
ACTIVITY FUND PROCEDURES MANUAL

San Felipe Del Rio CISD

Revised May 2026

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Activity Fund Overview

This Activity Fund manual has been compiled from many sources. The Texas Education Agency recommendations have been incorporated into this manual as well as updating existing practices and procedures of the San Felipe Del Rio CISD.

This is not a finished product since there are constantly new regulations and guidelines to be included as well as recommendations from the independent auditors.

Principals, financial secretaries and clerks, sponsors and other personnel involved in the handling of Activity Funds are responsible for following the guidelines and procedures prescribed in this manual. If there are any questions concerning these procedures, please call the District Comptroller, Alejandra Villarreal, at (830) 778-4001. All personnel involved will be trained on this manual, which will be posted to the webpage.

This manual is designed to provide a set of standardized accounting guidelines and procedures for the administration of the San Felipe Del Rio Consolidated Independent School District Activity Funds.

This manual supersedes all prior publications regulating the administration of Activity Funds.

Purpose and Types of Activity Funds

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

Activity Funds accounts consist of Campus Activity Funds (461) and Student Activity Funds (8XX).

Campus Activity Funds (461) are generated by the campus at the direction of the principal with various activities such as fees, fines, vending machine commissions, picture commissions, and donations. These funds, in accordance with Board Policy CFD (Local) may be used for activities of the students, faculty, staff or campus. The collection and disbursement of Campus Activity Funds must comply with the Activity Funds Procedures Manual. These funds are used

to promote the general welfare of each school and the educational development and morale of all students and staff.

Money raised by student organizations are Student Activity Funds (8XX) held in trust by the school for the benefit of the student organization. Decisions on the use of club funds are the concern of the specific student groups to whom the funds belong, as long as the decisions regarding the use of the funds do not conflict with Board Policy and/or legal regulations or restrictions. These funds are to be expended to benefit the student organization that created the fund. This money does not belong to the campus. The group/club must be a bona fide club approved by the campus principal and the students or the organization determine how the money is spent.

The club **MUST** have minutes recorded showing the approval of expenses/transactions. When purchase orders are created for these expenses/transactions, the minutes recording the approval **MUST** be electronically attached to the purchase order in Skyward.

Student Organizations

A student organization is one that has been properly approved by the campus principal and consists of elected student officers and a faculty sponsor. Clubs that do not elect officers and/or hold regular activities for two consecutive years will be considered inactive and any balances transferred to the Student Activity Fund, Optional Tracking Code (OTC) S80.

Audit of Activity Funds

Activity Funds are audited annually by the District's external independent auditor. In addition, an audit is to be performed whenever there is a change in principal or financial clerk. The principal may request in writing a special audit if a situation or event warrants it.

Responsibility of Activity Fund Accounts

The principal of the school is responsible for the proper administration and accounting of all general school activity funds in accordance with state and local law, District-approved accounting practices and procedures. The balance of these funds are carried over to the next fiscal year.

The principal is NOT responsible for funds collected, disbursed and controlled by parent or booster organizations. These parent and booster organizations' funds are not to be accounted for in the school's Activity Funds.

Cash Receipts

Activity Fund cash receipts are the means of accurately recording cash received and providing support for each bank deposit. Only pre-numbered cash receipt books are to be used. All cash and check collections must be recorded (in triplicate) by the person receiving the money:

- The original (sand colored) receipt is given to the person submitting the money.
- The second copy (yellow) is to be submitted with tabulation of money deposited.
- The third and permanent copy (pink) is to stay (attached) in the receipt book and be used for backup documentation.

Only sponsors who have completed the Activity Funds training can fundraise and collect funds. All persons receiving money will issue a receipt. Under NO circumstances shall a person receive money without issuing a receipt. The receipt must be completed in its entirety, including:

- Date, activity fund site, and amount.
- The individual or firm submitting the money (a receipt may not be issued to more than one person).
- An explanation of the purpose for which the money was received.
- The signature of the person receiving the money. The signature must be a manual handwritten signature, signature stamps are forbidden.

An actual cash count shall be made by the person signing the receipt in the presence of the person turning in the money. Post-dated checks cannot be accepted from any source.

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. The original of the voided receipt must be attached to the copies and retained for audit purposes. Keep all cash receipts and financial records on the campus for two (2) years. At the end of two (2) years, the records can be sent to Records Management.

Purchasing Procedures

All purchases will be made using District purchase orders. The school district will not pay for purchases (any commitment of District dollars) made unless a purchase order was issued first. It is vital all staff be aware of this policy.

No purchases shall be made unless sufficient funds are available in the proper Activity Fund account and no purchases shall be pre-paid in advance to vendors. All expenditures shall be paid by check from the Activity Fund checking account.

When ordering an unknown quantity of fundraising merchandise, you must initiate a purchase order for a \$0.00 amount PRIOR to placing orders. All items ordered with a purchase order must be delivered to the warehouse then the warehouse will deliver it to the campus. These purchase orders need to be marked received in Skyward when the items are delivered to the campus. When orders are complete (the fundraiser is finished), an additional purchase order will need to be generated with the amounts to be paid and cross reference the original \$0.00 purchase order number. The Accounting Department will process the second purchase order and the \$0.00 purchase order will be liquidated by the Purchasing Department.

Pre-payment to vendors is prohibited. Reimbursements are not allowed.

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 written for the intended purpose of the group and should not divert for other uses.

Fundraising and Sales 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. Fundraising activities are not confined to regular school hours but are considered an extension of the school program. Money received from a fundraising activity must be spent according to the purpose for which the money was raised.

All fundraising projects are subject to the approval of the Principal, District Comptroller, and the athletic director if sports related. Prior to any fundraising activity, the organization must complete a Fundraiser/Contribution/Membership Request Form and obtain the proper signatures. The completed and signed form shall be emailed as an attachment to the fundraiser request forms email: Fundraiser_ReqForms@sfdrcisd.org.

Sponsors of student groups shall be a teacher/professional and must submit to the principal plans for any fundraising activities during the year, the amount to be raised, and the use of such funds.

The intended use of funds section should clearly benefit the students. No vague terms will be allowed such as miscellaneous, etc. or incentives.

Once forms are completely approved the Accounting Department will assign a project number. The Activity Funds clerk will see that a copy of the approved form and assigned project number are returned to the sponsor. Once the form is sent, then and only then can the project begin.

Within four weeks of the close of the project, a recap form shall be completed noting details of deposits, expenses, and profit/loss. The form should be signed by the sponsor and the principal and submitted as an attachment to the fundraiser request forms email:

Fundraiser_ReqForms@sfd-r-cisd.org.

The sponsor and campus secretary are ultimately responsible for the actual preparation and submission and recap forms; however, the person requesting permission to conduct the fundraising event should prepare the report.

Money raising activities directed by a parent, patron, or alumni organizations are not regulated by any provision of the above procedures. Activities of outside organizations must be conducted outside of school hours and may not involve students or teachers during the regular school day.

The principal is responsible for the oversight of these funds. The faculty sponsor is responsible for accurate handling, recording, documenting and accounting for these funds. Such records shall include at a minimum: distribution lists, collection reports, original cash receipts received for money turned in to the campus bookkeeper/secretary, and sales brochure. **No money apps permitted by any district organization. This includes, but is not limited to, Cash App, Venmo, PayPal, Zelle, etc.**

All records shall be retained for audit purposes for a period of seven years.

Student Activity Fund purchases have the potential to be scrutinized by the public and therefore should clearly benefit the students.

Individual Student Activity Funds Clubs may use money raised for the following purposes:

- Finance transportation to an approved event.
- Meals at an approved event.
- Banquet expenses.
- Expenses for the sponsor and chaperones for the approved event.
- Contest entry fee.
- Supplies and equipment related to the club.
- Contest awards.
- Building use fee and security fee for an approved event.
- Inexpensive symbolic awards.
- Extra custodial help for an approved event.
- Expenses associated with a senior prom, such as DJ, decorations, facility, invited guests, etc.

Unallowable use of funds:

- Cash gifts or gift cards.
- Gifts for school employees unless little monetary value for the faculty for teacher appreciation (limited to \$25 or less).
- Classroom supplies and furniture.
- Hygiene products.

Student Activity Funds may not use money raised for cash gifts, to purchase a table or tickets to banquets for employees, or to purchase a gift for any school employee (except to purchase items of little monetary value, \$25 or less, for the faculty for teacher appreciation).

Faculty Funds (Faculty Coke, Hospitality, Sunshine, etc.) may use money for the following purposes:

- To purchase school shirts for faculty.
- To purchase food, drinks, snacks, etc. for staff.
- To purchase paper goods and supplies for staff break rooms.
- To pay for back to school, Christmas, end of school gatherings, picnics, etc.
- Attendance/morale incentives for faculty.

Faculty funds (Faculty Coke, Hospitality, Sunshine, etc.) may NOT use money for cash gifts.

Per Board Policy FJ Legal, the District is not a “qualified nonprofit organization” for purposes of the Charitable Raffle Enabling Act and will not sponsor or conduct raffles, i.e., award one or more prizes by chance at a single occasion among a pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize.

Fundraiser Checklist:

- Fill out Fundraiser Form two (2) weeks prior to event.
- Obtain approval and project number prior to event.
- Make deposits daily – NEVER keep cash overnight.
- Complete Fundraising Recap Form four (4) weeks after ending date of project.

State and Local Sales Taxes

Purchases

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

However, 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 athletic teams purchasing their own jackets.) Texas sales tax statutes impose tax on the sale, lease, or rental of tangible personal property and selected service. 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 the item will be utilized by a student in a school group for a school function.

Purchasing Items for Resale

Schools may issue a resale certificate in lieu of paying tax to vendors when purchasing taxable items to resale. For example, if school or school group purchases yearbooks, or a bulk of t-shirts, etc. for a fundraiser, the District must collect tax on the sales price of taxable items when

selling them to students or to others. The District will pay the tax to the Texas Comptroller on a monthly basis.

Sales

School sponsored trip 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 the meals. The school must pay for the meals by check or purchase order and provide the eating establishment with an exemption certificate. Individual members of the athletic team, band, etc., may not claim exemption from the sales tax on the meals they purchase while on a school-authorized trip, where these purchased are paid with cash. An exemption may also be claimed by the school from the Hotel Occupancy Tax if the school contracts and pays for the accommodations and provides the hotel with a completed Hotel Occupancy Tax Exemption Certificate (this form is issued with the check). Teachers, coaches, etc. MAY NOT claim exemption from sales tax on individual purchases while on school business even though they are reimbursed by the school for expenses.

Though this is not a comprehensive list (there may be other items where taxes may have to be collected), schools must collect and report sales tax on the following:

- School purchases supplies **sold** directly to students including athletic equipment and physical education uniforms. If clothing is being ordered in the name of the school district and students are paying for it, it is considered as being sold to the students.
- Fees for materials when the end product becomes a possession of the student except products used in agriculture.
- Student publications such as yearbooks and newspapers.
- Football programs.
- Clothing, shoes, etc., when the item becomes the personal possession of the student.
- School rings.
- Books sold to students at book fairs.
- Any sales by teachers and students **MUST COLLECT** the sales tax on merchandise other than food products they sell. If the school assumes responsibility for the activity and/or sales, the school is responsible for insuring the tax is paid. The school may purchase items tax free **BUT** must collect the tax when the items are sold.

Non-taxable Sales:

- Ad sales for yearbooks, programs, newspapers.
- Admission to athletic events, dances, drama and musical performances.
- Admission to summer camps, clinics, workshops, project graduation.
- Admission to banquets, prom, homecoming.
- Admission to tournament fees and academic competition fees.
- Bake sales.
- Discount cards and books.
- Facility rentals for school groups.
- Food items sold during fundraisers (all net proceeds must go to the organization for its exclusive use).
- Labor – automotive, etc. (note: parts are taxable).
- Magazine subscriptions greater than six months.
- Parking permit.
- Services – car wash, cleaning, etc.

Taxable Sales:

- Agenda books.
- Art – supplies or works of art.
- Artistic – CDs, DVDs.
- Athletic equipment and uniforms.
- Auction items sold.
- Automotive parts and supplies.
- Band equipment supplies, patches, badges, uniform sales or rentals.
- Book covers.
- Books – workbooks, vocabulary, library (when we are the seller).
- Brochure/catalog items.
- Calculator.
- Calendars.
- Candles.
- Clothing – school, club, class, spirit.

- Computer supplies, mouse pads.
- Cups – glass, plastic, paper.
- Decals.
- Directories.
- Drafting – supplies.
- Family and Consumer Science supplies and sewing kits.
- Fees – copying, printing, laminating, etc.
- Flowers – roses, carnations, arrangements.
- Greeting cards.
- Handicrafts.
- Horticulture items.
- Hygiene supplies.
- Identification cards – when they are sold to entire student body.
- Locks – sales and rentals.
- Lumber.
- Magazines – subscriptions less than six months and when sold individually.
- Music supplies – recorders, reeds.
- Parts – Career and Technology classes.
- PE uniforms and supplies.
- Pennants.
- Pictures – school, group (if the school is the seller).
- Plants.
- Rentals – equipment of any kind, uniforms, towels.
- Repairs to tangible personal property.
- Rings and other school jewelry.
- Rummage, yard, and garage sales.
- Safety supplies.
- School publications – athletic programs, posters, brochures, magazines, newsletters, newspapers, reading books, sheet music.
- School publications – yearbooks.
- School store – all items except food.

- Science kits, boards, supplies.
- Spirit items.
- Stadium seats.
- Stationery.
- Supplies – any sold to students.
- Uniforms – any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts.
- Vending – pencils and other non-edible supplies when the school services the machine.
- Woodworking crafts – entire sale to include parts and labor.
- Yard signs.

All sales tax collected by campuses shall be reported monthly by the campus secretary to the Accounting Department by the fifth (5) of the month. The Accounting Department will assume full responsibility for transmitting to the State Comptroller's office all sales tax collections received from the campus.

Tax Free Days Sales

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 when the price of the item is \$5,000 or less. There is no limit on the number of bona fide groups at a school district.

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, holding meetings, and conducting business are bona fide chapters of the school. Group meetings 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 fundraiser qualifies for a tax free day.
- The Basketball Club qualifies for a tax free day.
 - The basketball team does not qualify for a tax free day.
- The Cheerleader Club qualifies for a tax free day.

- The cheerleader team does not qualify for a tax free day.
- The Debate Club qualifies for a tax free day.
 - Debate teams and classes do not qualify for a tax free day.
- The French Club qualifies for a tax free day.
 - French classes do not qualify for a tax free day.
- The Senior Class qualifies for a tax free day.
 - A particular class that has seniors in it does not qualify for a tax free day.

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-order 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 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.

Commissions/Donations

Funds from Target Education Program, Box Tops for Education, Office Depot Education Program or Recycling belong to the students. Funds/profits from events when sponsors/school does not handle cash – we receive a portion of the proceeds (Skate night, photographs) – will be considered donations. Donated capital assets as well as other donations must be submitted to the Board of Trustees for approval.

The District has implemented a policy that all donations, monetary or non-monetary will be reported to the Comptroller. Information required on the data sheet includes the following:

- Donor/Organization name.
- Key contact name.
- Donor address.
- County (if outside of Val Verde).
- Phone Number.

- Email Address.
- Intent of donation (if monetary).
- Quantity & list of items (if non-monetary).

For all donations please email the donation information to: donations@sfdrcisd.org.

The Comptroller will report the information to the Chief Financial Officer. The Chief Financial Officer will prepare the memo to the Board of Trustees for approval. Donated capital assets must be added to the campus inventory.

Check Requests

Approved purchase orders and invoices are the authority for the issuance of an Activity Fund check. In order to receive a check on Friday, all purchase orders and invoices must be submitted to the Accounting Department by 12:00 p.m. Wednesday of that week. In-house check runs are only permitted on a limited basis with the Chief Financial Officer approval. Vendor's original invoices must be submitted for adequate documentation. Pre-numbered checks issued sequentially and are used to disburse all funds. These checks are administered by the Budget Department.

Guidelines for Conducting Concessions

The club/organization sponsor should be present at all times during the concession to resolve any monetary disputes or issues. **No money apps permitted by any district organization. This includes, but is not limited, to Cash App, Venmo, PayPal, Zelle, etc.** Volunteers should be properly trained in cash handling and inventory management. The club/organization sponsor is ultimately responsible for reconciling incoming cash with remaining inventory.

Responsibilities include:

- Establish a safe environment to work in. Make sure all equipment is in good working condition.
- Establish responsibilities before volunteers arrive.
- Stocking and restocking.
- Cash management.
- Inventory purchasing.
- Concession stand maintenance and upkeep.
- Concession stand set up and tear down.

- Selling.
- Create instructions and/or checklists for each duty.

It is critical to maintain a log of what you purchased, sold, and what is left in inventory. A standard template is available on the fundraising excel file to keep track of inventory and concession revenue (Concession Stand Inventory Control Form). Note any discounted items separately at the end of your log so that it is evident when “reduced prices” are granted. This is common when games/events are coming to an end and there is a surplus of inventory that needs to be sold. If inventory is given away, list the description, quantity, and the value of the quantity that was given away under the “inventory wasted” section of the template.

Basic equipment should include a cash box (have enough small bills and coins for early transactions), calculator, tape, menu boards, latex gloves, microwave, cleaning supplies, hand sanitizer, garbage cans, first aid kit, paper towels, etc.

Receipt of Money by Persons Other than the Cash Receipt Clerk

A distribution record must be kept of all cash sub-receipts issued to teachers, sponsors, and other individuals approved by the principal to collect funds. Money may be collected by an authorized individual other than the cash receipt clerk (teachers, librarian, clerks, etc., but only as approved by the principal) for such items as books, student fees, fundraising activities, etc. In some cases, the authorized individual may issue cash sub-receipts to payers for monies collected. In such instances, the individual collecting the monies must account for the monies collected as follows:

- The original (sand colored) receipt is given to the person submitting the money.
- The second copy (yellow) should be stapled to a Tabulation of Monies Form with only the summary and total information completed.
- The third and permanent copy (pink) is to stay (attached) in the receipt book and be used for backup documentation.

Collections shall be submitted to the cash receipt clerk on a daily basis. Always make copies of all checks for documentation purposes. The attached second/yellow copy of the cash receipt shall be sent with monies collected to the cash receipt clerk who will count the funds in the presence of the depositor and prepare an Activity Fund cash receipt once the deposit total is verified. The cash receipt clerk should keep the cash sub-receipts on file for two (2) years for

audit purposes. Then they should be sent to Records Management for an additional five (5) years. **No money apps permitted by any district organization. This includes, but is not limited to, Cash App, Venmo, PayPal, Zelle, etc.**

Changes of Sponsors

The District has implemented a policy that when there are changes in sponsors of Student Activity Funds, it is the responsibility of the Campus Principal to obtain all cash receipt books and financial records of that sponsor prior to him/her leaving. The Campus MUST notify the Chief Financial Officer prior to the sponsor leaving so that an internal or external auditor may be sent to the campus to make sure all cash receipts and financial records are kept for the next sponsor (if less than two years). After this has been done, a determination can then be made whether external auditors will be called prior to the next sponsor assuming that sponsorship role.

Retention of Records

All financial records should be kept current and in good order for a period of seven years and available for audit at any time.

Deposits and Deposit Slips

Deposits for monies received must be deposited in the bank account on a daily basis (cash and checks). Money is never to be kept overnight. If an emergency arises where the money cannot be deposited into the account, place the money in the money bag marked “Do Not Work” and have it taken to the bank by courier to drop into the night depository. It must be deposited in the bank the next business work day. Money and/or checks are never to be sent through campus mail or with students. The courier is available to pick-up and transport money from campus to campus. Funds for a deposit at the end of the school day will be picked up by the District Security Courier for deposit in the bank.

All checks held for deposit shall be endorsed as follows – For Deposit Only, Name of School, Activity Fund and Account Number. It is the procedure of the District that all checks must be endorsed at the time they are receipted or accepted. The practice of cashing personal and/or payroll checks is prohibited.

A bank deposit slip shall be prepared in triplicate and shall include the following:

- The date and amount of the deposit.

- The cash receipt number(s) issued that make up the deposit.
- A listing of each check in the deposit, including the check number.
- Breakdown of currency/coins.

The yellow copy of the deposit slip is retained by the bank and returned directly to the Accounting Department. The sum of the amounts of the supporting cash receipts must agree with the amount of the deposit slip.

Deposit slips are used and validated by the bank. Our bank prints directly on the deposit slip the receipt that includes the date of the deposit, the account number and the amount of the deposit. The deposit slip with this printed information will serve as documentation for the specific date those receipts were credited to the bank account. Deposit slips are obtained from the Accounting Department as needed and must be printed with the school's Activity Fund account name.

The campus secretary will reconcile the amount deposited to the record of pre-numbered tickets that were sold and the amount of cash recorded in cash receipt forms or records, when applicable.

Budgets

Activity Fund accounts will not be a part of the Proposed District Official Budget. Seventy-five percent (75%) of all unexpended balances will be brought forward in July of each year. The remainder (approximately 25%) will be brought forward by the end of November once the annual audit has been approved by the Board of Trustees.

The District has implemented a procedure that after Student Activity Fund accounts are no longer being used – have been dormant for at least two (2) years, and the club or organization is no longer a functioning organization, those funds may be transferred to an account with the **Optional Tracking Code (OTC) of S95 (Student Benefit Only) to be spent only for the benefit of students. The Principal and the Chief Financial Officer must approve of this action before the transfer takes place.**

When two organizations decide to combine their two groups into one organization, they may also combine their funds into one with the approval of both the Principal and the Chief Financial Officer.

Returned 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 by the bank, the following procedures shall be followed:

- The Accounting Department will notify the campus involved.
- The financial clerk shall immediately notify the maker of the returned check and request that it be redeemed with cash.
- If the maker of the returned check requests that it be re-deposited, such action shall be taken. A check may be re-deposited only once, after such time only cash may be accepted.
- Under no circumstances should the returned check be surrendered to the maker except in return for cash.
- No checks shall be accepted from a party who has not redeemed a previously returned check.
- Retain all bank memorandums in the school files, i.e., notification of NSF and any other documentation.
- A budget amendment will be submitted to the Budget Department to reduce revenue and expense (opposite of original amendment).
- A journal entry will be created by the Comptroller for entry to the general ledger. A copy will be submitted to the Budget Department.

When a returned check is redeemed by the maker, the resulting deposit is known as a re-deposit. Procedures to be followed are:

- Prepare a separate deposit.
- Date and amount of re-deposit.
- Name of the maker of the returned check.
- The original cash receipt number.
- Do not issue a cash receipt since such action would constitute a duplication.
- If a person redeems a returned check with cash, give him/her the returned check as his/her receipt (keep a photocopy for records).

Individual campuses are responsible for the collection of returned checks. If a check is deposited twice to the bank account and returned the second time by the bank, marked non-sufficient funds or account closed, send a letter to the maker of the check requesting payment in cash or by cashier's check within a ten (10) day period. The letter should be sent to the last known mailing address of the maker and should contain the check number, date and amount of the check. Do not send the original check. The letter should stipulate the check has been re-deposited and returned again and unless payment is received within ten (10) days, the check will be turned over to the District Attorney's Office for the filing of criminal charges. This letter should be sent Certified Mail – Return Receipt Requested.

Money and/or checks are NEVER to be sent through Campus Mail. The Courier is available to pick-up and transport money from campus to campus. Coordination should be done through the District Police office.

Athletic Activity Procedures

Fund 100 Athletic Activity Cash Receipts – R 5752 Athletic Activities FASRG states, "This code is used to classify revenues realized from athletic activities, including admission and gate receipts. Object 5752 Revenue to include: Ticket sales to athletic events and concession sales specifically attributable to athletics (in accordance with local policy)."

When Senior Passes are sold, the procedures for issuing receipts should be followed and a receipt given to each student purchasing a pass. Receipts should be issued as noted in the previous Cash Receipt section. A cash receipt number should be obtained from the Budget Department and a Data Deposit Sheet should be prepared for the total amount being deposited. Included on the Data Deposit Sheet will be a brief description of the deposit. The amount listed should match the amount being sent to the bank, as well as the total of the receipts. The receipts should be scanned and copies included with the data sheet when it is submitted to bankdeposits@sfd-r-cisd.org. Remember, **no money apps permitted by any district organization. This includes, but is not limited to Cash App, Venmo, PayPal, Zelle, etc.**

All other event tickets are purchased online through GoFan. The Accounting Department will send out an email with a screen shot from the bank showing the ACH amount deposited and assigning a cash receipt number to the transaction. The Athletics secretary needs to prepare a data sheet with the date being the date of the ACH deposit, and the amount listed should match

the amount of the screen shot. A brief description of the deposit will be included on the Data Deposit Sheet. The Athletics secretary will log into GoFan and go to the Financial Tab. Once there, they will go into Event Summary and click on the amount deposited that Accounting sent out. They will open the report and copy and paste the report into the data sheet that is being prepared. They will also copy and paste the email from Accounting showing the ACH deposit and the assigning of the cash receipt number. These items are the backup for the deposit. These steps are necessary to record revenue to the general ledger. The data sheet, including the backup, will be submitted to bankdeposits@sfd-r-cisd.org.

Contacts

Job Title	Name	Phone Extension
AP Activity Funds Clerk	Isela Valdez	4025
Accountant Assistant	Araceli Kurutz	4058
Accountant	Teresa Veylupek	4052
Comptroller	Alejandra Villarreal	4024
CFO & Deputy Superintendent of Business Services Secretary	Terri Mendoza	4005
Chief Financial Officer	Gilbert E. Sanchez	4005
Deputy Superintendent of Business Services	Amy Childress	4005

Exhibits

Fundraising / Contribution / Membership Request Form:

<https://www.sfd-r-cisd.org/media/uzlfs4sy/fundraiser-request-form-07-2023.pdf>

Fundraising Recap Form:

<https://www.sfd-r-cisd.org/media/2llhvgrh/fundraiser-recap-form-07-2023.pdf>