

GILMER ISD



ACTIVITY HANDBOOK

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SECTION 1: GETTING STARTED

1.1 Activity Groups – Forms and Functions

What type of activity group do you sponsor? What is the purpose of the group? This section will describe the two kinds of groups and how to conduct business for each group.

- **Student Group** – Students decide how to raise and spend the money.
- **Campus Group** – The sponsor and/or principal decide how to raise and spend the money.

This is an important distinction. If you are uncertain which type of group you sponsor, ask your principal or the Business Office.

1.1.1 Students Decide

If you sponsor a **Student Group**, the students must be involved in all **decisions** regarding how money is raised and how it is spent. You can guide them by making suggestions and offering advice, but **the students must have the final say**, subject to board policy and law. (When in doubt, ask the Business Office.)

A few examples of student groups are Book Club, Chess Club, FFA, FCCLA, Interact, and Student Council. Students typically form clubs to share a **common interest**, such as reading or chess. Students who are members of an organization, such as FFA and FCCLA, form a group for **common participation** in the organization. Some groups exist for a **common purpose**, such as Interact for community involvement or Student Council for student participation in school governance.

To qualify as a club or chapter and to be sure students are actively involved in all decisions and have the final say, the group must be **organized and student-led**.

- **Elected Officers** – The group must elect officers: president (presides at meetings), vice-president (presides in absence of president), secretary (records the minutes of meetings), and treasurer (assists sponsor in keeping track of the group's money). The group can elect other officers, as needed.
- **Bylaws** – The group must have bylaws. See Appendix B for a sample.
- **Meetings** – The group should meet regularly per its bylaws.

The money students collect for their group belongs to them. It is held in trust by the school but remains the property of the group's members. **You, as the sponsor, must be diligent to guard and account for the students' money.**

1.1.2 Sponsor(s) Decide

If you sponsor a **Campus Group**, you can **decide** how money will be raised and how it will be spent, **subject to approval** of your principal and the Business Office. You can involve the students, considering their suggestions and opinions, but **you will make the final decisions, subject to board policy and the law**. (When in doubt, ask the Business Office.)

Most, if not all, groups at the elementary and intermediate level are campus groups. A few examples of campus groups at the secondary level are Academic Banquet, Athletics groups, Culinary Arts, and Student Body. Campus groups are **typically formed to raise money for equipment, educational opportunities, or social experiences beyond or outside the scope of the regular budget**.

1.2 Group Sponsor – Duties Required

As a **Student Group sponsor**, you'll need to make sure the students elect officers and hold regular meetings. As a **Campus Group sponsor**, you'll need to know which types of purchases you want to make that will be outside the regular budget and will require activity funds to pay for them.

Sponsors of all activity groups will do these tasks:

- **Complete the Activity Sponsor Responsibility Affidavit** – Appendix A.
- **Keep accurate records** – Section 2.1 and 4.2.
- **Handle deposits** – Section 2.3.
- **Submit check requests** – Section 2.4.
- **Conduct fundraisers and/or collect dues** – Section 3 and Section 4.1.

1.3 Handbook – How to Use

First, read the handbook from cover to cover. **Then**, as you begin a new task—keeping records, deciding to conduct a fundraiser, receiving money and spending money—refer to the appropriate section and review the guidelines for that task. **After** you are familiar with the procedures, use the handbook to reference laws and audit requirements or to see what form to use when requesting a new activity.

Every school year, review this handbook to re-acquaint yourself with your responsibilities and requirements as a group sponsor.

1.4 Forms – When to Use

The forms you'll need are listed, as follows, with the purpose of each described. Forms are available **online in PDF and Excel formats**. Fill out and print Excel forms to total rows and columns, saving you time. **Don't alter Excel forms**.

Activity Sponsor Responsibility Affidavit

Each school year, review and sign this form if you will sponsor a group. Give the form to your principal, who will then forward it to the Business Office.

Approval to Sell Edibles for Consuming on School Grounds

If your group wants to sell ready-to-consume beverages and/or foods on school property between midnight and 30 minutes after the school day ends, you must complete this form in addition to Request Authorization to Conduct a Fundraiser.

Deposit Form – Fundraiser/Tournament

Complete and submit this form with your deposit of money received as a result of a fundraiser and money received from districts participating in a tournament.

Deposit Form – General

Complete and submit this form with your deposit of money for student entry fees, dues, etc., donations—money not related to a fundraiser or tournament.

Expense Authorization

Complete and submit this form with your Activity Check Request if you sponsor a Student Group to show auditors that the students authorized the expenditure.

Activity Check Request

Complete and submit this form when you need to pay for something.

Fundraiser Profit/Loss Summary

Complete and submit this form within 30 days after a fundraiser has ended. This form documents your deposits/payments and profit/loss for auditors.

Request a New Activity Account

Complete and submit this form when you want to sponsor a group that does not currently exist at your school.

Request Authorization to Conduct a Fundraiser

Complete and submit this form before you begin any type of fundraiser. If in doubt as to whether your source of revenue will be considered a fundraiser, ask the Business Office.

These forms are designed to save you time,
as well as maintain good records for your group
and meet the requirements of our auditors.
Thank you in advance
for using the appropriate form for each of these tasks.

SECTION 2: BASIC BOOKKEEPING

2.1 Records – How to Keep

At a minimum, keep these items in a folder, notebook, drawer, or box—somewhere safe and handy.

- **A copy of each form** you submit to the campus or Business Office
- **A copy of each receipt** you receive from the campus or Business Office
- **A receipt book with copies of receipts** given for student dues/fees (not money turned in for fundraising) and for donations
- **A record of each student’s fundraising collection and each district’s tournament entry fees paid**—total checks, total cash, combined total (Examples: spreadsheet, handwritten ledger, fundraising form, printout)

By law, you must keep activity group records for five years.

At the end of each school year, you will turn in all of the above records to your campus secretary to preserve or to send to the Business Office for preservation.

2.2 Cash – How to Monitor

Two methods of monitoring cash are available to you: spreadsheet/ledger and Quicken report.

- **Spreadsheet/Ledger** – If your group frequently engages in monetary activities, keep a computer spreadsheet or handwritten ledger of all deposits and expenses. At a minimum, record the following information.
 - **Deposits** – By keeping a copy of each deposit form, you only need to record each deposit total with a brief reference, not details.
 - **Payments** – By keeping a copy of each check request form, you only need to record the payment total with a brief reference, not details.
 - **Fundraisers** – You must keep a separate record of each fundraiser’s deposits and payments. Some vendors provide documentation to show your total income and expense; this would be sufficient.
- **Quicken Report** – **If your group rarely engages in monetary activities**, you can request a report from your campus office, minimally at the end of each semester. Review it for accuracy. If you need a report more often than monthly, you should keep a spreadsheet or ledger to monitor the cash.

2.3 Deposits – How to Handle

Please read this section carefully to know when and how to use each deposit form and when to write a receipt. All activity groups must record deposits and give them to the campus office within five (5) days of receiving the money.

2.3.1 All Deposits

Here is a summary of how you will handle all deposits. The next section instructs you what form to use and whether or not receipts are required with it.

- 1) **Money** – Count all money in the presence of the person giving it to you.
- 2) **Receipt** – Write a receipt any time a student gives you money personally owed to the group or when someone makes a donation (not a purchase).
 - a) Do NOT give away an original or copy of any receipt in the receipt book.
 - b) If a receipt is requested, you must create your own, not give one from the receipt book. You will attach ALL originals in the receipt book to deposit forms you give to the office, and ALL copies remain in your receipt book.
- 3) **Complete the correct deposit form.** Forms are on the GISD web site.
 - a) **Excel** – Download the form and type: each source of deposit (name of student, company, etc.), the total amount of cash from the source, and total amount of checks from the source. The form calculates totals for you. Verify the totals to be sure of your entries. Print the form.
 - b) **Handwritten** – If you prefer, you can download and print the form first. Write each source of deposit (name of student, company, etc.), the total amount of cash from the source, and total amount of checks from the source. Calculate totals using an adding machine with tape. Write totals in the space provided and attach your adding machine tape to the form.
- 4) **Signature** – Sign the form. It is not complete without your signature.
- 5) **Copy** – Copy the form and keep it with your receipt book copies.
- 6) **Attach** – Attach original receipts and/or adding machine tape to the deposit form per instructions for each deposit form (receipts not always needed).
- 7) **Secretary** – Take the money and original form to your campus secretary. Take the receipt she will give you and attach it to your copy of the form.
NOTE: You must give her the deposit exactly as it was received by you. You must never replace cash with a personal check.

Refer to illustration 2.3(a) and 2.3(b) and the instructions for each form.

Please DO NOT alter Excel formulas or format when using these forms.

Illus 2.3(a)

of the receipt secretary gives to person turning in money for group deposit

Attach original receipts.

Campus Receipt#:

Gilmer ISD Campus Activity GENERAL Deposit Form



For fundraiser/tournament deposits, use the Campus Activity Fundraiser/Tournament Deposit Form. Use this form for STUDENT FEES/DUES/CLOTHING, and for DONATIONS, etc. deposits only.

a handy reminder

Campus: H8 Date: 2/22/18
 Deposit For: pins, dues, entry fees, donations, ads Group: FFA

Attach original receipts.

RECEIPT NUMBER	Received From Student's Full Name / Business Name	TOTAL CASH	TOTAL CHECKS	TOTAL RECEIPT
1234	Sally Sample	\$20.00		\$20.00
1235	Billy Xample	\$20.00	\$100.00	\$120.00
1236	LMNOP Corporation		\$500.00	\$500.00
1237	Milly Misc		\$150.00	\$150.00
1238	PQR Veterinary Clinic		\$250.00	\$250.00
1239	Wally Whatsit	\$48.52		\$48.52
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
DEPOSIT TOTALS:		\$88.52	\$1,000.00	\$1,088.52

The Excel form calculates totals for you!

If you prefer to print the form and complete it by hand, there is space for written totals.



If you complete this form manually, write totals in space above and attach adding machine tape.
 SPONSOR MUST ATTACH INDIVIDUAL RECEIPTS OR FORM IS NOT COMPLETE.
 Sign below after counting and verifying deposit matches total of all receipts attached.

SIGNATURE:

Don't forget to sign the form!

Illus 2.3(b)

of the receipt secretary gives to person turning in money for group deposit

NO receipts attached.

Campus Receipt#: _____

**Gilmer ISD Campus Activity
FUNDRAISER/TOURNAMENT
Deposit Form**

Use this form for FUNDRAISER/TOURNAMENT deposits only.
For other deposits, use the Campus Activity General Deposit Form.

Campus: HS	Date: 2/22/2018
Fundraiser / Tournament: spirit shirt sales, track tourney	Group: athletics

Received From Student's Full Name / Guest ISD	Received From CASH Total	Received From CHECK Total	Received From TOTAL
John Doe	\$10.00		\$10.00
Jane Deer		\$10.00	\$10.00
Bob and Bess Buck		\$20.00	\$20.00
Harvey Hart	\$10.00		\$10.00
			\$0.00
Any ISD		\$150.00	\$150.00
Another ISD		\$150.00	\$150.00
Anywhere ISD		\$150.00	\$150.00
Somewhere ISD		\$150.00	\$150.00
Other ISD		\$150.00	\$150.00
Wherever ISD		\$150.00	\$150.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
DEPOSIT TOTALS:	\$20.00	\$930.00	\$950.00

USE AN ADDITIONAL FORM FOR ADDITIONAL STUDENTS OR ISDs.

**If you complete this form manually, write totals in space above and attach adding machine tape.
Sign below after counting and verifying the deposit.**

SIGNATURE: _____



a handy reminder

The Excel form calculates totals for you!

If you prefer to print the form and complete it by hand, there is space for totals.

Don't forget to sign the form!



2.3.2 Deposit Form – General**Refer to illustration 2.3(a).**

Use this form for deposits NOT containing money gained from a fundraiser or a tournament.

- 1) **Write Receipts** – Write a receipt for student fees, dues, and payments for clothing, etc. and also for donations.
- 2) **Attach Original Receipts to Form** – DO NOT give the original receipt to the student or contributor. Instead, attach the original receipt to the deposit form. Copies of receipts remain in your receipt book, which you will give to the campus secretary at the end of the school year.
- 3) **Give to Campus Secretary** – Give the deposit and deposit form with the attached receipts to the campus secretary.

2.3.3 Deposit Form – Fundraiser/Tournament**Refer to illustration 2.3(b).**

Use this form when you deposit money gained from a fundraiser or tournament.

NO receipts are needed.

- **Keep Records** – It is necessary for you to keep a record of all money turned in by each student (checks, cash, and total of both) for each fundraiser. You must also keep a record of the amount each district pays for tournaments sponsored by your group.
- **No Donations** – Donations received during fundraisers (without purchase or in excess of purchase) must be deposited separately by using the Deposit Form – General.
- **No Receipts Attached** – DO NOT attach receipts to this deposit form. Make sure amounts on the deposit form match your fundraising records. You will need to keep the records of each fundraiser and tournament. Give all records to the campus secretary at the end of the school year.

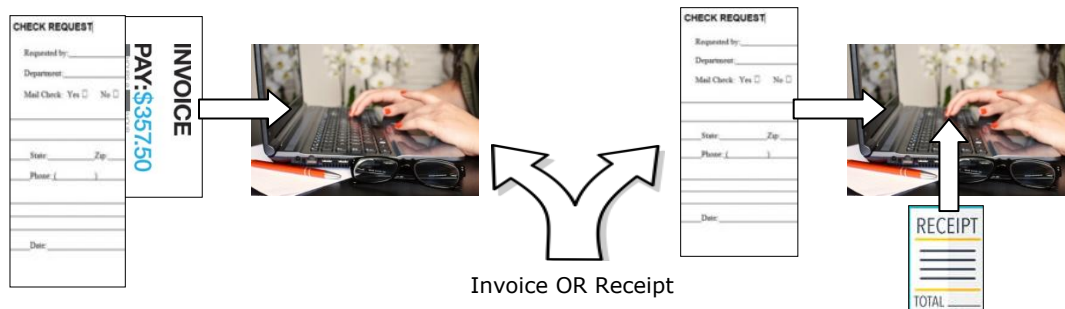
Do NOT combine money from a fundraiser or a tournament with money from any other source in order to make one deposit. Keep these deposits separate, using the appropriate deposit form.

2.4 Payments – How to Make

Please read this section carefully.

- **Expense Authorization** – If you sponsor a student-led group, you must have the students' authorization to spend the group's money. Complete the Expense Authorization form to indicate this. If you make the decisions for your activity group, you do not need this form. See Sections 1.1.1 and 1.1.2 for a description of the two types of groups: student-led and sponsor-led.
- **Check Request** – Complete a Check Request form and keep a copy. If you sponsor a student-led group, keep a copy of your completed and signed Expense Authorization form and attach the original to your Check Request.
 - **Order Now and Pay Later** – If you will order products or services and pay from an invoice after you receive your order, do this:
 - Copy the invoice, and keep the copy.
 - Attach the original invoice to your Check Request form.
 - Give the Check Request form with the attached invoice to the campus secretary so the vendor can be paid.
 - **Pay Up Front** – If you need to take a check with you to pay for products or services at the time you receive them, do this:
 - Give the Check Request form to the campus secretary. If the amount is unknown, be sure to turn in your receipt to the campus secretary immediately upon return to school. Blank amounts are exceptions, allowed only if there is ample money.
 - When notified your check is ready, promptly pick it up.
 - Upon paying the vendor, get a receipt and keep a copy of it.
 - Give the original receipt to the campus secretary the same or next school day after you pay the vendor—maximum 7 days.

Keep the copies of your Check Request and invoice or receipt in a safe place to turn in to the office at the end of the school year.



SECTION 3: FUNDRAISING

If your group will raise money from any other source than student dues/fees and donations, please read this section carefully. Section 4: The Law and the Audit contains important information on allowable fundraisers and when sales tax is due.

3.1 Getting Permission

Before you begin to conduct a fundraiser, you must first have permission from your principal and then approval by the Business Office.

- 1) **Request Authorization to Conduct a Fundraiser** – Complete and sign.
- 2) **Approval to Sell Edibles for Consuming on School Grounds** – Complete and sign if applicable. The Director of Child Nutrition also must sign.
- 3) **Campus Secretary** – Give her the form(s) to obtain your principal's signature and forward to the Business Office for the final approval signature.
- 4) **Receive Copy** – You will get a copy of the form(s) showing approval yes/no.
- 5) **Wait a Minimum of 7 Days** – Your fundraiser must not start earlier than seven days after final (Admin) approval, as dated on the form.

**You assume full responsibility
for any merchandise or services ordered or purchased
prior to approval of the fundraiser.**

No sales or collections of any kind shall occur prior to approval.

3.2 Making Money

3.2.1 How to Raise Money

Many fundraisers are subject to sales tax; however, state law allows each group two (2) one-day tax-free fundraisers per year. Sales of food/beverages (edibles) on school grounds are subject to federal regulations; each campus is allowed six (6) one-day sales of ready-to-consume edibles per year. For details about sales tax and edible sales, **refer to Section 4.1** How *Not* to Break the Law When Fundraising.

- ❖ **Fundraising vendors** – These typically offer catalogs or brochures and handle all sales tax for you. Some specialize in ready-to-consume edibles that adhere to CFNS regulations or edibles packaged for off-campus use. Fundraising vendors usually provide order forms or other paperwork, which give you a record of income and expense. Because these vendors offer popular products, accept online credit card purchases, and handle much of the accounting, your group will not keep all the profits. Rather, the vendor shares profits with the group in the form of a commission or a percentage.

- ❖ **Amusement** – Your group can provide entertainment (concert, dance, game, play, etc.), selling tickets or asking attendees for donations.
- ❖ **Partnership with Vendor** – Some vendors will sell their products on school property and donate a percentage of their sales. These vendors are subject to CFNS regulations for ready-to-consume edibles. Restaurants and stores may donate a percentage of sales when patrons identify with a school group.
- ❖ **Partnership with Organization** – A qualified 501(c) non-profit organization can conduct games of chance, such as raffles or bingo—both illegal for schools—and donate proceeds to the group. If they operate a concession stand on school property during school hours, CFNS regulations apply.
- ❖ **Sale of purchased items** – Ready-to-consume edibles must meet CFNS criteria. Items subject to sales tax require that your group pay the tax or collect it from customers. You would need your own ledger or spreadsheet to track the sale of all purchased items and keep such records five years.

3.2.1 How to Safeguard Money

The money belonging to an activity group is entrusted to the sponsor and district on behalf of the persons involved in the group. Because you take this responsibility seriously, you will want to exercise special care when receiving and counting it, and you will want it to be deposited accurately and promptly.

- 1) **Count** – All money collected must be counted and recorded immediately in the presence of the person who gives it to you.
- 2) **Weekly Deposit** – Each week, or any time you accumulate more than \$25, complete a Deposit Form–Fundraiser/Tournament to account for it, copy the form, and take the original to the campus secretary with your deposit.
- 3) **Your Receipt** – Take the receipt that the campus secretary will give you, and attach it to your copy of the deposit form.
- 4) **Keep Records** – Keep the form with receipt together with your records of the fundraiser until the end of school when you give all your records to the campus secretary.

3.3 Paying Expenses

Different types of fundraisers require different methods of payment. The safest methods are those that present little or no risk of loss, only a chance to gain profit. Refer to Section 2.4 for instructions in how to make activity payments.

- **Take Orders, Pay Invoices** – This is the **safest** method and is popular with vendors who specialize in fundraising. Products will be shipped after orders are turned in. Usually, orders are pre-paid. Often, the vendor will invoice for the cost of the items, less the group's percentage of total sales. You will submit a Check Request with the invoice attached. Keep a copy.
- **Collect, Then Buy or Perform** – This is a **relatively safe** method of raising money. Money is collected for items or services, and then the items or services are purchased or performed. The risk is that items may not be available (or not available at the expected cost) and intended services may not be possible to perform. Refunds may be due. To pay for purchases or refunds, you will submit a Check Request and follow up with a receipt for the amount paid. Keep a copy of the request and receipt.
- **Buy, Then Sell** – There is **greater risk** involved in spending the group's money for items or services in the hopes of selling enough to make a profit. You will submit a Check Request. If you have an invoice, you will attach it. If not, follow up with a receipt from the vendor, showing payment was made. Attach the receipt to your copy of the check request for safekeeping. Your activity account must have sufficient funds to support the purchase.

3.4 Showing Profit or Loss

Fundraisers result in a profit or a loss for your group, determined by a simple formula: $\text{income} - \text{expense} = \text{profit (+)} \text{ or } \text{loss (-)}$. After the date your group's approved fundraiser is scheduled to end, **promptly complete and submit the Fundraiser Profit/Loss Summary**. It will be easier to do this while you have the records handy. You are allowed 30 days in consideration of your other obligations.

- **Receipt Number** – Receipts from the campus secretary should be attached to your copies of the deposit forms used to submit fundraiser deposits.
- **Amount Deposited** – This is the total found in the lower right of your copies of the deposit forms.
- **Invoice Number and Amount** – For invoices received and paid, enter this information. If you did not receive and pay by invoice, put the amounts shown on your receipts and write the name of the vendor in place of the invoice number. You should have copies of your check requests with copies of the invoices or receipts attached.

Illus 3.4

**Gilmer Independent School District
Fundraiser Profit / Loss Summary**

Campus: _____ Activity Group: _____

Fundraiser: _____

Actual Sales:

<u>Receipt Number</u>	<u>Amount Deposited</u>	<u>Sales Tax (if required)</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Totals	<u>\$ -</u>	<u>\$ -</u>

Actual Sales (Amount Deposited less Sales Tax): \$ -

Actual Expenses:

<u>Invoice Number</u>	<u>Invoice Amount</u>
_____	_____
_____	_____
_____	_____
_____	_____
Total Expenses	<u>\$0.00</u>

Net Profit/Loss (Total Sales less Total Expenses): \$0.00

Sponsor: _____ Date: _____

Principal: _____ Date: _____

SECTION 4: THE LAW AND THE AUDIT

The district, the campus, and the sponsor are responsible to comply with the requirements of state law and the district's auditors. To help you, this summary provides an overview of the requirements most likely to affect you.

4.1 How *Not* to Break the Law When Fundraising

Before you begin to conduct a fundraiser, be sure you know how to keep it legal.

4.1.1 Forbidden Methods of Raising Money

The following methods of fundraising are not permitted by law for public schools.

- Raffles
- Bingo
- Other Games of Chance

Below are excerpts of authoritative documents, clarifying each of these.

Raffles

<https://www.texasattorneygeneral.gov/cpd/charities-nonprofits-charitable-raffles>

A raffle is defined as the award of one or more prizes by chance at a single occasion among a single pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize.

In general, a qualified organization is:

- a. A nonprofit association organized primarily for religious purposes that has been in existence in Texas for at least 10 years;
- b. A nonprofit volunteer emergency medical service that does not pay its members other than nominal compensation;
- c. A nonprofit volunteer fire department that operates fire-fighting equipment, provides fire-fighting services, and does not pay its members other than nominal compensation; or
- d. A nonprofit organization that has existed for at least three preceding years and is exempt from federal income tax under Section 501(c), Internal Revenue Code; does not distribute any of its income to its members, officers or governing body; does not devote a substantial part of its activities to attempting to influence legislation; and does not participate in any political campaign.

The language of the law is very technical. If your organization is considering holding a raffle you should check the [statute](#) to be sure it qualifies.

A qualifying booster club or PTO can conduct a raffle.

A public school is not a qualifying entity.

Only raffles held according to the terms of the Charitable Raffle Enabling Act are authorized raffles. The law is Chapter 2002, Occupations Code, Texas Codes Annotated.

**An unauthorized raffle is considered gambling under the Texas Penal Code.
Conducting such a raffle is a Class A misdemeanor.
Participating in an unauthorized raffle is a Class C misdemeanor.**

Bingo

<https://www.tsl.texas.gov/ld/projects/trc/2011/manual/introduction.html>

Bingo ... is an easy game to play and can be tailored for almost any topic. While it may be tempting ... please be aware that **it is a third degree felony, subject to a \$10,000 fine and three years of jail time, to sponsor any bingo without a license.**

The Bingo Enabling Act forbids libraries, schools, and non-profit organizations to sponsor any type of bingo game without a license from the Texas Lottery Commission. Licenses are required for all types of bingo, including Mexican Bingo or *lotería*.

According to the State of Texas Lottery Commission, bingo "means a specific game of chance, commonly known as bingo or lotto, in which prizes are awarded on the basis of designated numbers or symbols conforming to numbers or symbols selected at random." It is tempting to think that because we don't charge fees to play ... or that we are not offering any prizes that the game is not really bingo. **If it looks anything like bingo** and the winner is determined by chance, **then don't take the chance** that you'll get in trouble! Play Wheel of Fortune, Jeopardy, or another game instead.

Licenses are only available to organizations that hold a 501c exemption from the IRS and have been in existence for at least 3 years. Applying for a license may take 30 to 60 days. ... a license may cost from \$100 to \$2500 per year. ... Additionally, "An individual younger than 18 years of age may not play bingo conducted under a license issued under this chapter unless the individual is accompanied by the individual's parent or guardian."

For more information on the Bingo Enabling Act, please visit the *Texas Lottery Commission's* website at <http://www.txbingo.org>. Specifically, see Subchapter L. Enforcement, Sec. 2001.551. Unlawful Bingo; Offense.

A qualifying, licensed booster club or PTO can conduct a bingo.
A public school is not a qualifying entity.

Other Games of Chance

PENAL CODE

TITLE 10. OFFENSES AGAINST PUBLIC HEALTH, SAFETY, AND MORALS

CHAPTER 47. GAMBLING

Sec. 47.01. DEFINITIONS. In this chapter:

(1) "Bet" means an agreement to win or lose something of value solely or partially by chance. A bet does not include:

(A) contracts of indemnity or guaranty, or life, health, property, or accident insurance;

(B) an offer of a prize, award, or compensation to the actual contestants in a bona fide contest for the determination of skill, speed, strength, or endurance or to the owners of animals, vehicles, watercraft, or aircraft entered in a contest; or

(C) an offer of merchandise, with a value not greater than \$25, made by the proprietor of a bona fide carnival contest conducted at a carnival sponsored by a nonprofit religious, fraternal, school, law enforcement, youth, agricultural, or civic group, including any nonprofit agricultural or civic group incorporated by the state before 1955, if the person to receive the merchandise from the proprietor is the person who performs the carnival contest.

(2) "Bookmaking" means:

(A) to receive and record or to forward more than five bets or offers to bet in a period of 24 hours;

(B) to receive and record or to forward bets or offers to bet totaling more than \$1,000 in a period of 24 hours; or

(C) a scheme by three or more persons to receive, record, or forward a bet or an offer to bet.

(3) "Gambling place" means any real estate, building, room, tent, vehicle, boat, or other property whatsoever, one of the uses of which is the making or settling of bets, bookmaking, or the conducting of a lottery or the playing of gambling devices.

(4) "Gambling device" means any electronic, electromechanical, or mechanical contrivance not excluded under Paragraph (B) that for a consideration affords the player an opportunity to obtain anything of value, the award of which is determined solely or partially by chance, even though accompanied by some skill, whether or not the prize is automatically paid by the contrivance. The term:

(A) includes, but is not limited to, gambling device versions of bingo, keno, blackjack, lottery, roulette, video poker, or similar electronic, electromechanical, or mechanical games, or facsimiles thereof, that operate by chance or partially so, that as a result of the play or operation of the game award credits or free games, and that record the number of free games or credits so awarded and the cancellation or removal of the free games or credits; and

(B) does not include any electronic, electromechanical, or mechanical contrivance designed, made, and adapted solely for bona fide amusement purposes if the contrivance rewards the player exclusively with noncash merchandise prizes, toys, or novelties, or a representation of value redeemable for those items, that have a wholesale value available from a single play of the game or device of not more than 10 times the amount charged to play the game or device once or \$5, whichever is less.

4.1.2 When You Must Collect Sales Tax

Although schools purchase items without paying sales tax, **sales tax must be collected on non-exempt items sold by a school group to individuals and businesses that are not sales tax-exempt.** All sales tax collected must be designated on the Fundraiser Profit/Loss Summary (See Section 3). Payment of sales tax collected will be sent by the Business Office to the Texas Comptroller.

The school must collect sales tax on any taxable items paid for by students and/or parents, even uniforms, and for reimbursements made by students/parents for materials when the end product will belong to the student. If an item is given to students, no sales tax is collected from students/parents. If reimbursed, sales tax must be collected **unless** the group designates one of its tax-free days to collect money due. See Tax-Free Days under Exceptions.

Exceptions

- **Tax-Exempt Items/Services** – These are always sales tax-exempt.
 - **Nontaxable Food Items** – Such items include: cookie dough, pizza kits, cheese spreads, meat sticks, jelly, salsa, fresh fruit, and mixes packaged for home preparation. Bakery items are also exempt unless sold with plates or eating utensils.
 - **Nontaxable Periodicals** – Magazines and other periodicals sold in six-month subscriptions (or longer) are not taxable. Single issues or subscriptions fewer than six months are subject to sales tax.
 - **Gift Certificates and Coupon Books** – The group does not collect the sales tax for these; instead, the retailer collects it when the gift card or coupon is redeemed for a taxable purchase.
 - **Entertainment** – Sales tax is not added to the cost of admission to a school carnival, dance, athletic event, drama, musical concert, or other entertainment provided exclusively by the school group(s).
 - **Other Nontaxable Items/Fees** – These include fresh garden or farm produce and the seeds to grow it; farm animals; fees for student and staff parking permits; sale of advertising space in athletic programs, yearbooks, school papers; and fees to rent a building or space, such as gym, auditorium, cafeteria, library, etc.;
 - **Nontaxable Services** – These include car washes, cosmetology services, and automobile repair when a lump sum is charged for parts and labor.

- **Group Acting as Agent or Sales Representatives** – When a school group agrees with a for-profit vendor to sell items and receive a percentage or commission from the sales, **the vendor is required to report and remit the sales tax**, rather than the school.
 - The group cannot designate this type of sale as a tax-free day.
 - The vendor must provide instructions as to how sales tax is collected. Often it is included in the price of the items. If not, it must be calculated and collected, based on the sales price of each taxable item.
 - Internet sales, meals, and other services from a non-exempt vendor are subject to sales tax, whether the school receives a commission, a percentage, or a donation.
- **Food and Beverage** – No tax is collected on purchases of edible items sold by a school, activity group, and a PTA/PTO or qualifying booster club associated with a specific school or school group. This exemption includes food, soft drinks, and candy sold in vending machines.
 - **Federal regulations prohibit or limit** certain foods from being sold from midnight through a half hour after school lets out. The form, Request Authorization to Conduct a Fundraiser, has questions about sales of edible items so the Business Office can determine if the fundraiser is in compliance with these regulations.
 - **Concession stands are tax-exempt** when non-alcoholic edible items are sold by a school group or other group associated with the school and all proceeds go to the organization for its exclusive use. The tax exemption certificate presented for purchase of taxable edible items for resale in a concession stand must state the group will sell the items as a fundraiser.
 - **Annual Banquets and Food Fundraisers are tax-free IF** the following criteria are met.
 - It must NOT be professionally catered, held in a place of business, or be in competition with a retailer who is required to collect tax.
 - Food (no alcoholic beverages or non-edible items) must be prepared, served, and sold by members of the organization.
 - It must be an annual fundraiser, lasting one week or less.

- **Tax-Free Days** – Each group may conduct two one-day sales or auctions each calendar year. One day means 24 consecutive hours and calendar year means January-December per the comptroller.
 - **Sale Items—Items normally subject to sales tax** when purchased in a store, such as—shirts, novelties, books, etc.—may be sold by an activity group on the designated tax-free sales day. **See limitations below.**
 - The day should be designated in advance so purchasers are aware sales are tax-free. No sales tax can be collected.
 - An item sold for more than \$5,000 is not exempt unless made (crafted) by the school group or donated to the school group and not sold back to the donor.
 - Groups who together hold a tax-free sale must each count the sale date as one of its two tax-free days.
 - **Sale Date**—The date items are delivered to the activity group or the date the group delivers items to purchasers can be designated as the tax-free sale day.
 - **Sale of Surplus items** (not pre-ordered or pre-paid) are tax-free if bought on the designated date. Persons buying surplus items on a different date will owe sales tax unless the group designates that date also as its other tax-free sales day.

Example

Yearbook pre-orders may be accepted without collecting sales tax if the delivery date is designated as one of the group’s tax-free days. People may also buy yearbooks on that date without paying sales tax. But surplus yearbooks sold at a later date must include sales tax unless the group designates that date as its other tax-free sales day.

- **Donations** – As long as no taxable item of proportionate or equal value is given in exchange for a donation, no sales tax is due with the donation.

Knowing additional tax exemptions may help you get more donations.

- **Donation of Tax-Exempt Purchases** – Individuals can give a tax-exemption certificate to vendors when buying taxable items to donate to a school activity, thereby not owing sales tax on the items, so long as the individual does not in any way use the items.

- **Donation of Proceeds** – PTA/PTO, religious, philanthropic, charitable, historical, and scientific organizations not operated for profit (but NOT schools) can sell periodicals and writings, including those presented on audio and/or video, as well as calendars, directories, newsletters, and books (but NOT shirts, mugs, etc., even if they contain writing) without charging sales tax.

Example

Yearbooks can be ordered tax-free by a PTA/PTO that issues a proper resale certificate to the printer, and the organization can sell the yearbooks tax-free.

- **Tax-Free Sales Days** – PTA/PTOs affiliated with Texas or national organizations can conduct two one-day tax-free sales. Those not affiliated with the state or national organizations, as well as booster clubs, must have 501(c)(3) status, apply to the Texas Comptroller for this exemption, and receive notification of approval to do so.

For more details, you can e-mail tax.help@cpa.state.tx.us or visit www.window.state.tx.us or phone (800) 252-5555.

4.1.3 When and How You Can Sell Beverages and Foods

Sales of beverages and foods must comply with federal regulations, which basically state that if edibles are consumed on school property (grounds as well as buildings) during the school day (as defined by federal law to be midnight through 30 minutes after school ends), those edibles must meet certain nutritional standards (Competitive Foods Nutritional Standards, or CFNS) or qualify for an exception, as described in the summary that follows.

Refer to the web site shown below for further details.

www.squaremeals.org/Portals/8/.../ARM_Section20_CompFood_V003_170628.pdf

A competitive food is defined as

Foods and/or beverages sold to students that compete with the school's operation of the NSLP and/or SBP.

This definition includes, but is not limited to, food and/or beverages sold a la carte in a meal service line, in vending machines, in school stores, or as part of fundraisers.

Definition for Transactions that Constitute a Sale

Sale of a food and/or beverage includes all direct or indirect sales such as (1) cash or credit transactions; (2) tokens, tickets, or other representations of value in exchange for cash or credit that a student may use to purchase food and/or beverages; or (3) food and/or beverages given to students in exchange for donations, whether those donations occur by cash or credit. If a student receives a food and/or beverage as a result of any form of payment, donation, or contribution, the food and/or beverage item must meet the Competitive Food Nutrition Standards.

Concession Stands or Other Events Where Food and/or beverages are Sold During the School Day

Foods and/or beverages sold to students at concession stands or other events must meet the Competitive Food Nutrition Standards if the sale occurs during the school day on the school campus as defined in this section.

Approved Fundraisers that Sell Edible Items**Food Sold During the School Day Not Intended for Consumption in Schools**

Competitive Food Nutrition Standards do not apply to fundraising activities that include the ordering and distribution of food and/or beverages not intended to be consumed during the school day on the school campus. This includes ordering food items that will be picked up a later time in the future. Typically, these food items need further preparation before they can be served. *For Example: Cookie dough or frozen sausage.*

Foods/Beverages Sold that Meet CFNS Regulations

A fundraiser is an event that includes any activity during which currency, tokens, tickets, donation for, or other forms of payment are exchanged for the sale or purchase of a product. This includes payment that is made toward a future purchase. There is no limit on fundraisers that meet the Competitive Food Nutrition Standards. Any food and/or beverage item that meets the standards may be sold on the school campus during the school day. CEs [Districts] should define what types of food and/or beverages are allowed to be sold on campus.

Exempt Fundraisers

Texas public, charter, and private schools that participate in NSLP or SBP may sell food and/or beverages as part a fundraiser that does not meet the Competitive Food Nutrition Standards during the school day for up to six (6) days per school year on each school campus. Food and/or beverages sold during an exempt fundraiser must not be sold in competition with school meals in the food service area during the school meal service.

CEs should include information on exempt fundraisers in their local wellness policies to ensure that students, parents, and staff understand when fundraising exemptions apply.

Food and/or Beverages Ordered and Paid for Off Campus

If the CE [district] allows students to have food and/or beverages delivered to them on campus, students or their parents may order and pay for food and/or beverages off campus that do not meet the competitive rules and have the food and/or beverages delivered to the students to consume on the school campus during the school day.

Disregarding federal regulations involving the sale of edible items at school could cause Gilmer ISD to lose a large portion of its funding. Therefore, in addition to the Request Authorization to Conduct a Fundraiser, the form for Approval to Sell Edibles for Consuming on School Grounds is required for all fundraisers involving such sales. Because the Competitive Foods Nutritional Standards involve several factors and components, the Director of Child Nutrition must sign this form, as well as the campus and district administrators. By documenting due diligence to adhere to the CFNS requirements, fundraisers that meet these requirements or qualify for an exemption can be approved.

4.2 How to Satisfy Audit Requirements

Satisfying audit requirements is easy. When you follow the instructions in this handbook, you are satisfying audit requirements. Below is a summary of those things that are key to accountability. Also, for situations that arise infrequently, please do as instructed in this section to help keep our district in compliance.

4.2.1 Summary of Routines that Satisfy Audit

These routines ensure compliance.

- Read this handbook thoroughly at the beginning of the school year and refer to it any time you need guidance.
- Complete required forms to begin sponsorship, to deposit money, to purchase items or services, and to conduct fundraisers.
- Never give an original or copy of a receipt from your receipt book to anyone but the campus or Business Office. Write receipts as directed and turn in your receipt book to the campus office before leaving for summer. Keep receipt books five years.
- Deposit daily if over \$25, weekly at a minimum, and lock money drawers.
- Record deposits and payments promptly and keep records for five years.
- Conduct all fundraisers in accordance to the law and per this handbook.
- Collect and submit sales tax as required by law.

4.2.1 Special Considerations to Satisfy Audit

Please note these special circumstances and handle accordingly.

- **Never** substitute a personal check for cash when making a deposit. All deposits must be made in the same form as received.
- **Never** borrow money from the group.
- **Never** lend money to the group (spend or deposit your personal money on behalf of the group with expectation of reimbursement) unless you have the principal's prior approval in an emergency situation.
- **Never** loan the group's money, not even to a district employee. Do not defer payment due from any non-member; that is, in effect, a loan. Likewise, never accept a post-dated check; that is, in effect, a loan.
- **Never** borrow money on the group's behalf. Accept donations, not loans.
- **Never** purchase an item/service without sufficient funds in the bank, which have already been posted to the group's account.
- **Never** purchase an item/service from a district employee, using activity money. When a group hires a district employee to perform a service, the check must be payable to Gilmer ISD and the employee paid via payroll.

- **Never** make a personal purchase or allow a personal purchase to be made with activity group money.
- **Never** use activity money to purchase or allow to be purchased any item or substance forbidden by board policy (e.g., alcohol, tobacco, etc.).
- **Never** attempt to enter into a contract or binding agreement with any vendor without first consulting the District Superintendent or the Director of Finance and Business Services to ascertain it is within certain bounds. Only the District Superintendent or his Administrative designee can negotiate or enter into a contract binding the district.
- **Always** get three bids/quotes for any purchase in excess of \$5,000. Any fixed asset must be obtained with a check payable to Gilmer ISD, which purchases the asset on behalf of the group. The asset remains in the possession of Gilmer ISD, even if dedicated to the group's use.
- **Always** get Business Office approval before paying in advance (not upon receipt) for an item or service. Obtain a written, signed statement that the deposit obligates the vendor to provide the product/service.
- **Always** provide supporting documents for checks. Supporting documents include invoices; renewal notices; letters/e-mails providing details of fees or purchase; screen shots showing cost and product/service with dates and locations for registrations, entry fees, and travel. A check that must be issued without documentation needs to have a paid receipt as support.
- **Always** turn in a paid receipt after a check is presented in person for the payment of an item or service. This is especially important in the rare instances when the amount is handwritten because the check amount cannot be recorded in Quicken without a receipt. In no case should a sponsor leave for the summer before turning in a missing receipt.
- **Always** turn in, as your receipt for the purchase of gift cards, a list of the recipients and the amount each person received.
- **Always** provide a list of participating students when obtaining a meal check. Upon returning from the trip, give the secretary the list with student signatures, showing the money received (secondary) or (younger grades) the list with no-shows marked and the teacher's signature. The signed student list is your paid receipt.
- **Always** return unused money from a cash advance for those students who did not participate as planned. It should be deposited as a general deposit into the activity group account and a receipt written in your book to record the amount refunded.

The Director of Finance and Business Services periodically conducts internal audits to assure principals that the money belonging to their campus activities is being handled appropriately. The district is also audited by an outside firm to ensure this.

When a principal or campus secretary who is responsible for activity deposits and payments or the sponsor of an activity that involves numerous or large monetary transactions leaves the district, is assigned to another campus, or changes position, an internal audit confirms the integrity of that person.

These acts of prudence and compliance satisfy requirements of accountability and prove to the public that Gilmer ISD is fiscally responsible for its students' money.

SECTION 5: ROLE OF THE CAMPUS OFFICE

The principal and the campus secretary are responsible to **become familiar with the contents of this Activity Handbook**. It will make it easier for them to meet their obligations to the students and sponsors, as well as to the district.

5.1 Responsibilities

If you are a principal or campus secretary in charge of activity money, you must exercise due diligence in performing tasks involving the activities on your campus.

Principal – The principal is responsible for these tasks.

- Be familiar with the laws and procedures described in this handbook and be acquainted with district board policy regarding campus and student activities.
- Appoint sponsors who are capable, reliable, and honest.
- Give each sponsor a copy of this Activity Handbook and all required forms, and tell them where to find those same forms on the web site.
- Secure activity check-signing authority for three persons: Principal, Assistant Principal, and one other. The campus secretary is not authorized to sign the checks. The District Superintendent and Director of Finance have check-signing authority on all accounts associated with Gilmer ISD.
- Generally supervise group activities on his/her campus.
- Approve only those requests that are in compliance with the law, board policy, and district procedure.
- Notify the Director of Finance and Business Services of any problems with regard to activity group monies, practices, or procedures.
- Make sure all activity records are turned in at the end of each school year and are kept for five (5) years.

Secretary – The secretary is responsible for these tasks.

- Handle activity deposits.
 - Receive, count, and issue a receipt for all activity deposits.
 - Endorse checks and prepare bank deposit slips accurately.
 - Take deposits to the bank or give to the person who does this. High school should copy deposit forms and give originals (with receipts if a general deposit) to the Business Office.

- Attach bank-stamped deposit receipts to deposit forms and file them. (The Business Office will return the pink copy of deposit slips to the High School to be attached to the copies of deposit forms.)
- All campuses will record their activity deposits in Quicken.
- Handle activity payments.
 - Receive check requests for all activity payments. Verify the request is complete, including signatures and supporting documentation.
 - Confirm money is available in the activity account.
 - (High school) Copy requests before taking originals with attachments to the Business Office to issue the checks and return them to the campus office for distribution.
 - (Other campuses) Record payments in Quicken so the money is “tied up” and then write the checks, getting two authorized signatures on each. Mail checks or hold for pickup, as needed.
- Monitor supplies of deposit slips and checks. Request additional ones from the bank, allowing time for them to be printed and mailed.

5.2 Requirements

Keep in mind these requirements and considerations while performing your tasks.

- **Principal** – The principal’s duties involve these considerations.
 - **Annually**, when teachers return, require all sponsors to sign the Activity Sponsor Responsibility Affidavit. To form a new activity group, contact the Business Office with a completed form to Request a New Activity Account. When terminating an activity, contact the Business Office to discuss the disposition of any remaining balance.
 - **Never** approve a fundraiser that involves a raffle, a bingo, or any other game of chance. Ensure fundraisers adhere to sales tax laws and Competitive Foods Nutritional Standards.
 - **Never** approve an activity check request when there is insufficient money in the activity account. Only after a deposit sufficient to cover the check is confirmed by a bank-stamped deposit receipt should the check request be approved.
 - **Never** approve an activity check request for a student group (865) without a completed, signed and dated Expense Authorization form attached to it.

- **Regularly** monitor the balances in activity accounts to ensure that sponsors do not end the year with more than \$500. Activity money should be used for the students who earned it. Exceptions could include biannual trips, saving for special purchases, etc.—delayed expenditures being approved by the members of student-led groups.
- **Always** follow district purchasing procedures when spending money from the campus activity fund which receives money deposited from fees and commissions, such as vending, student fines, etc. This general account is subject to the same rules as the district’s budget.
- **Only in an emergency** can a principal spend campus activity money (not student group money) to purchase supplies for which the district budget will reimburse the activity account. **This is a rare exception.**
- **Secretary** – The secretary’s duties involve these considerations.

Deposits

- **Always** verify that deposits have the appropriate deposit form, completed and signed, with original receipts accompanying the General Deposit form. (No receipts needed with the Fundraiser / Tournament Deposit form.)
- **Always** count each deposit in the presence of the person who brings it. Verify the amount of the deposit matches exactly the amounts on the receipt given, the amounts shown on the deposit form, and the amounts shown on the deposit slip. All amounts must be the same.
- **Always** give the person bringing the deposit a pre-numbered receipt—complete, accurate, and signed. Receipts must not be pre-dated, pre-signed, or altered. Any money that cannot be verified by a copy of the receipt or bank deposit slip becomes the financial obligation of the one who failed to issue the receipt.
- **Always** endorse checks, using your campus deposit stamp.
- **Always** (High School Deposits) – Verify deposit amounts match deposit forms. Give money and forms to the Business Office any time more than \$50 is accumulated, or at a minimum, weekly.
- **Always** (Other Campus Deposits) – Put all copies of deposit slips with the money to deposit and place in a bank bag. Take the bag to the bank any time more than \$50 is on hand, or at a minimum, weekly.
- **Always** record deposits promptly in Quicken. (The Business Office will send pink deposit slips to the High School for the secretary to record.)

- **Always** handle returned NSF checks in this manner.
 - Notify the sponsor as soon as you receive an NSF check and give the account's reduced balance.
 - Promptly reverse the deposit in Quicken.
 - Keep unredeemed NSF check notices on file.
 - Verify that future deposits do not include checks from issuers with unredeemed NSF checks. Never accept a check for deposit from a person/business who has written an NSF check and has not redeemed it with cash.
 - The sponsor or secretary must contact the issuer of an NSF check to demand cash redemption.
 - Write a receipt in the receipt book when cash is given to redeem an NSF, printing "NSF collection" on the receipt. Deposit and record the cash in the account, as usual.
 - Never deposit a check returned for insufficient funds (NSF) in the hope it will go through the next time.
 - Never give your copy of a returned NSF check to the issuer except in exchange for a full cash redemption.
- **Never** give your receipt book to anyone without first getting the principal's permission.

Payments

- **Always** verify that check requests are completed, signed, and have supporting documents attached or have receipts attached within a week after the check is issued. If the activity is listed as a student-led group, a completed and signed Expense Authorization form is required.
- **Always** (High School Payments) – Take check requests with their attachments to the Business Office no later than Wednesday to be printed on Thursday.
- **Always** (Other Campus Payments)
 - Let sponsors know when activity checks will be written.
 - Present checks for signing only after the date, amount, and payee are written on each check. No one should sign a check with these fields missing.

- Before mailing or handing out, make sure each check is issued with two manual signatures by persons authorized to sign them.
- In Quicken, record check number, date, amount, payee as shown on the check, purchase description, account used to pay.
- **Always** write an activity check for any payment; do not pay for anything with cash or someone's personal or business check.
- **Always** handle VOID checks in this manner.
 - If issued incorrectly or damaged before giving to the payee, write VOID across the check, record the check number with a zero amount, and file it.
 - If the check is lost or damaged after giving to the payee, you must contact the bank in writing to request a STOP PAYMENT, giving the bank the check number, amount, and payee. If replacing the check, also give the bank the replacement check number, amount, and payee. Replacement checks are issued and recorded as usual.
 - Write VOID across the original check stub or check copy and file it. If voided in the same month written, reverse the original payment in Quicken. If voided in a later month, an adjusting entry must be made; contact the Business Office for assistance.
 - Void all checks that have been outstanding more than 90 days. These require adjusting entries in Quicken; please contact the Business Office for assistance.
- **Never** use a check or cash donation directly for a purchase. The donation must be deposited first and an activity check then written for the purchase.

The role of the campus office to responsibly and efficiently handle students' money cannot be underestimated. Please alert the Director of Finance and Business Services to suspected or known problems as you become aware of them. Please feel free to make suggestions to the Business Office regarding improvements to this handbook, forms, or procedures.

Gilmer ISD appreciates all sponsors, campus secretaries, and principals for their efforts to keep students actively engaged in their pursuits while also keeping the district compliant with legal and audit requirements.

THANK YOU!

Appendix A: Required Forms

Activity Fund Check Request

Activity Sponsor Responsibility Affidavit

Approval to Sell Edibles for Consuming on School Grounds

Deposit Form – Fundraiser/Tournament

Deposit Form – General

Expense Authorization

Fundraiser Profit/Loss Summary

Request a New Activity Account

Request Authorization to Conduct a Fundraiser

GILMER INDEPENDENT SCHOOL DISTRICT

ACTIVITY FUND CHECK REQUEST

Date: _____

School Campus: _____

Organization/Club Name: _____

Check payable to:

Name: _____

Address: _____

Amount: \$ _____

Invoice #: _____

For: _____

Date check needed:** _____

Requested by: _____

****Check issue dates vary by campus****

Sponsor Signature: _____ Date: _____

Principal Approval: _____ Date: _____

Gilmer Independent School District

Activity Sponsor Responsibility Affidavit

Campus: _____ Group: _____

According to the Texas Education Agency, an activity sponsor is responsible for managing his or her activity money.

Tasks involved are as follows:

- Develop fundraising plans.
- Monitor cash balance of activity fund.
- Review activity's financial reports to verify all deposits and expenses.
- Be accountable for activity money until it is given to the campus secretary or administrator to deposit.

To carry out these and other responsibilities as a sponsor, you must do the following:

- Conduct an annual election of officers, and submit the list to your principal. (Student Groups only)
- Before conducting a fundraiser, submit the form to Request Authorization to Conduct a Fundraiser to your principal and wait until you receive a copy of the form, showing signed approval by both your principal and District Administration. When applicable, submit Approval to Sell Edibles for Consuming on School Grounds.
- After a fundraiser has ended, promptly (max 30 days) submit an Income/Expense Summary to the District Business Office.
- Collect, record, and submit all money received to the campus secretary.
- Comply with all district purchasing policies and procedures, including:
 - ❖ For student groups, obtain approval from students prior to spending, signifying by a signed Student Group Expense Authorization form, which you will attach to the appropriate check request(s).
 - ❖ Sign off on all receipts and invoices, showing approval to pay, and attach these to the appropriate check request(s).
 - ❖ Submit check requests to the campus principal.
- Review, verify, and reconcile all activity receipts and expenditures each month.
- Retain all activity records, such as fundraising forms, receipt books, etc., and give these to the campus secretary at the end of the school year for safekeeping.

Sponsor Certification:

I certify that I will comply with the district's policies and procedures, performing the activities listed above in order to meet my responsibilities as an activity sponsor.

Sponsor's Signature: _____

Date: _____

Sponsor's Printed Name: _____

Gilmer Independent School District

APPROVAL TO SELL EDIBLES FOR CONSUMING ON SCHOOL GROUNDS

Campus: _____ Group: _____

Fundraiser Title: _____

Fundraiser will be conducted from (date) _____ to (date) _____.

What vendor will be used? _____

What edibles will be sold? _____

Will food sold be consumed during school hours, as defined by federal law:

(**midnight to 30 minutes after the end of the school day**)? YES | NO

If YES, does food meet USDA nutritional standards? YES | NO

If YES, sponsor must prove food meets USDA standards by attaching a copy of the Smart Snacks Product Calculator Results and Nutrition Fact Label for each type of edible item sold to be consumed on school grounds.

Look for this calculator under Resource Materials on this web page:

<https://www.fns.usda.gov/school-meals/tools-schools-focusing-smart-snacks>

Search online or on the container for the Nutrition Fact Label of edibles you plan to sell. See the following site for information about these labels:

<https://www.accessdata.fda.gov/scripts/InteractiveNutritionFactsLabel/#intro>

If NO, will this be one of the six (6) CFNS exempt fundraisers allowed for this campus during this school year? YES | NO

Schools are required by federal law to adhere to Competitive Food Nutrition Standards. To learn more about fundraisers and CFNS, see: <https://www.fns.usda.gov/school-meals/tools-schools-focusing-smart-snacks>

Sponsor Certification:

I certify that these statements (calculator and nutrition label also, if applicable) are true.

Sponsor's Signature: _____ Date: _____

Child Nutrition Director's Signature: _____ Date: _____

Principal's Signature: _____ Date: _____

District Admin Signature: _____ Date: _____

Campus Receipt#:

**Gilmer ISD Campus Activity
FUNDRAISER/TOURNAMENT
Deposit Form**



Use this form for FUNDRAISER/TOURNAMENT deposits only.
For other deposits, use the Campus Activity General Deposit Form.

Campus:	Date:
Fundraiser / Tournament:	Group:

Received From Student's Full Name / Guest ISD	Received From CASH Total	Received From CHECK Total	Received From TOTAL
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
USE AN ADDITIONAL FORM FOR ADDITIONAL STUDENTS OR ISDs.			
DEPOSIT TOTALS:	\$0.00	\$0.00	\$0.00

If you complete this form manually, write totals in space above and attach adding machine tape.
Sign below after counting and verifying the deposit.

SIGNATURE: _____

Campus Receipt#:

**Gilmer ISD Campus Activity
GENERAL
Deposit Form**



For fundraiser/tournament deposits, use the Campus Activity Fundraiser/Tournament Deposit Form.
Use this form for **STUDENT FEES/DUES/CLOTHING**, and for **DONATIONS**, etc. deposits only.

Campus:	Date:
Deposit For:	Group:

RECEIPT NUMBER	Received From Student's Full Name / Business Name	TOTAL CASH	TOTAL CHECKS	TOTAL RECEIPT
USE AN ADDITIONAL FORM FOR ADDITIONAL STUDENTS OR BUSINESSES, ETC.				
DEPOSIT TOTALS:		\$0.00	\$0.00	\$0.00

If you complete this form manually, write totals in space above and attach adding matching tape.
SPONSOR MUST ATTACH INDIVIDUAL RECEIPTS OR FORM IS NOT COMPLETE.
Sign below after counting and verifying deposit matches total of all receipts attached.

SIGNATURE: _____

**Gilmer Independent School District
EXPENSE AUTHORIZATION**

This form is required only for student-led organizations.
If the sponsor or principal decides how group money is spent, this form is not required.

Campus: _____ Date: _____

The students who are members of _____
Print the name of your student-led organization.
have agreed to authorize expenditures for the purpose and amount shown below.

Proposed Purpose of Expenditure(s):

Current Balance in Activity Account (as of Date above): \$ _____.

Maximum Amount to Spend for this Purpose: \$ _____.

_____ **Date Signed:** _____
Group Officer Signature

_____ **Date Signed:** _____
Sponsor Signature

ATTACH THE ORIGINAL SIGNED FORM TO THE CHECK REQUEST.

**Gilmer Independent School District
Fundraiser Profit / Loss Summary**

Campus: _____ Activity Group: _____

Fundraiser: _____

Actual Sales:

Receipt Number	Amount Deposited	Sales Tax (if required)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Totals	\$ -	\$ -

Actual Sales (Amount Deposited less Sales Tax): \$ -

Actual Expenses:

Invoice Number	Invoice Amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total Expenses	\$0.00

Net Profit/Loss (Total Sales less Total Expenses): \$0.00

Sponsor: _____ Date: _____

Principal: _____ Date: _____

Gilmer Independent School District

REQUEST A NEW ACTIVITY ACCOUNT

Campus: _____

Proposed Group's Name: _____

Proposed Sponsor: _____

Primary Purpose: _____

A. Who will make decisions for the group? **Students** | **Sponsor** | **Principal**

If Students, will group elect officers and have business meetings? **YES** | **NO**

If NO, how will decisions be made? _____

B. Will the group engage in fundraising activities? **YES** | **NO**

If NO, how will money be obtained to finance the group's activities?

C. Will the group include ALL students in a class or department (senior, junior, etc. or Social Studies, Foreign Language, etc.)? **YES** | **NO**

If YES, what class or department? _____

If NO, will membership in the group be open to everyone? **YES** | **NO**

(Optional Comment) _____

Sponsor's Signature: _____ Date: _____

Principal's Signature: _____ Date: _____

Business Office Use Only:

NEW CAMPUS OR STUDENT ACTIVITY ACCOUNT CODE

Gilmer Independent School District

REQUEST AUTHORIZATION TO CONDUCT A FUNDRAISER

Campus: _____ Group: _____

Fundraiser Title: _____

Taxable Fundraiser: Yes | No

A. Fundraiser will be conducted from (date) _____ to (date) _____.

B. Profit will be used for _____.

C. What vendor will be used? _____

D. How will the merchandise or service be sold or provided (e.g. catalog sales, individual sales to students and staff on campus, prepaid orders, etc.)?

E. What type of merchandise or service will be sold or provided?

Will edible items be sold to consume during school hours, as defined by federal law:
(midnight to 30 minutes after the end of the school day)? Yes | No

If yes, you MUST ATTACH the form,
Approval to Sell Edibles for Consuming on School Grounds.

Projected Sales and Expenses:

Total Projected Sales \$ _____

Total Projected Expenses \$ _____

Projected Net Profit \$ _____

Sponsor Certification:

I hereby certify that a complete income/expense summary will be submitted to the principal within 30 days after the fundraising activity is ended. I certify that all money collected will be deposited in accordance with the district's campus activity procedures.

Sponsor's Signature: _____ Date: _____

Approve? YES | NO Principal: _____ Date: _____

Approve? YES | NO Admin : _____ Date: _____

Appendix B: Sample Club Constitution and Bylaws

Please see the following pages
for a sample constitution and bylaws
you can adapt for your student activity group.

Gilmer Independent School District Activity

Sample Club Constitution and Bylaws

New clubs (student-led groups) can use this example when developing a constitution and bylaws, specific to their club’s needs. Established clubs can use this to update their bylaws. In your final copy, be sure to eliminate or replace the italicized words which provide instructions.

ARTICLE I: NAME AND PURPOSE OF CLUB

Section A: The name of this club shall be _____.

Section B: *If the club is a member of a national or state organization, add the following statement and attach a copy of the national/state constitution as a part of this document.*

The rules and regulations of the National Constitution shall be followed when not inconsistent with the rules and regulations of Gilmer ISD.

Section C: The purpose of this club shall be _____.
List in detail the objectives of the club.

1. _____.
2. _____.
3. _____.

ARTICLE II: MEMBERSHIP AND DUES

Section A: Eligibility – Membership shall be open to _____ upon payment of the dues as stated in Section B. *[State qualifications of membership]*

Section B: Dues – Members shall pay \$_____ per year.
[List national and state dues separately, if applicable.]

ARTICLE III: MEMBERSHIP AND DUES

Section A: Officers – Membership shall be open to _____ upon payment of the dues as stated in Section B. *[State qualifications of membership]*

Section B: Qualifications – Officers must be members of the group and_____.
[State applicable criteria.]

Section C: Election – Officers shall be elected by ballot at the _____ meeting of the _____ semester by a majority of the vote cast for that office.

Gilmer Independent School District Activity

Section D: Term – Officers shall serve for one school year, and their term of office shall begin _____ . *[Examples. September 1 or first day of fall semester]*

Section E: Vacancy – If a vacancy occurs in the office of President, the Vice-President shall assume the office for the remainder of the term. Vacancies in any other office shall be filled by a special election.

ARTICLE IV: DUTIES OF OFFICERS

Section A: President – It shall be the duty of the President to

- Preside at meetings
- Vote only in case of a tie
- Represent the club
- Appoint committee chairpersons, subject to the Executive Committee’s approval.
- Serve as an ex-officio member of all committees except the Nominating Committee.
- Perform such other duties as ordinarily pertain to this office.

Section B: Vice-President – It shall be the duty of the Vice-President to

- Preside in the absence of the President
- Serve as chairperson of the Program Committee

Section C: Secretary – It shall be the duty of the Secretary to

- Record the minutes of all meetings
- Keep a file of the club’s records
- Maintain a current roster of membership
- Issue notices of meetings and conduct the club’s general correspondence

Section D: Treasurer – It shall be the duty of the Treasurer to

- Assist the sponsor in receiving money and preparing forms for deposits and expenses
- Assist the sponsor in keeping an itemized record of receipts and expenditures
- Assist the sponsor in reporting the club’s financial activity to its members

ARTICLE V: MEETINGS

Section A: Regular Meetings – Regular meetings will be held monthly during the school year.

Section B: Special Meetings – Special meetings may be called by the President with the approval of the Executive Committee.

Section C: Quorum – A quorum shall consist of _____. *[The number required to make decisions for the club should be small enough that a quorum will usually be present but large enough to prevent a small minority from deciding for the rest; an example is 2/3 membership.]*

Section D: Parliamentary Authority – Robert’s Rules of Order shall govern this club in all cases to which they apply and in which they are not inconsistent with these bylaws.

ARTICLE VI: ADVISOR

Section A: Selection – The teacher advisor/activity group sponsor shall be appointed by the campus principal.

Section B: Duties – The responsibilities of the advisor/sponsor shall be to

- Maintain an awareness of the activities and programs of the student group/club.
- Attend regular meetings, special meetings, and meetings of the Executive Committee as often as his or her schedule allows.
- Meet regularly with the club President to discuss upcoming meetings, long range plans, goals, and problems of the club.
- Assist in the orientation of new officers.
- Explain campus policy and procedures that apply to the club.
- Provide direction regarding parliamentary procedure, group-building, goal-setting, fund-raising, and implementation of goals.
- Assist the Treasurer in monitoring expenditures, making deposits and payments, recording and reporting financial data, and preserving financial records.
- Guide the Secretary in matters related to group communications and record-keeping.
- Direct the group in appropriate fundraising activities.
- Inform group members of factors that constitute unacceptable behavior and the possible consequences of such behavior.

ARTICLE VII: EXECUTIVE COMMITTEE

Section A: Responsibility – Management of this club shall be vested in an Executive Committee responsible to the entire membership to uphold these bylaws.

Section B: Membership – This committee shall consist of the officers listed in Article III and the teacher advisor/activity group sponsor.

Section C: Meetings – This committee shall meet at least once between regular meetings of the club to organize and plan future activities and meeting agendas.

ARTICLE VIII: ADDITIONAL COMMITTEES

Gilmer Independent School District Activity

Section A: Program Committee – A program committee, composed of the Vice-President as chairperson and _____ other members shall be appointed by the President before _____ *[designate an appropriate time period]* for the purpose of planning the overall program of the club.

Section B: Other Regular Committees – *[List any other committees applicable to the club, such as a committee to plan or oversee finances, publicity, social events, community outreach, campus relations, etc. If the club has no need for other committees, they are unnecessary.]*

Section C: Special Committees – The President shall have the authority to appoint any special committee, with the approval of the Executive Committee, from time to time as needed.

ARTICLE IX: AMENDMENTS

Section A: Selection – These bylaws may be amended by a two-thirds (2/3) majority vote of the group's membership.

Section B: Notice – All members shall receive advance notice of the proposed amendment at least five days before the meeting. *[The time may be extended to the following meeting.]*