatre, Sea World, PSAT test)
Admission – summer camps, clinics, workshops, project graduation	Commissions received
Donated items that are sold	Donations of money to the school or school group or donations for a commemorative brick.
Fundraisers where we are the seller, not just the middle-people	Dues received for clubs
Parking Permits	Fees – musical instrument maintenance, lab, uniform cleaning, transcripts
Rentals of items	Fieldtrip collections
Rental of facilities	Fines received – textbooks, library books, parking, locker, uniforms, calculators, obligations
Sales of food	Fundraisers when the school group merely receives a commission (i.e., library book fairs, some author sales, recycling)
Sales of merchandise (to include items made by students)	Lost payments – books, handbooks, calculators, locks, ID cards
Sales of services	Marathon fundraisers – these are donations (i.e., lift-a-thon, jog-a-thon, jump rope for heart, basketball hoops)
School publication sales	NSF check redeposit
	Summer School, Saturday School, Community Education tuition and fees

Taxable Sales vs. Non-taxable Sales

Texas sales tax statutes impose tax on the sale, lease, or rental of tangible personal property and selected services. Tangible personal property includes personal property that can be seen, weighed, measured, felt, touched, or that is perceptible to the senses in any other manner. When an individual purchases a tangible item and it becomes the personal property of someone, it is taxable. It is irrelevant if the school logo is on the item or that a student in a school group for a school function will utilize the item.

School districts, schools, and school groups making sales of taxable items that do not have a specific exemption must collect and remit the tax. The items or activities on the following lists have been identified as being taxable or non-taxable by the Comptrollers' Office when sold or sponsored by a school, by an

organization within a school, PTOs, Booster Clubs, and employee associations. Whether taxable or not, all sales are reportable as sales on line 1 of the Texas Sales and Use Tax Return. The lists are not all-inclusive but may help you make determinations on other similar sales.

NON-TAXABLE SALES

Ad sales - in yearbooks, athletic programs, newspapers, posters
Admission – athletic, dances, dance performances, drama and musical performances
Admission – summer camps, clinics, workshops, project graduation
Admission – banquet fees
Admission - bids, prom, homecoming
Admission - tournament fees, academic competition fees
Cosmetology services (Products sold to customers are taxable)
Discount/Entertainment cards and books
Facility rentals for school groups
Food items sold during fundraisers (including annual plants and seeds that produce food for human consumption)
Labor - automotive, upholstery classes (parts are taxable)
Magazine subscriptions greater than six months
Parking permits (Rule 3.315)
Services - car wash, cleaning

TAXABLE SALES

Agenda books	Magazines – subscriptions less than six months
Agricultural sales	Magazines - when sold individually
Art - supplies and works of art	Musical supplies - recorders, reeds
Artistic - CDs, tapes, videos	Parts - career & technology classes (not to include products used in cosmetology)
Athletic - equipment and uniforms	Parts - upholstery
Auction items sold	PE - uniforms, supplies
Automotive - parts and supplies	Pennants
Band - equipment, supplies, patches, badges, uniform sales or rentals	Pictures - school, group (if school is the seller)
Book covers	Plants - holiday greenery and poinsettias
Books - workbooks, vocabulary, library, author (when we are the seller)	Rentals - equipment of any kind
Brochure items	Rentals - uniforms of any kind, towels
Calculators	Repairs to tangible personal property (i.e., computer repair, house remodeling)
Calendars	Rings and other school jewelry
Candles	Rummage, yard, and garage sales
Car - painting, pin striping	Safety supplies
Clothing - school, club, class, spirit	School publications - athletic programs, posters
Computer - supplies, mouse pads	School publications - brochures
Cosmetology products sold to customers	School publications - magazines (unless > six-month subscription)
Cups - glass, plastic, paper	School publications - newsletters, newspapers (generally are not sold though)
Decals	School publications - reading books
Directories - student, faculty	School publications - sheet music, hymnals
Drafting – supplies	School publications - yearbooks
Family and Consumer Science - supplies and sewing kits	School store - all items (except food)
Fees - copies, printing, laminating	Science - science kits, boards, supplies
Flowers - roses, carnations, arrangements	Spirit items
Greeting Cards	Stadium seats
Handicrafts	Stationery
Horticulture items	Supplies – any sold to students
Hygiene supplies	Uniforms - any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts
Identification cards – when they are sold to entire student body (not just the fine for a lost ID card)	Vending - pencils and other non-edible supplies when the school services the machine
Locks - sales and rentals	Woodworking crafts - entire sale to include parts and labor
Lumber	Yard signs
Merchandise, tangible personal property	

Tax-Free Days

Each school **district**, each **school**, and each **bona fide chapter 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. The exemption does not apply to items sold for more than \$5,000, unless the item is manufactured by the organization, or the item is donated to the organization and is not sold to the donor. There is no limit on the number of bona fide groups at a school or school district.

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 of the school and each group may have two, one-day, tax-free sales in a calendar year. Groups meeting for classroom instruction or team sports are not categorized as bona fide chapters and do not qualify for the tax-free day sales.

For example:

- ❖ The school district qualifies for a tax-free day.
- ❖ The school-wide (campus) fundraiser qualifies for a tax-free day.
- ❖ The Basketball Club qualifies, but the basketball team does not.
- ❖ The Cheerleader Club qualifies, but not the cheerleader team.
- ❖ The Debate Club qualifies, but debate teams and classes do not.
- ❖ The French Club qualifies, but the French classes do not.
- ❖ The Senior Class qualifies, but not one particular class that has seniors in it.

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 purposes 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.

The Accounts Payable Coordinator shall keep track of all tax-free days.

Other Information

Food Sales

The sales tax statute exempts the sales of food, including meals, soft drinks, and candy, by a group associated with a public or private elementary or secondary school when the sales are part of a fundraising drive sponsored by the organization, and all net proceeds from the sale go to the organization for its exclusive use. Student groups, PTOs and booster clubs are included in the provision. It does not matter if the sale is during the school day, the evening, or on a weekend; if it is a fundraiser, it is not taxable.

However, tax-exempt sales of food by a **school district** (i.e., food service) are limited to the regular school day. Catered food sales by the District's food service are taxable unless sold to the school district. All athletic event concession sales are taxable unless the sales are part of a fundraising event.

FORMS – ALL FORMS MAY BE OBTAINED FROM CAMPUS PRINCIPAL

FORM APPROV 104

MOUNT PLEASANT INDEPENDENT SCHOOL DISTRICT REQUEST FOR FUND RAISING PROJECTS

Date of Request: _____ School: _____

Department: _____ Teacher/s: _____

Number of students involved in the fund raising project? _____

Number of students to benefit from this fund raising activity? _____

Note: I. Prepare on Fund Raising Request Form

A. Submit to building Principal for approval, who in turn will submit all four copies to the office of the Superintendent for approval.

II. Following approval, a Purchase Order number will be assigned to the request. When approved request is received, fill out a requisition using the P.O. assigned and follow usual procedures for requisitions.

III. Principal/Division Head must sign all sales agreements with Company.

IV. Sales Tax must be collected on all profit making projects.

Fund Raising Company: _____

Address: _____

Type of Fund Raising Project: _____

Give Full Description: _____

Duration Date: From: _____ To: _____

Cost of Project: _____ Profit of Project (Plus Sales Tax): _____

Plans for use of Profit from Project: _____

Project monies are to be deposited to: _____

(Fund - Account)

Recommended for Approval
Building Principal/Division Head

Approved
Superintendent of Schools

CONFLICT OF INTEREST QUESTIONNAIRE

CONFLICT OF INTEREST QUESTIONNAIRE For vendor or other person doing business with local governmental entity		FORM CIQ		
This questionnaire is being filed in accordance with chapter 176 of the Local Government Code by a person doing business with the governmental entity. By law this questionnaire must be filed with the records administrator of the local government not later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed. See Section 176.006, Local Government Code. A person commits an offense if the person violates Section 176.006, Local Government Code. An offense under this section is a Class C misdemeanor.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; padding: 2px;">OFFICE USE ONLY</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">Date Received</td> </tr> </tbody> </table>		OFFICE USE ONLY	Date Received
OFFICE USE ONLY				
Date Received				
1 Name of person doing business with local governmental entity.				
2 ☐ Check this box if you are filing an update to a previously filed questionnaire. [The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than September 1 of the year for which an activity described in Section 176.006(a), Local Government Code, is pending and not later than the 7th business day after the date the originally filed questionnaire becomes incomplete or inaccurate.]				
3 Describe each affiliation or business relationship with an employee or contractor of the local governmental entity who makes recommendations to a local government officer of the local governmental entity with respect to expenditure of money.				
4 Describe each affiliation or business relationship with a person who is a local government officer and who appoints or employs a local government officer of the local governmental entity that is the subject of this questionnaire.				

4-00000-000000

Mt. Pleasant ISD
Club Sponsor Responsibility Affidavit

According to the Texas Education Agency's Financial Accountability System Resource Guide (FASRG), an *individual activity fund sponsor shall be responsible for managing their respective activity fund. This responsibility can include:*

- ✓ *Developing fund raising plans*
- ✓ *Monitoring the financial position of the activity fund*
- ✓ *Reviewing the activity fund financial statements*
- ✓ *Safekeeping activity fund money until it is deposited by the school district, and*
- ✓ *Other fiduciary responsibilities.*

As the sponsor for the _____ activity fund, I certify that I will comply with the school district's activity policies and procedures. Specifically, I agree that I will:

- ✓ Conduct an annual election of officers and submit the list to my campus principal
- ✓ Submit a fundraising plan
- ✓ Conduct authorized fund raisers to include submission of a Request for Fund Raising Projects
- ✓ Collect, receipt, and submit **all** funds to the Campus Secretary.
- ✓ Comply with all school district purchasing policies and procedures to include:
 - Submitting a requisition for all expenditures
 - Obtain approval from student activity club members for all club purchases/expenditures
 - Document receipt of goods/services and sign-off on all invoices
- ✓ Review, monitor and reconcile club account receipts and expenditures
- ✓ Retain all club account records, such as fundraising forms, receipt books, etc., and submit to the Campus Secretary/Bookkeeper at the end of the school year.
- ✓ Read and abide by the procedures contained in the MPISD Student/Campus Activity Fund Procedures Manual

Print Name

Signature

Club Account Name

Date