

ACTIVITY FUNDS GUIDELINES

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DISTRICT ACTIVITY FUND GUIDELINES

Activity guidelines are established in order to:

- 1) Comply with the Internal Revenue Service business expense regulations
- 2) Comply with the state law
- 3) Establish a standard set of guidelines for all persons dealing with Activity funds on behalf of the District

SECTION 1 GENERAL INFORMATION

1.1 PURPOSE OF ACTIVITY FUNDS

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

1.2 DEFINITION

There are two kinds of activity funds: **Student Activity Funds** are related to a specific club or class, and all decision-making for these funds rest with the student group. **Campus Activity Funds** are generated by the campus as a whole, and must be spent in such a manner to benefit the campus. Assets of outside groups, such as the PTA or booster clubs, are not Activity Funds and cannot by law be the accounting responsibility of the District.

1.3 RESPONSIBILITY FOR ACTIVITY FUNDS

The responsibility for activity funds involves principals, support staff such as school Secretaries and clerks, student group sponsors, central office administrators and external auditors. The school principal or designee is responsible for the proper collection, disbursement and control of all activity fund monies. This responsibility includes:

- A) Providing for the safekeeping of monies.
- B) Proper accounting and administration of fund transactions.
- C) Expenditure of funds in compliance with applicable federal and state laws, and local board policy administrative guidelines.

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- D) Adequate training and supervision of all personnel designated by the principal
To administer activity funds.

The individual activity fund sponsors are responsible for managing their respective activity fund accounts. This responsibility should include developing fund-raising plans, monitoring the financial position of their account, reviewing their financial statements, safekeeping activity fund monies until they are deposited by the District, involving students in the operation of the activity they sponsor, complying with District purchasing guidelines, and other fiduciary responsibilities.

1.4 AUDIT OF ACTIVITY FUNDS

Activity Funds may be audited periodically by the District's Business Manager. The purpose of these audits is to determine if the policies and procedures established for activity funds are followed correctly and in a businesslike manner, and also to determine that the transactions and balances as reported on the annual reports are an accurate summary of activity fund receipts and disbursements. The Business Manager may discuss the results with the campus principal and Superintendent.

In addition, an audit is to be performed whenever there is a change in principal or his designee. The principal may request in writing a special audit if a situation or event warrants it.

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

SECTION 2 BASIC RECORDS

2.1 RETENTION OF RECORDS

All records should be kept current and in good order for a period of five years.

2.2 ACTIVITY FUND CASH RECEIPTS

Activity Fund Cash Receipts are the means of accurately recording cash received and provide support for each bank deposit. Only pre-numbered cash receipt books provided by the campus are to be used. (See example forms on page. 15.)

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2.3 PURCHASE ORDERS

The approved purchase order form is the authority for the issuance of an Activity Fund check, which will be disbursed through the Business Office. (See example forms on page 17.)

2.4 BANK DEPOSIT SLIPS

Deposit slips, once validated by the bank, serve as a record for the specific date that receipts were credited to the bank account. (See example forms on page 16.)

2.5 MONTHLY BANK STATEMENTS

The bank statement is the official bank record reflecting all transactions affecting the cash balance on deposit during the preceding month. When properly reconciled, the statement serves as official support for the cash balance indicated in the Activity Fund records. A bank statement will be received and reconciled for all accounts by the District Business Manager.

2.6 GENERAL LEDGER – COMPUTER PRINTOUTS

The general ledger for Activity Funds is maintained on the District's central computer system. The general ledger summarizes all transactions of the Activity Fund during the month. These reports are available to the campus through the District's computer system.

SECTION 3 ISSUING RECEIPTS

3.1 GENERAL RECEIPTING PROCEDURES

- A) All cash and check collections must be recorded (in triplicate) by the person receiving the money:
 - 1. White copy – to person submitting the money.
 - 2. Yellow copy – attached to the deposit slip.
 - 3. Pink copy – retained in receipt book.

- B) The receipt must be completed in its entirety, including:
 - 1. Date, activity fund and amount
 - 2. The individual or firm submitting the money. A receipt may not be issued to more than one person.
 - 3. An explanation of the purpose for which the money was received
 - 4. The signature of the person receiving the money. Signature must be manual.

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- C) The person signing the receipt in the presence of the person turning in the money should make an actual cash count.
- D) Post-dated checks cannot be accepted from any source.
- E) Under no circumstances shall a cash receipt be altered. If an error occurs, VOID the original receipt and all duplicates and issue a new receipt. Voided receipts must be kept intact in numerical sequence in the receipt book for audit purposes.
- F) Do not substitute personal checks for cash collections. Submit all money to the secretary in the same form as collected.
- G) Collections shall be submitted to the campus secretary daily. The campus secretary will count the funds in the presence of the sponsor and prepare a receipt for the sponsor and a deposit slip for the monies. If there is a discrepancy between the actual cash count and the total of the pre-numbered receipts, the secretary will recount the sponsor to investigate and correct any errors. The campus secretary will deposit the monies.
- H) The yellow copies of the deposit slip and receipts shall be forwarded to the Business Office for posting to the accounting records.

SECTION 4 DEPOSIT OF FUNDS

4.1 GENERAL OPERATING PROCEDURES

- A) Checks may be accepted only for the amount of the purchase.
- B) Deposits must be made daily whenever cash collections exceed \$100. If daily receipts are less than \$100, deposits must be made within (3) working days even if the receipts for all three days combined are less than \$100. All the money must be stored in a safe. All money must be deposited prior to holidays and weekends.
- C) All checks held for deposit shall be endorsed "For Deposit Only" with the deposit stamp provided by the Business Office. All checks must be endorsed at the time they are receipt or accepted

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- D) If the bank issues a memo showing the deposit was over or short of what is listed in the deposit slip, every effort should be made to determine which receipt was over or short. If the overage or shortage is not identifiable, a memo signed by both the sponsor and principal describing the amount and possible explanation for the overage/shortage shall be sent to the Business Manager.
- E) Re-deposits (of returned checks) must be deposited separate from other funds collected. Re-deposits will be handled through the Business Office.

4.2 PROCEDURES FOR PREPARATION OF BANK DEPOSITS

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

4.3 CASHING OF CHECKS

The practice of cashing personal and/or payroll checks is **prohibited**.

SECTION 5 RETURNED CHECKS AND RE-DEPOSITS

5.1 RETURNED CHECKS/RE-DEPOSITS/UNCOLLECTED CHECKS

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

- A) The amount of the returned check plus the bank fee will be deducted from the activity account.
- B) The returned check will be re-deposited only once. If the check clears, the amount of the check will be added back to the activity fund.
- C) If the check is returned a second time, the Superintendent's Secretary will send a letter to the payer requesting redemption of the check for cash, money order or cashier's check plus a \$20.00 service fee. Redemption should be made to the Business Office. A copy of this letter will be sent to the sponsor. If the payer fails to respond within two weeks, a certified letter will be mailed notifying payer that failure to redeem the returned check will result in prosecution. If the payer again does not respond, the returned check shall be turned over to the appropriate attorney.
- D) If collection is successful, the amount plus the bank fee(s) will be added back to the activity account. The excess of the service fee will be deposited to the General Operating account to offset processing costs.
- E) No checks shall be accepted from a party who has not redeemed a previously returned check.
- F) The Business Office should maintain a record of all returned checks and the disposition of each.

SECTION 6 PURCHASING POLICIES AND PROCEDURES

6.1 PURCHASES FROM ACTIVITY FUNDS

- A) The school principal is fully responsible for all purchases and commitments requiring the present or future disbursement of Activity Fund monies. Sponsors must have an approved Purchase Order before making any purchase in the name of the school or student organization. See the RISD Purchasing Policies and Procedures manual for instructions for acquiring a purchase order.
- B) No purchases shall be made unless sufficient funds are available in the proper Activity Fund Account.
- C) School personnel making any purchase in the name of the school without an approved RISD purchase order may be personally responsible for the purchase. Use of purchase orders is **mandatory**.

6.2 COMPETITIVE BIDDING REQUIREMENTS

The RISD Purchasing Policies and Procedures Manual must be consulted for any purchases greater than \$10,000. Legal bidding or proposal requirements may be necessary for purchases of this magnitude.

SECTION 7 DISBURSEMENTS

7.1 GENERAL POLICIES

- A) Income received from a specific group (student and faculty) should be expended for that group. The principal shall ensure that expenditures from these accounts are written for the intended purpose of the group and should not divert for other uses.
- B) No expenditure of funds shall be approved by the principal unless sufficient funds are available in the appropriate activity account. Thus, no check shall be drawn on any account with a negative balance unless sufficient funds are available in the appropriate account.
- C) **NO EXPENDITURES SHOULD EVER BE MADE USING UNDEPOSITED CASH!** For example: Paying security guards with cash collected at a dance.

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7.2 REQUEST FOR CHECK

- A) An approved Purchase Order shall be the authority for the issuance of an Activity Fund check. It must be completed and accompanied by supporting documentation (see item C) prior to issuance of a check.
- B) A completed Purchase Order form shall include:
 - 1. The payee
 - 2. Date and amount
 - 3. Description of item(s) or service(s) to be purchased
 - 4. Activity account number to be charged
 - 5. Authorizations (Approvals of Principal and Superintendent)
- C) The Purchase Order shall be attached to the supporting documentation and kept on file for audit purposes. Proper supporting documentation shall include:
 - 1. Vendors' original invoices signed by the sponsor. Periodic statements are not adequate supporting documentation.
 - 2. Other supporting documentation may include sales slips, letters, announcements and renewal notices when invoices are not provided by the vendor. All supporting documentation must be signed by the sponsor.
- D) All invoices shall be checked to ascertain that sales tax has not been charged since purchases made by schools are tax exempt. Exemption certificates are available through the Business Office. Sales tax is not reimbursable.

7.3 ISSUANCE OF CHECKS

- A) All payments shall be made through the Business Office.
- B) Payments must always be made to a specific person, company or organization. Checks shall **NEVER** be made payable to “cash”.
- C) If a check was issued for an estimated amount of expenditures, supporting documentation for the expenditure must be returned the day after the purchase. If the actual amount of the purchase was less than the estimate, monies must be returned immediately. A receipt will be issued and the monies will be re-deposited back into the activity account.

7.4 ADVANCE PAYMENTS

- A) Advance payment may sometimes be requested for necessary expenses to be incurred by clubs or other student groups engaged in out-of-town travel.

- B) Travel advances are to be requested using an approved Purchase Order. Refer to the Procedures Manual for instructions for requesting travel advances.

- C) Upon completion of the activity, the sponsor shall return any unused funds to the Business Office for issuance of a receipt. All supporting documentation and the receipt for unused funds shall be attached to the original Purchase Order.

- D) The settlement of all advances shall be completed the next working day after the completion of the activity for which the advance was made. (See example forms on page 18).

SECTION 8 FIXED ASSETS

8.1 DEFINITION

Fixed assets are purchased or donated items that are tangible in nature, have a life longer than one year and have a unit value of \$5,000.00 or more. The District considers assets costing less than \$5,000 that are particularly susceptible to theft, such as TV's, VCR's, computers and other electronic equipment to be inventoried assets.

8.2 PURCHASE FROM ACTIVITY FUNDS

Refer to the RISD Purchasing and Fixed Assets Manuals. All purchases of fixed assets must be assigned a barcode and added to the District's fixed asset inventory. Contact the Fixed Asset Clerk in the Business Office for bar-code(s) and a Fixed Asset Acquisition worksheet (page 19).

8.3 DONATIONS

All donations must be approved by campus principals. The Business Office must be notified immediately of any donations of fixed assets. The Fixed Asset Clerk will assign a bar code to be affixed to the item and will update the District's fixed asset inventory to include the fair market value of the new asset.

SECTION 9 STATE, LOCAL SALES AND FEDERAL EXCISE TAXES

9.1 TAXABLE STATUS OF PURCHASES

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

A) Tax Free Purchases

All items purchased by a public school, school district or non-private school for the schools own use qualify for exemption from sales tax if the items purchased relate to the educational process. The school, school district or authorized agent should provide the seller with a Texas Sales and Use Tax Exemption Certificate (page 20). 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 organizations’ own funds.

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

B) Exempt School Items

Public and nonprofit private schools and school-related organizations need not collect sales tax on the following:

1. Fees and admission tickets, including football and drama tickets
2. Club memberships
3. Magazine subscriptions, if the subscription is for more than six months and utilizes second-class mail
4. A school newspaper is exempt if it is printed on newsprint, printed more than once a month, and costs less than .75 cents per copy

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C) Exempt Food Sales

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

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

The sale of food, including candy and soft drinks, is exempt from the sales tax when sold by an organization associated with a public or nonprofit private elementary or secondary school (4-H clubs, Future Farmers of America, Future Homemakers, etc.) If:

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

D) School Sponsored Trips

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

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

An exemption may also be claimed by the school from the Hotel Occupancy Tax if the school contracts and pays for the accommodations and provides the hotel with a completed Texas Hotel Occupancy Tax Exemption Certificate (page 21).

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

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E) Taxable Sales

1. Supplies and Publications

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

- a. School-purchased supplies sold directly to students including athletic equipment and physical education uniform
- b. Fees for materials when the end product becomes a possession of the student
- c. Student publications such as yearbooks and football programs
- d. School rings and pictures
- e. Uniforms, T-shirts, and any type of school spirit materials
- f. Items such as handicrafts, candles and books
- g. Stationery, note pads, etc. produced in the classroom or vocational class
- h. Musical instruments, supplies or music

2. Sales by Teachers and Students

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 and must collect the tax when the items are sold.

F) One-Day Tax Free Sales

Each School (district wide), each organization within that school and each outside organization affiliated with that school are allowed to have two one-day tax-free sales or auctions during a calendar year. One-day tax-free sales mean that collection and remittance of state sales tax is not required on qualified sales on that day. The sale of yearbooks can be selected as one of the two on-day tax-free fundraisers. If any yearbooks should be left over, they may be sold at a later date, but sales tax must be charged on the subsequent sales. A book fair is usually not a qualified sales event because the school is not the seller, and the school is therefore acting as an agent for the vendor. The sale of items received from a vendor, in which the school and the vendor have an agreement that the vendor will take back any unsold items, would also generally not qualify as a one-day tax-free sale.

G) Toll Free Numbers

The State Comptroller's office maintains a toll-free tax information number for quick response to any state tax questions you may have. You can reach the Comptroller's Office from anywhere in Texas by dialing: **1-800-252-5555**.

9.2 REMITTANCE OF SALES TAXES

Each school shall collect sales tax on all taxable sales. They may do this in one of two ways: 1) The total price of the item(s) sold may be adjusted to include sales tax, or 2) Sales tax may be added to the purchase price of the item(s). In either case, the school shall report the total taxable sales for each month to the Business Office no later than the 10th of the following month. The District will calculate applicable sales tax, generate a check charging the appropriate amount to each activity fund, complete the sales tax report and remit the payment to the taxing authorities.

SECTION 10 FUND RAISING ACTIVITIES

10.1 DEFINITION OF FUND-RAISING ACTIVITIES

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

10.2 FUND-RAISING ACTIVITIES FOR A SCHOOL

A) General

1. Fund-raising activities are not confined to regular school hours but are considered an extension of the school program. When fund-raising activities are in the name of the school, all funds raised become school funds, belonging to the school-sponsored group responsible for raising the money.
2. To request permission to conduct a fund raising activity, the club sponsor should complete the Fund Raising Application (page 22).
3. All requests submitted will be screened by the Superintendent.
4. Once request has been granted, the sponsor must obtain a purchase order through the Business Office before beginning the fund-raiser (see RISD Purchasing Policies and Procedures Manual).
5. At the elementary level, door-to-door fund-raising by students in activities sponsored by the school or by a school related organization is prohibited.
6. A summary indicating gross collections and disbursements should be submitted to the principal after fund-raiser is complete. The person requesting permission to conduct the fund-raising activity should prepare the report.
7. The club sponsor or activity chairman is responsible for keeping accurate records for all fund-raising activities.

SECTION 11 TRANSFER OF FUNDS BETWEEN ACTIVITY ACCOUNTS

11.1 GENERAL POLICIES

- A) Transfer of Funds between activity accounts are initiated by preparation of a Budget Change/Amendment form (page 23) disclosing both the amount of and the reason for the transfer.
- B) When all required approvals have been obtained the Business Manager may proceed with the necessary journal entries.
- C) All originals of the Budget Change/Amendment forms shall be maintained in the Business Office.

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FIXED ASSET ACQUISITION WORKSHEET

School: _____ Date: _____

Fiscal Year: _____ - _____ Page: _____ of _____

Name (Print): _____ Phone No: _____

Campus No. _____ Room No./Name _____ Qty: _____

Description: _____

Manufacturer: _____ Model: _____

Serial No. _____ Bar-code No. _____

Actual Cost: _____ Purchase Date _____

Check No. _____ PO No. _____ Invoice No. _____

Funding Code: _____ IP Address: _____

Warranty _____

=====
Campus No. _____ Room No./Name _____ Qty: _____

Description: _____

Manufacturer: _____ Model: _____

Serial No. _____ Bar-code No. _____

Actual Cost: _____ Purchase Date _____

Check No. _____ PO No. _____ Invoice No. _____

Funding Code: _____ IP Address: _____

Warranty _____
=====

ACTIVITY FUNDS GUIDELINES

ROBSTOWN INDEPENDENT SCHOOL DISTRICT
801 N. FIRST STREET
ROBSTOWN, TEXAS 78380

ROBSTOWN INDEPENDENT SCHOOL DISTRICT
TAX EXEMPTION CERTIFICATE

This is to certify that _____ purchased for the Robstown Independent School District is exempt from Sales Tax by Educational organization under the laws of the State of Texas.

However, if RISD makes any use of the tangible personal property other than retention, demonstration or display while holding it for sale, lease or rental in the regular course of business, the use shall be taxable to us as of the time when the tangible personal property is first so used and the sales price of the tangible personal property to us shall be deemed the measure of the tax.

RISD will assume full liability for payment directly to the State of Texas of any tax, which may later be determined to be due.

LIMITED SALES PERMIT NUMBER: 1-74-60019932

SIGNATURE: _____
LYDIA LEAL
SUPERINTENDENT

ISSUED TO: _____

CERTIFICATE EXPIRES _____, _____

HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE

Name of exempt organization: **ROBSTOWN INDEPENDENT SCHOOL DISTRICT**
Address (Street and Number) **801 NORTH FIRST STREET**
(City, State and Zip) **ROBSTOWN, TEXAS 78380**

An exemption is claimed from payment of taxes under (TEX. TAX.-GEN. ANN. ART. 23.02(c)) for the rental of a hotel room or rooms from:

Hotel/Motel Name: _____
Address (Street and Number) _____
(City, State and Zip) _____

The reason that the Occupant is claiming this exemption is:

PUBLIC SCHOOL

I declare under penalties prescribed in TEX. TAX.-GEN. ANN. Art. 1. 12 that the information contained in this document and any attachments thereto is true and correct to the best of my knowledge and belief.

Executed the _____ day of _____, _____

Authorized Signature: _____
LYDIA LEAL
SUPERINTENDENT

NOTE: This certificate should be furnished to the Hotel or Motel. **DO NOT** send the completed certificate to the Comptroller of Public Accounts. This certificate does not require a number to be valid.

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**ROBSTOWN INDEPENDENT SCHOOL DISTRICT
REQUEST FOR FUND RAISING PROJECTS**

Date of Request: _____ School: _____

Department: _____ Teacher(s): _____

Number of students involved in the fund raising project: _____

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

- Note:
- I. Prepare on Fund Raising Request Form
 - a) Submit to building Principal for approval, who in turn will submit all four copies to the office of the Superintendent for approval
 - II. Following approval, a purchase order number will be assigned the request. When approved request is received, fill out a requisition using the P.O. assigned and follow usual procedures for requisitions.
 - III. Principal/Division Head must sign all sales agreements with Company.
 - IV. Sales Tax must be collected on all profit making projects.

Fund Raising Company: _____

Address: _____

Type of Fund Raising Project: _____

Give Full Description: _____

Duration Dates: From: _____ To: _____

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

Plans for use of Profit from Project: _____

Project monies are to be deposited to: _____
(Fund – Account)

Recommended for Approval
Building Principal/Division Head

Approved
Superintendent of Schools

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BUDGET CHANGE REQUEST

Business Office Use Only

Ref No.	Command	Acct'g Period	Clerk

Date: _____
PROGRAM OR CAMPUS

Delete from Budget: _____

Fund	Func	Class/ Object	Sub Obj	Org	Yr	Area	Description	Rec	Amount

Add to Budget: _____

Fund	Func	Class/ Object	Sub Obj	Org	Yr	Area	Description	Rec	Amount

Reason for Request:

Prepared By:	Business Office Approval:	Superintendent Approval: