



Marathon ISD Quick Reference Guide to Activity Funds

Two Types of Activity Accounts:

- Campus Activity Accounts – Principal or Sponsor make spending decisions
- Student Activity Accounts – Students (with Sponsor/Superintendent approval) make spending decisions

Campus Activity Funds (CAF) Highlights:

- Funds belong to the campus and district
- Typically include the Principal's/Campus account, athletics or other student participatory groups, library or grade level/subject sponsors
- Purchases must adhere to state purchasing laws and district purchasing procedures

Student Activity Funds (SAF) Highlights:

- Use Fund 865 on the general ledger
- Funds belong to others, not the campus or district (belong to student clubs or organizations)
- Typically include the bona fide student groups such as Student Council, National Honor Society, Junior Class, etc.
- Student groups must have elected officers and conduct meetings
- Purchases must adhere to district purchasing procedures

Accounting Methods:

- Centralized – funds are deposited to the business office and checks are written by the business office – plan ahead to meet the business office's deadline(s)

Cash Management

- The **Cash Management Procedures** must be adhered to

Fundraising Best Practices

- Every fundraiser must be approved by the superintendent (**Request to Conduct Fundraiser Form**)
- Every dollar collected must be receipted and deposited to the business office
- Every fundraiser must be closed out with a fundraising recap of deposits and expenses to determine the net profit or loss (**Fundraiser Profit/Loss Report**)
- **Avoid raffles** – they are considered gambling under Texas law and a Class C Misdemeanor (Penal Code)