



# **CAMPUS AND STUDENT ACTIVITY FUNDS MANUAL**

2018-2019

# SSAISD

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**SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT**

**PREFACE**

This manual was written to provide a set of standardized accounting procedures for the administration of Student Activity and Campus Accounts in all elementary and secondary schools in the South San Antonio Independent School District. Principals, bookkeepers and other employees involved in the handling of these funds should become knowledgeable of the instructions prescribed in this manual.

The principal, teachers and clerical staff are placed in a position of trust by parents and students when funds are placed in their care. Adequate measures to control these funds will assure parents and students that the funds are handled properly.

Funds derived from the student body as a whole shall be expended in a manner benefiting all students. Funds should benefit only the club members and not parents or outside organizations. The management of student activity funds shall be in accordance with sound business practices, including established budgetary and accounting procedures.

Student Activity and Campus Accounts may not be used to circumvent the controls prescribed by the District's Business Office. Purchases must comply with the District's purchasing procedures and relevant statutes.

This manual replaces all prior publications regulating the administration of student activity funds including *all* earlier editions of the manual itself.

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## **1. GENERAL INFORMATION-INTERNAL CONTROLS**

### **1.1 Definition and purpose of Activity Funds (Agency Funds)**

Activity Funds are funds accumulated by the schools which include the collection of student fees and various school-approved, money-raising activities. **Activity Funds are used to promote the general welfare of the school and the educational development and morale of all students.**

There are two kinds of activity funds, Student Activity Funds and Campus Activity Funds. Student Activity Funds are related to a specific club or class, and all decision-making for these funds rest with the group. Campus Activity Funds are generated by the campus as a whole, and must be spent in such a manner to benefit the campus. The District has set some strict guidelines with respect to the expenditure of these two funds. Club sponsors must become familiar with the District's limitations in this regard.

The District exercises responsibility over student activity funds; that is, it serves as a custodial role for the student group's money, and the club sponsors serve in a fiduciary capacity. All decisions regarding revenue generation and expenditure authorization rest with the students. The District exercises the authority only to the extent of safeguarding the assets of the group.

### **1.2 Definition and management of Student Activity Funds (Fund 865)**

**Student Activity Funds - (SAF)** consist of money that is received and held by the school as trustee as agency funds in compliance with the **TEA Financial Accountability System Resource Guide**. These are funds collected/raised by the students thus they belong to the student groups. Examples of student groups include: French Club, Student Council, Cheerleaders, ROTC, etc.

Individual student groups raise these funds and their disbursement is controlled by that group as long as the decisions regarding the use of funds does not conflict with Board policy and/or legal regulations or restrictions. Student activity money shall be expended to benefit a bona fide student group that contributed to its accumulation. Fundraising activities should not be for the individual benefit of a student based on sales, but should be equally distributed to the students holding the fundraiser. **A bona fide student group is one that has been properly approved by the campus principal and consists of elected student officers, a faculty sponsor, and conduct business for a purpose.** A roster of newly elected officers is to be furnished to the principal, secretaries and bookkeeper before conducting any type of activity. A club that does not elect officers nor conduct activity within the current school year will be considered inactive and any remaining balance will be transferred to the appropriate account designated by the campus principal. In addition, clubs that do not have a slate of approved officers will not be considered a bona fide student group and will be recognized as a Campus Activity Fund (CAF) account and must adhere to State and Board Policy, District Regulations, and subject to purchasing & bidding laws. Within this scope, funds are to be used to finance activities that supplement the educational curriculum of the District. Fundraising activities shall in general contribute to the educational experience of pupils and shall not conflict with the instructional program.

### **1.3 Definition and management of Campus Activity Funds (Fund 461)**

Campus activity funds (Fund 461) are school funds managed under the direction of the campus principal. These funds are accounted for as Campus Activity Funds as specified by the **TEA Financial Accountability System Resource Guide**. Campus accounts must be spent to promote the general welfare of the school and the educational development of students. Principals may use these funds to supplement their budgeted district funds. Campus funds should not be spent to benefit any individual or non-student group.

There may be multiple sub-accounts within the Campus Activity Fund such as the Principal's Account, Library Account, 2nd grade teachers, etc. Sub-accounts within the Campus Activity Fund are not student club or organization funds. The funds raised within the sub-accounts shall be used to benefit that respective activity under the direction of the teacher who oversees the account, subject to the approval of the campus principal.

#### **1.4 Faculty/Staff Account (Fund 865)**

Faculty activity funds (Fund 865) are held in a trustee capacity by the school and they consist of funds that are the property of faculty or others. Campuses may establish a staff account (Hospitality or Faculty) with voluntary donations from staff. These funds are not campus funds, but rather trust funds belonging to the faculty. The funds may be used in any manner to benefit the faculty at the direction of the Committee subject to the oversight and approval of the campus principal as "trustee" over the funds. Purchases with these funds are subject to taxes as they represent personal purchases and not district purchases. Purchases typically include flowers for ill staff members, employee recognition awards, etc. These funds shall be deposited and expended from an Agency Fund (Fund 865). No fundraising activities shall be allowed in a Hospitality Fund. According to the FASRG, if funds are received from teachers or other employees as contributions to a "flower fund" or "hospitality fund" those funds would be categorized and accounted for as an agency fund (Fund 865).

#### **1.5 Accounting Activity Funds Management (Board Policy CFD Local)**

Fiduciary Responsibility - The Superintendent, principal, and sponsor, as applicable, shall be responsible for the proper administration of District and campus activity funds and student activity funds in accordance with state law and local policy, District-approved accounting practices and procedures, and the TEA *Financial Accountability System Resource Guide*.

Student Activity Funds – The Superintendent or designee shall ensure that student activity accounts are maintained to manage all class funds, organization funds, and any other funds collected from students for a school-related purpose. The principal or designee shall issue receipts for all funds prior to their deposit into the appropriated District account at the District depository.

Student activity funds shall be included in the annual audit of the District's fiscal accounts. [See CFC]

Use And Expenditure – Funds collected by student groups shall be used only for purposes authorized by the organization or upon approval of the sponsor. The principal or designee shall approve all disbursements. All funds raised by student organizations must be expended for the benefit of the students.

District and Campus Activity Funds- The Superintendent shall establish regulations governing the expenditure of District and campus activity funds generated from vending machines, rentals, gate receipts, concessions, and other local sources of revenue over which the District has direct control. Funds generated from such sources shall be expended for the benefit of the District or its students and shall be related to the District's educational purpose.

Approval- Approval from the immediate supervisor or designee shall be obtained prior to a disbursement being made to any employee, including the principal.

Carryover Funds- All funds shall be left in the appropriate account and each sponsoring group shall retain the carryover funds for the next fiscal year. If an organization ceases to function or exist, the unexpended

funds of the organization shall be credited to the appropriate

### **1.6 Management and Responsibilities for Activity Funds**

All campus personnel including principals, bookkeepers, secretaries, and faculty will be held responsible for any campus and student activity funds entrusted to them. Monies on hand at the end of the school day should be deposited in the District's bank. If this is not feasible, the principal is to secure the funds in campus secured safe. The responsible party will reimburse the club account for money (or property purchased with campus or student activity money) which is lost due to carelessness, theft, or fraud.

#### **A. Management and Principal's Responsibilities of Activity Funds**

The principal of the school shall be responsible for the proper administration of each organization's funds in accordance with state law, local law, District-approved accounting practices and procedures, and the requirements as stipulated by Texas Education Agency.

The following are minimum produces to be performed by the principal

- Approve all fundraising activity prior conducting fund raising activities
- Monitor fundraising activities by reviewing and signing the **Application/Final Report for Fundraising Activity** (Appendix A-06).
- Maintain **Conflict of Interest Disclosure** (Appendix A-01) **forms** for all faculty members managing activity funds.
- Maintain **Responsibilities of Faculty Sponsors of Student Groups Form** (Appendix A-02) annually
- Maintain **Sponsor Information Sheet** (Appendix A-04) annually.
- Provide safekeeping of funds

#### **B. Management and Bookkeeper Responsibilities of Activity Funds**

The campus bookkeeper (or other designated employee) is responsible for the following:

- Supply faculty sponsors with monthly balances
- Check account codes and supporting documentation for completeness and accuracy before requesting requisitions.
- Process requisition requests in accordance with the Accounts Payable Check Run Schedule
- Ensure that teachers/sponsors are depositing collections with the bookkeeper
- Receives, counts, receipts and ensure that deposits are made timely
- Send bank deposit receipts with deposit breakdown form and supporting documents to the Business Office for appropriation of funds
- Issue receipts for all activity funds collected with pre-numbered receipt book
- Issue fundraiser number for all fundraiser approved by principal

- Review cash receipts and bank deposit slips on a periodic basis to determine if they appear reasonable
- Verify all club balances on a monthly basis
- Maintain Summary of Fundraising Activities Form for all approved fundraisers
- Maintain outstanding invoice binder
- Maintain adequate and up-to-date records of Application/Final Report for Fundraising Activity, Conflict of Interest Disclosure and Sponsor Information Sheet.
- Bookkeepers are not to accept gifts from sponsors or vendors. It is their responsibility to notify the principal if gifts are received.

The preceding list is not all-inclusive but will help ensure that basic accounting procedures are followed and should result in early detection of errors.

### **C. Management and Faculty Sponsor Responsibilities of Activity Funds**

The faculty sponsor of a student activity group is responsible for safeguarding and accounting for all student activity funds entrusted to him/her. It is the obligation of the faculty sponsor to follow the procedures presented in this manual. This includes:

1. Maintaining detailed financial records
2. Validate designated account balance monthly
3. Supply when needed to Bookkeeper
  - Application/Report for Fundraising Activity (A-06)
  - Inventory Sheet (A-07), Sales Tax Report (A-08)
  - Deposit Breakdown Form (A-10)
  - Transmittal List-Money Collected from Student (A-12)
  - Transmittal List-Money Disbursed to Students (A-13)
  - Transfer Request Form (A-14)
  - Incentives Request/Approval (A-17)
4. Maintaining a positive balance in his (or her) account at all times
5. **Before** undertaking the sponsorship of a student club or organization, the faculty sponsor *must* complete the following (**every year**):
  - Conflict of Interest Disclosure“ form (Appendix A-01),
  - Responsibilities of Faculty Sponsors of Student Groups” (Appendix A-02)
  - Sponsor Information Sheet” form (Appendix A-04).

If a sponsor does not receive proper student activity training and the appropriate forms are not filled out, that sponsor should not be allowed by the principal to conduct any activities that involve the collection or disbursement of funds. The forms will be forwarded to the General Accountant at the Business Office.

## **D. Management and Business Office Responsibilities of Activity Funds**

The Business Office is responsible for:

- Monthly bank statement reconciliations
- Reconcile fundraisers monthly
- Verify and approve budget change requests and requisitions daily
- Maintain required sponsor forms, general ledger and chart of accounts
- Working with the campus staff to correct any deviations from the requirements of the policy and procedures manual
- Informing the principal in the event that such deviations cannot be resolved by the bookkeeper
- Auditing the Student Activity and Campus Accounts periodically one Elementary, Middle and High School.
- Making recommendations to the principal concerning the administration of these accounts
- Provide annual training

### **1.7 Required Training**

All campus staff, campus administrators, and all support services staff that administer district wide activity funds or who handle cash from students or parents are required partake in the Activity Fund Training at the beginning of each school year.

Mandatory training should be provided on an annual basis and in the interim when necessary for new principals, faculty and bookkeepers. Documentation of training such as training attendance records should also be retained at the campus level. A copy of these forms needs to be with Sponsor's and bookkeeper.

### **1.8 Safeguarding of Activity Funds**

Each campus that handles Student Activity Funds must have a safe available for use to safeguard any funds that are deposited with the bookkeeper. For added security, the safe may be bolted to the floor. Safe needs to be located in an area accessible to the bookkeeper and should not be located in a hall closet or an area visible to the public. Only the bookkeeper and principal should have access to the area where the safe is located. No other person, including maintenance personnel, should have a key or access to the secured area. The safe combination should only be known by the bookkeeper and principal.

### **1.9 Auditing Activity Account Records**

Audits are conducted when funds are involved to prevent the development of any weakness in financial procedures or records. Audits are the final control to assure principals that their procedures in handling funds entrusted to them are adequate for the protection of themselves and their personnel. It is the purpose of the activity fund audit to provide the principal with this type of protection and to comply with Texas Education Agency requirements and District Board Policy.

All Student Activity and Campus Accounts will be audited periodically. Records will be tested for financial accountability and for compliance with the District's policies and procedures outlined in this manual. The audit will follow the District's fiscal year (September 1- August 31) except in cases described below:

- Special Audits-These audits will be conducted as needed. Bookkeeping records must be kept up to date and available for audit at any time.
- Change of bookkeeper-The Business Office may audit student activity and campus funds when a change of bookkeeper occurs. This will ensure that the records are in acceptable order when the new bookkeeper assumes these duties.
- Change of principal-The Business Office may audit student activity and campus funds when a change of principal occurs.
- Request for Audit-An audit may be requested by completing the **Request for Audit** form (Appendix A-24) and submitting it to the Business Office.

All campuses are subject to visits by the Business Office at any time other than those listed above, as deemed necessary.

## **2. BASIC RECORDS**

The following is a list of forms and records to be used to provide adequate supporting documentation of the activity in these accounts. Detailed instructions on the use of these forms are included in subsequent sections of this manual. Reference is made below to the section which describes the use of the forms or records as well as to the page in the appendix where a blank copy of this form may be found.

### **2.1 Activity Fund Cash Receipts**

These receipts are the means for recording cash received, acknowledging receipt, and providing support to substantiate each bank deposit. The activity fund cash receipts are to be obtained from the Business Office. Schools may not have in their possession receipts not issued by the Business Office.

The Deposit Breakdown Form (Appendix-10) must be occupied with cash and/or check given to the bookkeeper. This form ensures monies received are credited appropriately.

### **2.2 Purchase orders**

A Purchase orders is a document authorizing a buyer to acquire goods or services. This document authorizes the supplier to deliver to the buyer at the price, quantity and other details specified in the agreement.

To obtain a purchase order, the following must occur:

- Teachers or sponsors requesting purchase orders from their activity accounts must make their initial requests (requisition) with their internal campus requisition process.
- The campus secretary or bookkeeper will enter the requisition request through the on-line purchasing system. The principal must approve all requisitions on-line.
- Once approved, the business office will review for accuracy and approve. If no discrepancies are found, a purchase order will be generated and sent to campus.

### **2.3 Receipts, Invoices and other supporting documents**

Before issuing a check, the Accounts Payable Department shall verify that all receipts, invoices and/or other supporting documents are in agreement with the approved purchase order. The Accounts

department will also verify the calculations, authorization, and proper coding is used. All supporting documents should be emailed to the Accounts Payable Department's [accountspayable@southsanisd.net](mailto:accountspayable@southsanisd.net)

#### **2.4 Bank Deposit Slips**

Validated bank deposit slips serve as a receipt for money deposited in the bank on specified dates. Validated deposit slips are vital supporting documents in the maintenance of accurate cash records. The Business Office will distribute the bank deposit slips as needed. The pre-numbered bank deposit slips shall indicate the bank account name, campus, and bank account number.

#### **2.5 Bank Statement**

The bank statement reflects all disbursements and deposits that affect the activity fund's cash balance during a specified month. The monthly bank statement contains the month's canceled checks and deposit slips. When properly reconciled, the statement serves as official support for the cash balance indicated on the activity fund records. The Business Office is responsible for reconciling the Student Activity Fund checking account on a monthly basis and preparing the reconciling adjustments as needed.

#### **2.6 Revenue and Expenditure Reports**

Revenue and expenditure reports can be generated at each campus showing details of revenues, expenditures, encumbrances, and appropriations. Details of each account number are available on-line through the ITCCS system. Training on the use of the system will be provided by the Business Office.

#### **2.7 Fundraising Application/Final Report**

A pre-approved Fundraising Application must be requested for all fundraising activity. Sponsors must complete the Application/Final Report for fund raising activity form (found on the district website). Once completed, the bookkeeper must upload fundraiser request on the Eduphoria system (link found on the district website under the staff tab). This electronic fundraiser request must be approved by the principal before fundraising can be conducted. A copy of the approved fundraiser request will be systematically sent to the Business Office after the principal approves.

The Final Report portion of the Application must be prepared at the completion of each fundraiser or earlier if deemed necessary. **This is a mandatory report and must be submitted to the Business Office-General Accountant 10 days after the end of the fundraiser.** The Fundraiser Report shall show the result of the fundraiser after reporting all deposits, expenses, and any outstanding items as of the date of the report. A written explanation for a loss or a profit that is less than expected should be included with the report. A Fundraiser Report is also required to be submitted for fundraisers that have been cancelled. "Cancelled" should be written on the report and the report should be signed by the sponsor and principal.

#### **2.8 Summary of Fundraiser Activity Form**

Bookkeeper must use this form to outline the plan and outcome of Fundraising activities for the school year. This report is prepared annually by elementary schools and monthly by secondary schools. (Appendix A-05 )

#### **2.9 Inventory Sheet**

Faculty sponsor must use to the inventory sheet to reconcile items purchased and items sold/distributed for all fundraising or snack bar activity. This should always be attached to the Application for Fundraising Activity. (Appendix A-07 )

## **2.10 Organizations' Records**

Campus management should have a file on charter and possibly a set of by-laws and/or a constitution for each organized student group. A current list of officers as well as the sponsor's name should also be part of the organizations' records. In addition, the group should have a plan that outlines the activities for the year. Service projects, major fundraisers, and other activities should be spelled out in the plan to ensure that the group is fulfilling its stated purpose and allow management to eliminate conflicts and duplication of efforts by different groups.

## **2.11 Retention of Records**

All activity fund records, including correspondence, must be kept on file in accordance with the District record retention schedule. A separate binder is required for all activity funds forms and records.

## **2.12 Additional Records**

Each campus should keep a communication file for Activity Funds. This file should contain written documents related to activity funds or notes regarding requests granted orally from authorized personnel. Each campus should also keep a record of employees authorized to use credit cards when making purchases for the District. Each campus should have a written policy for fundraising activities on file that addresses the approval process, any limitations on fundraisers, responsibility for accountability, and other areas specific to their campus.

# **3. BANKING PRACTICES AND PROCEDURES**

## **3.1 Bank Accounts**

All Student and Campus Activity Funds will be kept at the SSAISD designated depository bank selected by the Board of Trustees. One centralized bank account will be used for all activity funds. All monies received at campus will be deposited into this account and all disbursements will be made by a check drawn on this account. The bank charges and fees will be charged to the principal's account of the respective campus.

Only Activity Fund transactions may be directed through the Activity Fund bank account. Transactions controlled by outside organizations must be handled through separate bank accounts.

## **3.2 Credit Accounts**

Campuses and student clubs are prohibited from borrowing funds or entering into deferred payment contracts from any and all sources without the consent of the Business Office.

Upon approval, the use of charge (credit) accounts by the campuses should be closely controlled and limited to key employees. The Activity Funds communication file should contain a list of approved credit vendors along with the names of the employees authorized to use the credit card.

Purchase orders shall be required for all purchases and the receipt shall be given to the bookkeeper upon receipt. The bookkeeper shall immediately submit the proper documentation to the Accounts Payable Department for processing

## **3.3 Bank Reconciliation**

Upon receipt of the monthly bank statement, the Business Office shall reconcile the statement to the General Ledger. The Business Office Department shall compare transactions to confirm balances are

correct. If necessary, adjustments shall be completed before the end of the month to ensure reliability of the cash account.

#### **4. COLLECTION, RECEIPT AND DEPOSIT OF FUNDS**

##### **4.1 Collection of Funds**

The Deposit Breakdown Form is the only acceptable form for receipting money by the campus bookkeeper. This form streamlines cash receipt documentation without loss of “checks and balances” requirements. All daily activity fund collections will be given to the bookkeeper for deposit daily at the school district’s depository bank. Except for events held on a Friday evening or Saturday, funds should not be held over a weekend or holiday

In order to maintain control over funds received, at least two persons must be involved in the functions of collecting, documenting, and depositing.

- This is accomplished by having teachers or sponsors collect from the students, record the amount collected by completing the **Deposit Breakdown Form** (Appendix A-10) and other supporting documentation described below.
- The amount collected along with the proper documentation should be submitted to the bookkeeper on a **daily basis**.
- The bookkeeper will count, verify and issue a receipt in the presence of the sponsor. Bookkeepers are not allowed to accept funds that have not been counted and that are not properly recorded in a completed **Deposit Breakdown Form**.

##### **The following practices are not allowed:**

- Student should not be allowed or held responsible for submitting deposits to the bookkeeper. (It is the sponsor’s sole responsibility to submit deposits for verification in the presence of the bookkeeper.)
- The bookkeeper will refuse to deposit funds from a student that is not accompanied by an authorized sponsor. The bookkeeper will be required to keep the funds in the safe for safekeeping. (See *Safekeeping Deposits* for additional procedures).
- Funds should not be commingled when deposited for different purposes (i.e. fundraisers, donations, NSF fees, etc.) Each transaction requires an individual **Deposit Breakdown Form** in order to maintain the integrity of the funds.
- Cashing checks with funds held for either the Student Activity or Campus Account is strictly prohibited because check cashing is, in effect, a loan until the check has cleared the bank.

##### **A. Collection of Funds by Sponsors**

Personnel who have received the annual Student Activity Sponsors’ Training may collect money for items such as lost books, fines, student dues, yearbook and other sales. The following procedures shall apply when handling funds:

The completion of a **Deposit Breakdown Form** is necessary to document the origin of the funds deposited. The sponsor will complete a Deposit Breakdown Form:

- Date
- Campus Name and Number
- Club Name & Account # (ensures proper allocation by business office)
- Source of Funds
- Sponsor’s Signature
- Fundraiser approval date and number, if receipts are from a fundraiser
- Total Currency
- Total Coins
- Total Checks

- Total Deposit
- Utilizing the **Transmittal List-Money Collected Form Students** (Appendix A-12) further supports the amount received by listing the names of the payers, the date and purpose for which the money was received. (Must equal the deposit amount, be attached to the Deposit Breakdown and turned in to the bookkeeper for deposit.)
- If checks are collected, the name of the club account should be written on the upper left-hand corner of the check for identification purposes in case the check is returned by the bank. Under no circumstance should postdated checks be accepted.
- The sponsor must keep a copy of all records to document that funds were given to the bookkeeper.
- Funds must not be kept overnight by a sponsor. (The campus principal must be notified immediately if a sponsor is not submitting daily deposits. Funds need to be deposited by the sponsor on a daily basis.)
- All money collected must be submitted to the bookkeeper in the same form in which it was collected. The employee's personal check **does not** substitute cash collections.
- All change received for checks issued must be deposited back to the original account in cash.
- It is the sponsor's responsibility to maintain these records and to make them available to the principal or the Business Office upon request.

**Note:** It is not necessary to complete the **Transmittal List Collected Form Students** form for activities such as concession stands, book fairs, and other sales where fundraisers are open to the public where it is neither necessary nor possible to record each individual payer.

## **B. Collection of Funds by the Bookkeeper**

The following procedures shall be followed by the bookkeeper when funds are received for deposit into the school's bank account:

- The bookkeeper **must** count the money in the presence of the person turning in the funds
- Reconcile the Deposit Breakdown Form (Appendix A-10).
- When the amount is verified and both parties are in agreement, the bookkeeper will sign and date the **Deposit Breakdown Form**.
- A copy of the **Deposit Breakdown Form** along with a receipt will be provided to the person turning in the funds.
- The receipt number will be referenced in the *For Office Use Only* section
- A cash receipt shall be prepared immediately for any cash or checks received by the bookkeeper. Cash receipts must be issued in numerical sequence.
- Prepare a deposit slip.
- Place money and the deposit slip in the depository bag, issued by business office.
  - If money cannot be counted at that moment, leave the bag with the bookkeeper (or designated staff member) after completing the required data in a sealed envelope.
  - The bookkeeper must wait to open the bag later, and in the presence of the sponsor, count the money and go through steps 2a through 2e above.
- All variances should be reported to the principal and resolved between the remitter, bookkeeper, and principal.
- 

**Note:** The dates on the **Deposit Breakdown Form** must be the actual date the deposit is received by the bookkeeper.

### **Checks for Deposit**

- All checks received for deposit should be immediately endorsed “For Deposit Only” using the deposit stamp.
- The bookkeeper will verify that the club name is written in the upper left hand corner of the check.
- A copy of all checks received must be kept attached to the **Deposit Breakdown Form** on file.

### **Counterfeit Money**

- The bookkeeper is encouraged to use a counterfeit detector pen if available on suspicious bills.
- When counterfeit money is detected by the bank, the respective campus or account will be debited the amount. If cash is collected and determined as counterfeit, the fake bills should be handed to your bookkeeper. They will contact the District’s Police Department for further investigation.

### **4.2 Receipts for funds received (cash, check, money order, etc)**

Cash receipts shall be issued be pre-numbered and prepared in duplicate. Pre-numbered receipts must be used in consecutive order so that each receipt in a book is accounted for. Two receipt books in triplicate will be used, one for the Campus Activity and the other for the Student Activity.

- The original receipt shall be given to the person paying the money.
- The second copy shall be turned in to the District Business Office with the copy of the deposit.
- The third copy remains in the receipt book to provide a chronological record of cash received.

Receipts provide the written proof that cash has been received in the office. They are pre-numbered to provide control over cash receipts. When not in use, the receipt books should be secured in a locked drawer. The bookkeeper is responsible for maintaining an adequate supply of receipt books and to see that they are used in numerical order.

The receipt must be completed in its *entirety*, including:

- Name of school
- The date and the amount.
- The payer - an individual or firm. A receipt may not be issued to more than one person.
- For - an explanation of the purpose for which the money was received.
- The account - the Activity Fund account to be increased by the amount of the receipt.
- The signature of the person receiving the money - the signature must be manual; signature stamps are strictly forbidden.
- An actual cash count should be made by the person signing the receipt in the presence of the person turning in the money.

- The maker of a check must be indicated on the receipt if it is other than the person turning in the money. Postdated checks shall not be accepted by the school from any source.
- If an error occurs in the preparation of a cash receipt, initial the correction on both the original and the duplicate receipt.
- The original of a voided cash receipt must be attached to the carbon copy and both documents clearly marked as VOID.
- Receipts will be prepared in ink and will always be legible.
- Cash receipts are not to be pre-signed or predated.

#### A. Control of Activity Fund Cash Receipt Books

The campus bookkeeper shall be responsible for maintaining an adequate supply of receipt books obtained from the District Business Office

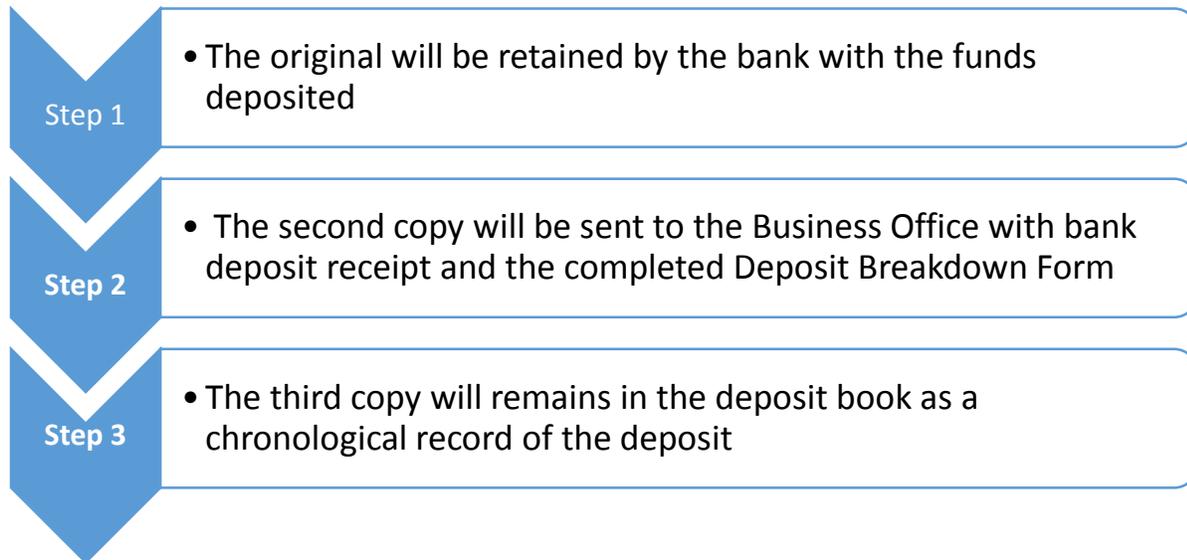
### 4.3 Bank Deposits

It is the responsibility of the principal or any staff member designated by the principal to ensure that all cash on hand is safeguarded from loss, theft, or misplacement.

Bank deposits will be made by the principal or other designated employee on a daily basis (unless there is less than \$150 to be deposited). The Deposit Breakdown Form totals must equal the Deposit Amount. Any variance between the Deposit Breakdown Form and Deposit Amount must be reported to the principal. The principal and bookkeeper must explain the difference. All money collected must be submitted to the bank in the same form as collected. Monies collected after hours must be stored in a secure place accessible only by the principal or by the person designated by the principal. All funds must be deposited. This includes cash used for change at concessions, gate collections, vending machine change, etc. ***Do not cash staff members' personal checks or offer change from monies being prepared for deposit.*** This total should also agree with the total of all receipts issued since the last deposit.

The bookkeeper will draw a red line in the receipt book under the last receipt included in the deposit. The date and the amount of the deposit will be written on this line. This procedure allows the deposits to be traced from the bank statement or validated deposit slip to the receipt book and from the receipt book to the bank statement. It provides assurance that all cash received has been deposited. Once all steps above have been completed, the bookkeeper will prepare the bank deposit slip.

## Bank deposits will be prepared in triplicate



The following information must be indicated *on the bank deposit slip*:

- Date and the amount of the deposit.
- Each check must be listed in the deposit showing the maker's name and amount.
- A notation of the beginning and ending receipt numbers included in the deposit.
- The bank deposit bag number (when applicable).

Debit and credit memos received from the bank for deposit shortages and overages will be traced to the appropriate sub-account. Adjustments will be reflected in the monthly bank reconciliation by the Business Office.

### **A. Allocation of deposited funds**

Once the deposit is verified and deposited into the districts depository bank, the processed receipt along with deposit breakdown form and other supporting document must be sent to the business office. The business office will verify deposit documents and credit the appropriate account. The account appropriated will be designated by campus. Once deposited is appropriated, the campus will be allowed to draw requisition against the account.

## **4.4 Returned Checks**

### **A. Returned Checks-NSF**

- A check which has been deposited may be returned unpaid by the bank for a variety of reasons. The following procedures will be followed to account for returned checks:
- The Business Office will contact the campus bookkeeper by sending a copy of the

- returned check with supporting documents.
- The Business Office will properly adjustment the appropriate account with assessed fees.
- The bookkeeper will determine which sub-account originally collected the check. (The sub-account should have been written in the upper left-hand corner of the check.)
- When the sponsor collects the cash, the original check will be released to the sponsor to be returned to the maker.
- Sponsor will use the *Deposit Breakdown Form* and fill out with the check information and that it is a redeposit and the original receipt number will be noted.

**B. NSF Collection Process**

- The bookkeeper will provide the faculty sponsor a copy of the returned check.
- The sponsor should attempt to collect by notifying the issuer and request that it be redeemed with cash or money order, including the \$25 NSF fee if applicable.
- The bookkeeper should also attempt to collect by notifying the issuer by mail requesting that payment be made in cash or by cashier’s check within a ten (10) day period (See sample letter- Appendix A-22). (The letter should be sent to the mailing address listed on the check and must include the check number, date, amount of check returned and amount due including NSF fee(s).)
- Copies of letter(s) mailed and all other attempts to collect must be documented in the **Returned Check Tracking Form** and filed.  
**DO NOT SEND THE ORIGINAL CHECK!**

**C. Receiving and Posting NSF Payment Received**

- Payment must be collected in the form of cash, money order or cashier’s check only.
- An individual Deposit Breakdown Form must be completed and processed to reflect payment.
- After deposit has been posted, the Business Office will adjusted the designated account appropriately.

**D. Uncollected NSF Checks**

- If attempts to collect at the campus level fail, a demand for payment letter will be sent via the S.S.A.I.S.D. Police Department for collection.
- The Business Office will determine if an NSF check should be processed by the District Attorney.
- If payment for NSF is made at the Business Office, a transfer will be issued to credit the campus club account.
- If it is determined that the NSF check is from an S.S.A.I.S.D. employee, arrangements for payroll deductions can be made at the Payroll Department.

Note: Checks should not be accepted from anyone who has issued an insufficient check during the current school year.

**5. FUNDRAISERS PROCESS AND PROCEDRUES**

**5.1 Definition and Procedures**

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.

## **5.2 Procedures to Initiate a Fundraising Activity**

To initiate a fundraising activity the sponsor and/or professional staff designee must fill out the top portion of the Application/Final Report for Fundraising Activity Form and submit it to the bookkeeper. When making the request, be specific regarding the purpose of the fundraising activity. Always remember that **all funds raised by student organizations must be spent/expended for the benefit of students.** On your request keep the following in mind:

- a. If several accounts are participating in a fundraiser, state the percentage being shared by each, e.g., Student Council 50%, NHS 25%, and Band 25%.
- b. It is not allowable for the sponsor to state that the activity is for “**general school needs.**”

Only fundraising activities **approved** by the principal may be conducted.

Once the bookkeeper receives the information from the sponsor, the bookkeeper will:

1. log in to Eduphoria and click on the forms space
2. then click on Submit New Form
3. then click on Business Office to get Form
4. click on Fundraiser Authorization Request Form and fill out the online form using the information provided by the sponsor. Make sure to upload any files or documents as deemed necessary for review by approvers. (For example: If you plan on selling cookie dough, scan and submit a copy of the brochure.)
5. once form is completed click on submit

The principal for that campus will receive a notification that he/she has an approval pending. Principal can deny the request or approve. If approved, an electronic copy will be systematically sent to the business office. Also at this time, **the bookkeeper will issue the request a fundraiser number** and will notify the sponsor that they can proceed with the fundraising. At any time, the secretaries can check the status in the Fundraiser Authorization Request in Eduphoria in the same area that the Purchasing Department has for Contracted Services.

## **5.3 Fundraiser requirements**

All campus clubs and accounts are entitled to fundraising with appropriate authorization following established guidelines. In order to establish control over the funds raised, all faculty sponsors are required to complete an **Application/Report for Fundraising Activity** (Appendix A-06 ) for each Fundraising activity. Although the report itself is the obligation of the faculty sponsor, the principal is responsible for enforcing compliance with this requirement.

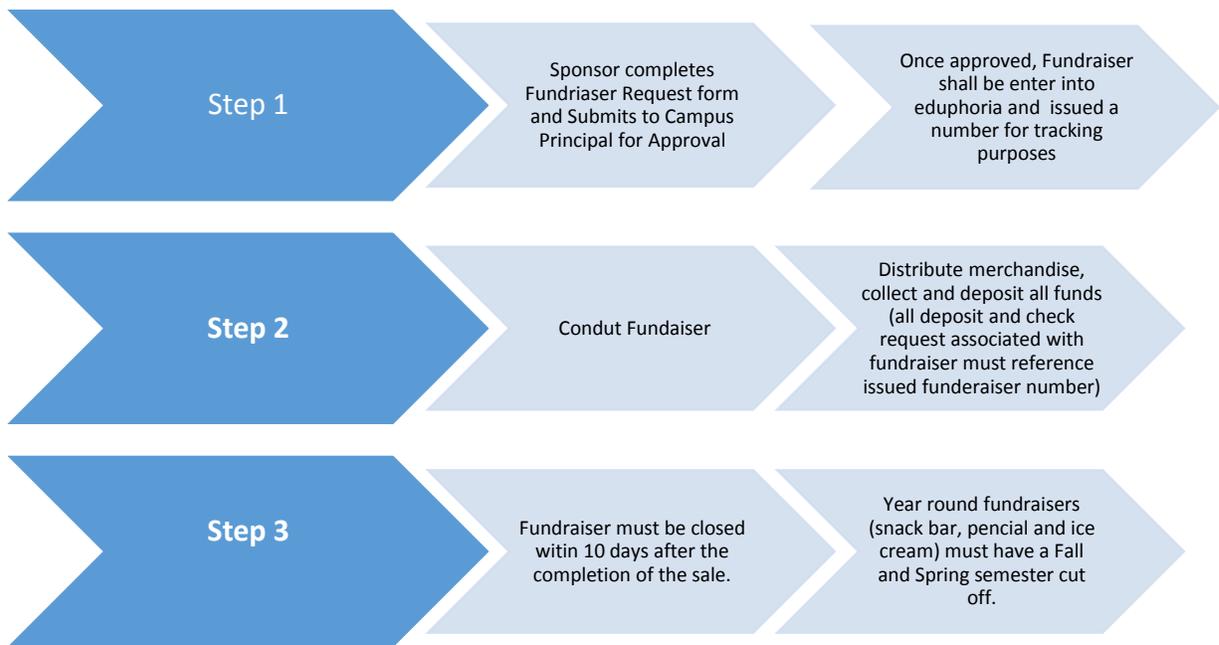
- Fundraisers should not be initiated without the written approval of the principal.
- The bookkeeper must notify the Principal of any unapproved Fundraising activity taking place at the campus.

- Each bona fide club is limited to two (2) tax-free fundraisers **per** calendar year. (The principal may approve additional fundraisers only under special circumstances.)
- In the event of a fundraiser in which food is being sold in school premises the **Texas Public School Nutrition Policy** (Appendix B-01) must be followed. (School campus policies are different depending on school level.)
- Fundraiser reports must be finalized within 10 days after the conclusion of the sale. (Days are subject to vary based on campus rules, but should not exceed 10 days.)
- Year round fundraisers such as ice cream, snack bar or pencils **must** have a Fall and Spring semester cut off. (A new fundraiser number should be assigned for each semester.)

**A. Application/Report for Fundraising Activity Form**

An Application/Report for Fundraising Activity is used to authorize and document all Fundraising activities conducted by club sponsor; including, but not limited to, picture sales, candy sales, etc.

- All transactions pertaining to a fundraiser must include the assigned Fundraiser number
- All funds collected must be turned over to the bookkeeper on a daily basis along with the Transmittal List of Money Collected from Students
- Cash collected should never be used to make purchases
- All expenses must be reflected with a district check
- A Fundraisers hosted by more than one sponsor should be specified in the Application for Fundraising Activity and include the percentage breakdown per club. (All sponsors should initial the form at the beginning and end of fundraiser.)



#### **5.4 Scheduling/Time Frame Conflicts**

The campus and/or district should take steps to schedule and manage fundraisers in such a way to avoid conflicts. Fundraisers should have a definite beginning and end and should not be scheduled in conflict with other fundraisers. The District does not allow fundraisers to exceed a two-week period unless unusual circumstances warrant it. All student groups on a campus can operate fundraisers successfully if proper controls and limitations are in place.

Football spirit fundraisers will have a period that matches the football season. Ending date for a Campus that advances to district, regional, or the state playoffs, will be extended automatically. The approval form and fundraising log must reflect the new ending date.

Campus yearbook fundraisers shall have a beginning date in which a campus or club will start taking yearbook orders and an ending date on which the yearbook will be distributed to students. High school campuses that operate a campus store, print center, or conduct a fundraiser as part of their TEA approved Career and Technology Class can receive approval to hold a fundraiser for the duration of the course or semester, whichever is longer.

#### **5.5 Cancel Fundraising Activity**

To cancel a fundraising activity write “**Void or Cancelled**” across the paperwork associated with the original request. Either attach an explanation for the void or cancellation or write the explanation on the paperwork. Then record the void or cancelled fundraiser in the Fund Raising Log by typing “void or cancelled” in the space provided in the *Fundraiser Name* column.

Send a copy to the business officer. Keep a copy in your file for future reference.

#### **5.6 Sponsor -Accounting for the Fundraiser**

Sponsors who are involved in the Fundraising activities have an obligation to account for all of the funds which are collected (or should have been collected). The Final Report section of the Application/Report for Fundraising Activity and Inventory Sheet provides a record of receipts and disbursements associated with a fundraiser.

- The sponsor must complete the Final Report section of the report within thirty (10) calendar days after the conclusion of the fundraising event
- The sponsor must document all of the expenses and revenue incurred in the fundraiser using their own records. (The fundraiser reports will not be completed by the bookkeeper.)
- Record the receipt number and amount of each deposit as well as the check number and amount of each expense. The net profit of the activity is calculated by deducting the expenses from the gross sales.
- The sponsor must submit the Inventory Sheet to describe the quantity and selling price of the items sold to determine the gross sales; even if the items sold were donated to the club.
- The sponsor must also account for any items that were left over or given out as

incentives. (If the left over items are non-perishable they must be kept under lock and key for auditing purposes.)

- The sponsor must account for incentives by using the Incentives Request/Approval Form (Appendix A-17)
- When merchandise is distributed to students to sell and the sponsor is unable to recover either the merchandise or the money, a list of students who did not pay must be attached to the report.
- After completing the Application/Report for Fundraising Activity, the sponsor must sign it and submit it to the bookkeeper or the principal for review.
- The bookkeeper must return all reports that are incomplete or incorrect to the sponsor.
- Once the report has been signed by the principal it will be filed.
- The bookkeeper must provide the sponsor and the Business Office with a copy of the completed report.

A fundraiser is not considered closed unless the *Final Report, Inventory Sheet* and other necessary supporting documentation are submitted. The *Final Report* is used by the principal to evaluate the success of fundraising activities and the ability of the sponsor to account for the money raised. It guides the principal's decisions concerning the approval of future projects. Failure to complete required documentation may result in the withholding of check privileges and further Fundraising activity for the non-compliant club account.

### **5.7 Summary of Fundraising Activities**

Bookkeepers are required to maintain a Summary of Fundraising Activities (Appendix A-05) form for the current school year to provide an overview of the annual Fundraising activities at the campus.

### **5.8 Incentives**

Incentives given to students must have prior approval by the Principal and documented using the Incentives Request/Approval Form (Appendix A-17).

- The form must be fully completed by the person making the request prior to presenting it to the Principal for approval.
- When the merchandise is part of the inventory of a Fundraising activity, you must attach a copy of this form to the Final Report.
- When giving merchandise as incentives, limit the amount of incentives to 15% or less of total inventory. (Limiting the incentives will increase the chance of profit from the fundraiser.)

### **5.9 Fundraisers**

#### **A. Student Store/Snack Bar Procedures**

If merchandise is picked up by the sponsor, adequate record keeping and inventory controls must be taken. An administrator must verify that all consumables are received. It is mandatory that the individual responsible for the snack bar keep a running inventory list of the items being sold. The inventory list should include items purchased and sold, items that may have been given as incentives, and items that may have been lost to spoilage. The inventory should be reconciled to actual deposits on a periodic basis to

gauge the profits for reasonableness. These records should be submitted to the bookkeeper and be available for the Business Office at any time. **A security lock cashbox will be required to secure the Change Fund and daily collections. Funds collected need to be deposited daily.**

Texas Public School Nutrition Policy guidelines should be followed anytime students are consuming food in school premises. Elementary, Middle and High School campuses have different policies governing the sale and nutrition standards of food products made available to students. See Texas Public School Nutrition Policy for a quick reference of the policy's effect on a particular school campus. For more information you can refer to [www.squaremeals.org](http://www.squaremeals.org). For additional information please contact the Child Nutrition Department at (210) 977-7525.

### **B. Prom Fundraisers**

The following procedures will apply for all prom fundraisers or similar fundraisers:

- Invitations may only be sold by club sponsor and co-sponsor.
- Invitations must be pre-numbered.
- Receipts must be issued in triplicated form.
- First receipt is issued to buyer.
- Second receipt is turned in with Deposit Breakdown Form.
- Final receipt stays with sponsor for record.
- Invitations given out as incentives to student must be included in the Request/Approval for Incentive list. (A separate incentive list should be kept for faculty.)

### **C. Plate Sales**

The Following procedures will apply for all plate sale fundraisers:

- Plate sale tickets may only be distributed by the club sponsor or co-sponsor.
- Plate sale tickets must be pre-numbered.
- Money Collected from Students form should be used when collecting funds from students.
- Plates given out as incentives must be included in the Request/Approval for Incentive list.
- The club sponsor or co-sponsor is required to maintain an inventory spreadsheet to keep track of the funds collected per student, uncollected tickets, and funds collected for plates sold onsite. Under no circumstances should cash be used to purchase additional items (such as plates, napkins, etc.) using cash so sponsors should plan when committing to these types of fundraisers.

### **D. General Admission Events**

A General Admission is defined as a fee paid for entry to an unreserved seating area as in a gymnasium, cafeteria, or other similar locations. Examples of general admission events are: dance, pep rallies, plays, or the like.

The following procedures will apply for all general admission events:

- Pre-numbered tickets will be distributed by the bookkeeper to the sponsor.

- Sponsor will be responsible for tickets distributed among grade level teachers.
- Number of tickets sold must be reflected on the **Inventory Sheet**.

Note: No funds should be collected at the door unless a ticket is being issued.

### **E. Concession Stand Procedures**

Before any concession can begin, a fundraiser application must be completed and submitted for approval.

Reminder: Contact your local health authority for regulation on handling unpackaged items. (Ex: Hot dogs, nachos, Frito pies, etc.)

### **Sponsor Responsibilities**

- The sponsor should be present at all times during the concession to resolve any monetary disputes or issues.
- Volunteers should be properly trained in cash handling and inventory management.
- The sponsor is ultimately responsible for reconciling incoming cash with remaining inventory (**Inventory Sheet**).
- Establish responsibilities before volunteers arrive.
- Stocking and restocking
- Sponsor must manage register
- Cash management-dual verification must be practiced
- Inventory purchasing

### **Sales**

- Sales from concession stands must be submitted to the campus bookkeeper or secretary the same day, if possible.
- Bookkeeper will verify deposit, issue receipt and prepare for deposit. Deposit Breakdown Form and other supporting documents must be accompanied with deposit for proper appropriation.
- After hours sales must be placed in sealed deposit depository bag and must be kept on the district premises in a lock and secure safe. Limited personal shall access to safe.
  - Next business day, sponsor must deposit sales with bookkeeper.

### **General Responsibilities**

Establish responsibilities before volunteers arrive.

- a. Stocking and restocking
- b. Cash management
- c. Inventory purchasing
- d. Stand set up and tear down
- e. Selling

## **6. EVEN EXCHANGE MONEY -POLICIES AND PROCDURES**

### **6.1 General Policies**

Even exchange money may be dispersed at the discretion of the principal. The following guidelines shall govern all exchange money:

- There shall be a maximum limit of \$100.00 on even exchange issued.
- Since the even exchange money remains on the school premises, it is the responsibility of the principal to exercise the maximum available protection of these funds.
- Even exchange is no way shall be used as petty cash but rather as athletic, concession and fundraiser change.
- The campus bookkeeper shall be responsible for all even exchange transactions.

### **6.2 Even exchange - Procedures**

Selected campuses will maintain their allotted even exchange account by following the following procedures:

- Sponsor will complete Even Exchange Form and appropriate fundraising documents.
- Bookkeeper shall distributed even exchange.
- Issuer will replenish even exchange by submitting Request for Even Exchange form (Form AF-112) to campus bookkeeper.
- An Even Exchange Reconciliation form should be completed at the end of each month and turned in to the business office by the 10<sup>th</sup> day of the following month.

## **7. PURCHASING POLICIES AND PROCEDURES**

### **7.1 Purchases from the Student Activity Fund**

Purchases from Activity Funds must adhere to District Purchasing Requirements. Refer to the District Operating Procedure Manual found on district website, under the Business & Finance Department (Note: the policies and procedures may be superseded by changes made via notes or memos sent after the publication of the manual).

As with budgeted funds, the campus principal is fully responsible for all purchases and purchase commitments requiring the present or future disbursement of Activity Funds. Teachers must have an approved purchase order **before** making any purchase in the name of the school.

### **7.2 Unauthorized Purchases**

Please be reminded that the school district **will not pay** for purchases (any commitment of District dollars) made unless a purchase order was issued first or pre-authorized reimbursement form was completed prior to purchase. It is vital that all staff be aware of this policy. Any supplies/equipment/services obtained without a properly drawn and issued purchase order will be at the employee's expense.

### **7.3 Purchase Approval and ITCCS Requisitioning System**

The school principal is fully responsible for all purchases and purchase commitments requiring the present or future disbursement of Activity Funds. All purchases made with activity funds must be made through the ITCCS online requisition system and must be approved in advance by the principal. A system requisition cannot be used to place an order. Once approved by designated requisition approvers, the purchase orders are emailed to campuses for ordering. According to Board Policy CH (Local), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.

*Only approved vendors should be used. It is the responsibility of the requestor to use the appropriate budget code and to insure sufficient funds are available in the school clubs budget prior to initiating any purchasing action.*

### **7.4 Competitive Bidding Requirements**

Purchases over \$5,000 require three (3) quotes. The use of vendors on the approved vendor list is encouraged to obtain products at the lowest price. If you have questions about any vendor or wish to add a vendor to the bid request list, contact the Purchasing Department.

### **7.5 Purchases of Goods and Services (Non-Employees)**

When paying for contracted services the forms and guidelines listed below must be followed. All request will be processed and approved by their respective required departments. Services that require a contract for services are: motivational speakers, seamstresses, and sound systems. This list is obviously not all-inclusive, but provides some guidance.

#### **A. Purchases for Goods or Services for \$25,000 or More – Legal Review Required**

Any single, budgeted purchase of goods or services costing \$25,000 or more, regardless of whether the goods or services are competitively purchased, must be approved by the Board before the transaction may take place.

For these reasons, any contract that exceeds the budgeted purchase price of \$25,000 or more must be submitted to the Purchasing's office for legal review and final approval by the Board.

#### **B. Purchases for Goods or Services up to \$25,000 – Legal Review Not Required**

Proposed contracts for goods or services with a single, budgeted purchase price costing less than \$25,000 are not subject to automatic legal review. While legal review may not be required, if a contract's value is between \$1,501.00 and \$25,000.00, then the contract will need the approval and signature of an Executive Director or Chief prior to finalization.

**If a contract's value is \$1,500.00 or less, then a campus principal can provide the final approval.**

## **7.6 Payments for Contracted Services (District Employees)**

According to the Texas Education Agency, “A campus may find a need to compensate school district employees for services performed beyond their regular duties, (i.e., maintenance employees who set up a school facility during off duty hours, school personnel judging contests outside of the normal school day, etc.). Such auxiliary services are those discharged by the employee in addition to their normal, specified duties and will usually be performed outside of regular work hours. These payments shall not be made by the accounts payable department, but rather through the Districts payroll department. (Financial Accountability System Online Resource Guide, Section 5.5.4.9)

- The campus should submit a request for payment on a **SSAISD Extra Duty Payment Form**. Request must include the time sheet and any other supporting documents.

## **7.7 Commemorative Items**

The campus principal may decide which vendors may provide services for commemorative items. The principal must be satisfied that the District and its students benefit from the service before any contract can be initiated with these vendors. A contract shall not be enforceable until authorized and signed by the Superintendent or designee.

Commemorative items shall not be a requirement for graduation and students should not be obligated in any manner to buy or rent these items from the vendor receiving the contract or from any other source.

The following is a list of examples of commemorative items:

- Class rings
- Yearbooks
- Graduation Announcements
- Caps and Gowns
- Pictures

## **8. CREDIT CARDS**

### **8.1 General Information**

These policies and procedures provide the general guidelines for using the district issued credit card. Please read them carefully. Your signature on the Card Holder Agreement reflects that you understand the intent of the program and agree to follow the established guidelines. The following important points should be reviewed before using the credit card:

- Your credit card is issued in your school name.
- All purchases made on the credit must be only yours.
- You are responsible for the security of the credit card and the transactions made with it.
- If you do not follow these guidelines when using the credit card, you will be subject to disciplinary action or suspension of credit card privileges.
- You can use the credit card at any vendor or service provider that accepts MasterCard. It may only be used for in-person purchases.
- The purchasing card may not be used for Internet, mail, telephone, or fax orders (expectations will be made on a case by case bases).

- The credit card may only be used to purchase items that are included in a currently approved budget line item.
- You may not exceed the credit limit assigned to your card.
- All receipts for purchases must be submitted within 5 days of each purchase.
- The business office will reconcile the statement received from Wells Fargo Bank to ensure all charges are accurate. The statement will be reconciled and processed for payment using your receipts, so it is critical that all receipts are submitted on a timely basis.
- Failure to submit the detailed receipts may result in the suspension of your card privileges.
- The credit card is not intended to avoid or bypass appropriate purchasing or payment procedures as outlined in Board Policy CH or the South San Antonio ISD District Operating Procedures Manual.

## **8.2 Duties and Responsibilities**

**A. Cardholder** – A cardholder is designated by the Chief Financial Officer to utilize the district credit card for unforeseen/emergency items, planned events (travel) or if vendor does not accept purchase orders. The cardholder is responsible for following the guidelines in regards to purchases, selection of vendors, protection security of the card, and timely submission of receipts.

The cardholder must submit all receipts within 5 days of each purchase on a **Credit Card Settlement Form**. Credit Card logs with attached receipts must be turned in to the Business Office within five days. If no log is turned in on a timely manner, charges will be posted to the Campus Activity Account in an effort to pay all invoices on a timely basis. The cardholder shall immediately submit the detailed receipt or reimburse the Campus Activity Account for the unsupported expenditure(s). In addition, a cardholder who fails to submit receipts on a timely basis may be subject to disciplinary action or suspension of credit card privileges.

### **B. Principal**

- Responsible for designating cardholders and for approving credit card receipts and settlement forms of cardholders to ensure they are within District policy.
- Assist in assigning cardholder spending limits and monitoring adherence to credit card guidelines.
- Responsible for retrieving credit cards in the event of termination or change in the employment status of a cardholder under their supervision.

### **C. Business Office**

- The Business Office shall answer questions and ensuring compliance with fiscal guidelines.
- Reconcile the monthly statements and contact cardholders, as necessary, to resolve discrepancies and/or disputed charges.

### **8.3 Credit Card Controls & Procedures**

#### **A. Credit Limits**

All credit cards have annual cardholder spending limits. Limits may vary for each cardholder and will be established by the Chief Financial Officer in conjunction with the campus principal. Each cardholder shall be given information on the limits of his/her card upon signing up for the program.

#### **B. Transaction Limits**

Your credit card may have a single transaction limit. This is the amount available on the credit card for a single purchase. Cardholders should not attempt to make a purchase greater than his/her approved amount. The business office shall approve all changes to transaction limits, if any. Restricted vendors will be controlled by the business office for certain types of suppliers and merchants. If you present your credit card for payment to restricted vendors, the authorization request will be declined. Requests to change authorized suppliers or merchants shall be forwarded in writing (via email is acceptable) by the principal and initiated by the business office.

#### **C. Issuance of Credit Card**

Credit cards will be centrally distributed through the business office. When a new card is issued, the bank will delivery cards to the Chief Financial Officer for distribution. Cards will be released to cardholders after training and receipt of a signed cardholder agreement. At year-end, all credit cards for campus staff will be collected in May/June as part of the check-out procedures and stored at the district office until the following school year.

### **8.4 Credit Card Receipts**

- Always obtain a detailed receipt when using the district credit card.
- It is every cardholder's responsibility to ensure there is a detailed receipt for each purchase.
- Detailed receipts must be presented for purchases – the credit card charge slip is not considered adequate documentation.
- The original, detailed credit card receipts shall be submitted within 5 days of the purchase with a credit card settlement form.
- After approval by the campus principal, the credit card settlement form and receipts must be forwarded to the General Accountant.
- All receipts will be reconciled with monthly statements and filed for audit purposes after the appropriate payments have been made to Wells Fargo.
- If a receipt is lost or stolen, the cardholder should obtain duplicate copies of the receipts, if possible. In some cases, a written, certified statement from the cardholder may be accepted as acceptable documentation.
- If unable to obtain a receipt or acceptable written, certified statement is not submitted to the business office, the charges may become the personal responsibility of the cardholder.

- All reimbursements from cardholders and shall be submitted to the business office are due within 30 days of the purchase to the business office.

### **8.5 Sales and Use of Tax**

The District is a tax-exempt entity and does not pay sales tax for school-related purchases. The cardholder should present a sales tax exemption form when making a school-related purchase. If the cardholder fails to present a sales tax exemption form at the time of purchase and taxes are charged, the cardholder shall be personally liable for reimbursement of all taxes within 30 days of the purchase. A copy of the Sales Tax Exemption form is available on the District's business department forms webpage.

### **8.6 Returns, Credits, and Disputed Charges**

Should a problem arise with a purchased item, every attempt should be made to first resolve the issue directly with the supplier. All returns must be reimbursed by a credit to the District's account. Cash refunds are prohibited. Credit slips should be submitted in accordance with district guidelines.

### **8.7 Security of the Credit Card**

The cardholder is responsible for the security of the card. You must guard the purchasing card account number carefully. It should not be posted in a work area or left in a conspicuous place. It should be kept in a secure location.

### **8.8 Violations & Consequences**

Only the person authorized credit card user shall use the credit card. The card is to be used for school business purposes only. The card is not intended for personal use. Personal purchases will be considered misappropriation of District funds, a criminal offense, and will be reported to the proper authorities. Inappropriate use of the card or failure to abide by the Credit Card Policies and Procedures will result disciplinary action or suspension of credit card privileges.

### **8.9 Employee Resignation or Termination**

The purchasing card must be returned to the Business Office upon resignation or termination from employment with the South San Antonio Independent School District.

### **8.10 Lost or Stolen Cards**

If a purchasing card is lost or stolen, immediately

- Wells Fargo Bank
- The Business Office

Prompt action can decrease the District's liability for fraudulent activity.

## **9. DISBURSEMENTS-ACCOUNTS PAYABLE**

To limit irregularities, all expenditures shall be from the activity fund checking account by District issued check or credit card. In keeping with the definition of student activity funds, income received from a specific student group must be expended in accordance with the wishes of that group. In the case of campus activity funds, the funds should be expended in such a way to benefit the campus as a whole. The campus principal should approve no expenditure of funds unless sufficient funds are available in the appropriate activity account. If transfer of funds is needed, proper documentation requesting and approving the transfer should exist. Loans between activity funds and accounts are not allowed.

Disbursements from Activity Funds must adhere to the Districts Accounts Payable Procedures (Refer to the District Operating Manual for Accounts Payable policies and procedures found on the district website). State law, Texas Prompt Payment Act, requires that the business office pay all invoices within 30 days of the receipt of the good and/or services or the invoice date, whichever is later. Incorrect and incomplete invoices shall be disputed in writing within ten (10) days. To avoid penalty and interest charges, all invoices shall be submitted to the Accounts Payable Department by district mail or via email [accountspayable@southsanisd.net](mailto:accountspayable@southsanisd.net) on a timely basis for payment. Vendor provided discounts, such as net 10, shall be taken as appropriate. Please visit the district website under the Business & Finance tab.

### **9.1 Check Payment Cycle**

The Accounts Payable Department will issue checks when the payment copy of the purchase order, along with the invoice have been received. Partial payments will be made only at the request of the campus. A copy of the purchase order signed by the principal should be sent in for partial payments. The amount to be paid must be written on the original before the copy is made. The campus must be familiar with the District's deadlines to ensure that payment requests are submitted on time. It shall be the campus' responsibility to ensure that the necessary documents are completed and submitted to the Accounts Payable Department for payment when due. The Accounts Payable Department shall make every effort to ensure that all financial documents received without error or omission make the payment cycle. Failure by a campus to submit a payment request without the required documents may be cause for a delay in payment. Checks will be issued based on the Accounts Payable Department's check cycle. Exceptions will be made only when absolutely necessary and a written request from the principal to the Chief Financial Officer extenuating circumstances for not adhering to the check run schedule will be required. Once the check is prepared, it will be mailed to the vendor. Checks should not be sent to employees unless they are for certain travel expenses, student trips, or for a contracted service to be paid after performance. **Check payment cycle may be found on the district website, under the Business & Finance tab.**

### **9.2 Reimbursements**

Students or employees may be reimbursed in rare exceptions for personal funds expended for school purposes, provided that an original receipt and reimbursement form. These reimbursements should be an exception and not the rule. Any campus that abuses this exception will be denied reimbursements in the future. The reimbursement should be entered through the online requisitioning system and approved by the principal. Sales tax will not be reimbursed for

these purchases. **Reimbursements should be kept to a minimum as a safeguard against unauthorized purchases by individuals.**

### **9.3 Errors and Omissions**

Unused or incorrect checks should be returned to the Accounts Payable Department for a void. If a replacement check is needed, the Accounts Payable Department will replace the check on the next scheduled check run.

## **10. STATE TAX**

### **Provisions**

Public schools are exempt from paying the state sales and use tax on items purchased for their own use. However, exemption from paying taxes does not relieve public schools from the obligation to collect tax on taxable sales. In most cases, when a school organization sells items, *which become the property of the individual*, sales tax must be collected.

### **10.1 Taxable Sales vs. Non-taxable sales**

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

School districts, schools, and school groups making sales of taxable items that do not have a specific exemption must collect and remit the tax. The items or activities on the following lists have been identified as being taxable or non-taxable by the Comptroller's Office when sold or sponsored by a school or organization within the school. The lists are not all-inclusive but may help you make determinations on other similar sales.

#### **EXAMPLES NON-TAXABLE SALES**

Ad sales- in yearbooks, athletic programs, newspapers, posters
Admission- athletic, dances, dance performances, drama and musical performance
Admission- summer camps, clinics, workshops, project graduation
Admission- banquet fees
Admission- prom, homecoming
Discount cards and books
Food items sold during fundraisers (including annual plants and seeds that produce food for human consumption)
Labor- automotive, upholstery, carpentry (parts are taxable)
Magazine subscriptions greater than six months
Services- car wash

Note: These are examples of non-taxable sales are not all inclusive

## EXAMPLES OF TAXABLE SALES

Agenda books	Magazines- subscriptions less than six
Agricultural sales	Magazines- when sold individually
Art- supplies and works of art	Musical supplies- recorders, reeds
Artistic- CDs, tapes, videos	Parts-career & technology classes
Athletic- equipment and uniforms	Parts- upholstery
Automotive- parts and supplies	PE- uniforms, supplies
Band- equipment, supplies, patches, badges, uniform sales or rentals	Pennants
Book covers	Pictures- school, group (if school is the
Books-workbooks, vocabulary, library, author (when we are the seller)	Plants- holiday greenery, poinsettias
Brochure items	Rentals- equipment of any kind
Calculators	Repairs to tangible personal property(i.e... computer repair)
Calendars	School publications-athletic programs, posters, brochures
Candles	School publications- newspaper
Car- painting, pin striping	School publications-reading books
Clothing- school, club, class, spirit	School publications- yearbooks
Computer- supplies, mouse pads	School store- all items (except food)
Cups- glass, plastic, paper	Science- science kits, boards, supplies
Decals	Spirit items
Family and Consumer Science- supplies and sewing kits	Stadium seats
Flowers- roses, carnations, arrangements	Supplies- any sold to students
Greeting Cards	Uniforms-any type to include PE, dance team.
Handicrafts	Uniforms- club or class shirts
Horticulture items	Vending- pencils and other non-edible supplies when the school services the
Merchandise- tangible personal property	Wood working crafts- entire sale to include parts and labor

Note: Student Activity clubs are allowed to host two tax free sales per calendar year; all sales thereafter are taxable. (*Refer to the Collecting and Reporting of Sales Tax section*)

### 10.2 One-Day Tax Free Sales

Each school in the District and each bona fide club within that school are allowed to have two (2) one-day tax-free sales during the calendar year (*January 1<sup>st</sup> – December 31<sup>st</sup>*). A one-day tax free sale refers to qualified days in which the collection and remittance of state sales tax is not required. This rule can be applied to fundraisers when the delivery is made to students on a single day.

- The delivery of yearbooks to students on a single day qualifies a yearbook sale as a one-day tax-free sale even though the yearbooks are sold throughout the school year.
- A book fair is not a qualified tax-free event since the school is acting as an agent for the vendor. (The sale of items in which the school and the respective vendor have an agreement that the vendor will take back any unsold items, would generally not qualify as a tax-free sale because the vendor is not an exempt organization.)

The tax-free status of a one-day tax-free fundraiser must be selected in the Application/Report for Fundraising Activity (Appendix A-6) and approved in advance by the Principal.

### 10.3 Collecting and Reporting of Sales Tax

Tax must be collected on all taxable sales when appropriate. Sales tax rates:

- San Antonio 8.25% sales tax rate
- Sales Tax Rate breakdown as of March 2013:
  - State Tax 6.25%
  - ATD Tax .25 %
  - City Tax 1.25 %
  - County Tax .50 %

#### A. Collection Procedures

Each school has the option of imposing sales tax at the point of sale or absorbing the tax of total sales.

- **Taxes collected** at point of sale: If students sell mugs for \$5.00 and collect 8.25% tax, then \$5.41 should be charged for each mug sold. (*\$5.00 for the mug and \$.41 is for sales tax*)

<b>Formula: Sale Price x Tax Rate = Sales Tax</b>
<b>Sale Price + Sales Tax = Total Sale Price</b>
<b>Ex: \$5.00 x 8.25% = \$.41</b>
<b>\$5.00 + \$.41 = \$5.41</b>

**Taxes absorbed** in the total sale: If students sell mugs for \$5.00 in which the 8.25% tax is included, then the actual sale price becomes \$4.62. (*\$4.62 for the mug and \$.38 for sales tax*)

<b>Formula: Sale Price ÷ Tax Rate = Sales Price without Tax</b>
<b>Sale Price – Price without Tax = Sales Tax Amount</b>
<b>Ex: \$5.00 ÷ 8.25% = \$4.62</b>
<b>\$5.00 - \$4.62 = \$.38</b>

All sales tax collected by the school shall be reported each month and remitted to the Business Office by the 10<sup>th</sup> of the following month.

- The **Sales Tax Report**, (*Appendix A-08*), must be completed monthly and submitted to the accounting department even if sales taxes were not collected.

- The tax payment should be made payable to the South San Antonio Independent School District along with the **Sales Tax Report**
- The Business Office will assume responsibility for submitting payment for all sales tax collections to the State Comptroller's Office

#### **10.4 Tax Free Purchases**

Provisions under Article 21.023 of the Federal Statutes provide tax exemption to the school district. Exempt organizations are entitled to an exemption only on items purchased and used directly and exclusively in pursuit of the exempt purpose.

All items purchased by a public school, school district or non-private school for the school's own use qualify for an exemption from sales tax if the items purchased relate to the educational process and are being paid from the organization's own funds. The school, school district or authorized agent should provide the seller with a **Texas Sales Tax Exemption Certificate**, (*Appendix A-23*). Effective school year 2013-2014 the certificate should be signed by the purchaser at the time of the purchase attesting that the items bought are for District use.

Note: The district's **Texas Sales Tax Exemption Certificate** shall be used in conjunction with a school check. At no point should this certificate be used for cash purchases or for PTA, Booster Clubs, etc.

Purchases by individuals for their own use, even though connected with a school or school organization, are not exempt from the tax. Examples:

- Cheerleaders purchasing their own uniform
- Band members purchasing their own instruments
- Athletic team members purchasing their own jackets
- Sponsors/Coaches purchasing their own uniform attire

#### **10.5 Tax Exemption Certificates**

**Tax Exemption Certificates** (*Appendix A-23*) - The **Texas Sales and Use Tax Exemption Certificate** should be presented each time a purchase is made. It must state that the merchandise being purchased is for the organization's own educational purpose, is being made in the name of the organization and that payment will be made from the organization's own funds.

**Hotel Certificates** (*Appendix A-30*) - The **Texas Hotel Occupancy Tax Exemption Certificate** must be presented to the hotel at the time of registration. Educational organizations and their employees traveling on official business of the organization are exempt from the Texas state hotel tax. (*The organization and their employees must pay local tax.*)

## **11. OTHER ISSUES**

### **11.1 Conflict of Interest**

All campus personnel including bookkeepers and faculty sponsors who are involved in the disbursement of campus and student activity funds will sign a Conflict of Interest Disclosure on an annual basis (Appendix A-1). These forms will be submitted to the Business Office.

### **11.2 Investing Campus and Student Activity Funds**

The Business Office, in accordance with Board approved investment policies and procedures, must handle all investment transactions.

### **11.3 Fixed Assets**

The purchase of fixed assets out of the Activity Accounts is discouraged. If fixed assets are purchased with campus or student activity funds, these will become the property of the South San Antonio Independent School District. If assets are donated, and they fit the fixed asset criteria established by the District, these must be tagged and must be accepted by the Superintendent or Board of Trustees (see section District Operating Procedures Manual for further instructions). It is the responsibility of the principal to see that the fixed asset is tagged and included in the fixed asset inventory of the district.

### **11.4 Donations**

Any donations of cash or property to a campus or campus organization must be approved in advance by the Superintendent (under \$5,000) or Board of Trustees (over \$5,000) using the **Donation Form**. It is the sole responsibility of the person receiving the donation to notify the Principal and bookkeeper so that proper procedures may be taken.

The Donation Form must be completed, approved and submitted to the Business Office to ensure funds are properly appropriated.

### **11.5 Lost Textbooks**

The following steps should be applied when paying an outstanding invoice for lost textbook:

All campuses need to have a lost textbook account to account for amounts collected from students for lost textbooks. High schools should include this account in the Principal's bank account. The order of payment for lost textbooks should be as follows:

The Lost Text Books account should be depleted for total amount owed if there are enough funds in the account. If there are not sufficient funds, you may retrieve funds from the grade level accounts with the condition that you only retrieve funds for the amount that the grade level had outstanding. The Principal's Account will be charged for any remaining balance unless you have set aside budgeted funds that you can charge the balance to.

## **11.6 Meals**

### **A. Student Appreciation Meals**

Appreciation meals catered or provided for student of the month recognition or the like, should include a maximum of 2 family members per student, 1 administrator, and the designated student(s).

### **B. Student Meals**

Student meals must include a receipt and must remain under a reasonable amount as approved by the principal. If allotted meal allowance is issued to student, A-13 form must be used (Money disbursed to Students).

### **C. Field Trip Meals**

Any person acting as a chaperone will follow the same travel guidelines as required through District travel procedures. Parents not acting as a chaperone will be required to make their own arrangements for meals and travel. Funds for parents should not be deposited into the District's activity funds accounts nor should they use our Tax Exempt form.

### **D. Staff Appreciation Meals**

Staff appreciation meals (i.e. Teacher Appreciation Week or Administrative Professionals Week) can only be paid from the campus account. Meals for appreciation must be a recognized event by the District. Schools should verify with the Superintendent's office for sanctioned events. Appreciation meals are restricted to one administrator and recognized staff. For Example, Counselors week should only include Counselors and one Administrator.

### **E. Out of Town Travel Meals**

Staff and chaperones are required to follow the District's current guidelines. Additional information can be found on our Business Office link under Employee Travel. Meal allowances may be over the allotted per diem rates, if approved by student board (Student Activity only).

#### **Gratuity**

- Gratuity will be allowed only when staff and student receipts are combined and when paying with Student Activity Funds.
- Gratuity is NOT allowed from Campus Activity Funds/District Funds.
- District travel procedures also apply when traveling with Student Activity Funds.

### **F. Staff Development Meals**

- Meals are excludable from wages if they are provided:
- On the employer's premises
- For the employer's convenience

- Served during a training/presentation.
- An agenda is required along with a sign-in sheet.

Examples of meals for the convenience of employer:

- Emergency situation – employee must remain on duty
- Remote work site without eating facilities
- During a “working” group meeting – staff cannot leave to obtain a meal

### **G. Taxable Meals**

Meals are taxable if provided:

- Before or after work hours if not for overtime work
- Before or after business meetings
- To employees for boosting morale

Meals at annual award banquets are not taxable by definition

## **12. TRAVEL**

Travel advances and travel settlement must adhere to district travel guidelines found within the District Operating Procedure Manual. (Note: the policies and procedures may be superseded by changes made via notes or memos sent after the publication of the manual).

- All travel request for field trips must be submitted 30 days prior to trip.
- All Student Travel requests must have the following attached: list of students, managers & sponsors, and agenda for event.
- All reimbursements must be received within 10 days of the completion of competition. All receipts must be submitted with a copy of your travel request.
- No reservations shall be made prior to all approvals being received.
- If the coach/sponsor pays for all meals, then one receipt must be obtained from the eating establishment and remitted to the Business Office. If the funds were advanced, excess funds must be returned promptly.
- Sponsors must receive Tax Exempt Form to present when buying student meals. Taxes will not be reimbursed for student meals. Meal expense for students are a maximum of \$24 per day based on the time of day the students leave or return from an approved trip. Meal allocations for breakfast, lunch and dinner are \$8 each.
  - Meal allowances may be over the allotted per diem rates, if approved by student board (Student Activity only).

### **Out-of-State Travel**

- All requests for out-of-state travel must be submitted 60 days prior to trip.
- A written request shall be made by the principal for all trips out of state and must be approved in advance by the Chief Academic Officer. Per Diem for student meals will be in accordance with the District travel procedures and regulations.

Meal allowances may be over the allotted per diem rates, if approved by student board (Student Activity only).

### 13. ALLOWABLE EXPENSES

The following is a quick reference guide of the appropriate uses and prohibited expenditures from district funds. The list is not all inclusive, but can serve as a guideline. Principals should use their own discretion and be guided by the principles addressed in this manual. Any questions concerning the appropriateness of a disbursement should be directed to the District's Business Office.

	<b>Description</b>	<b>CAF ADMIN</b>	<b>CAF</b>	<b>SAF</b>
<b>1</b>	<b>Supplies, Materials and Equipment</b>			
	to be used by student members of the group	Yes	Yes	Yes
	To be used by campus staff and faculty	Yes	No	No
	Supplemental classroom instructional needs and general office supplies, including school furnishings and equipment which will benefit the general student body	Yes	Yes	No
<b>2</b>	<b>Memberships and Fees</b>			
	Entry fees & other expenses associated with competitions & meetings once all possible resources have been considered	Yes	Yes	Yes
	Organization, institutional, and individual memberships benefiting the district, campus or group of students to participate in certain activities, then the expenditure is acceptable if a notation is made to document the necessity	Yes	Yes	Yes
	Payment of an individual's organization dues or fees that do not provide a direct benefit to the district, campus or to a group of students including the payment of professional liability insurance	No	No	No
	<b>Description</b>	<b>CAF ADMIN</b>	<b>CAF</b>	<b>SAF</b>
	Check printing fees and bank service charges	Yes	No	No
	The payment of advertisements in publications other than those circulated at the District's campuses (i.e., Golden Apple Award). The advertisement should state "paid from"	Yes	No	No
	Other reasonable expenditures approved by student membership of the group	No	Yes	Yes
<b>3</b>	<b>Travel</b>			
	Travel meals consumed by the student members & their adult sponsors (travel disbursements must be documented by a S.S.A.I.S.D.)	Yes	Yes	Yes
	Education field trips, meals, and other activities planned for the benefit of students as recognition for accomplishments. The travel expenditures for faculty/staff/chaperone who must accompany students on a trip are also acceptable provided that expenditures do not exceed the reimbursable limits established by the District's travel policies	Yes	Yes	Yes

	Payment of travel expenses for spouse, children, or other non-employees	No	No	No
	Payment of district mileage to school employees who already receive a monthly travel allowance	No	No	No
	District approved conference attendance and travel costs for employees on school business, subject to travel allowances as established by the District	Yes	No	Yes
	In-district mileage reimbursement for faculty/staff members on school business at the current district rate per mile provided a travel log is kept and attached to the Check Request as documentation	Yes	No	No
	Traffic citations, parking or toll charges, auto repairs	No	No	No
<b>4</b>	<b>Scholarships</b>			
	Scholarships from left over funds (Scholarship Procedures)	No	No	Yes
	Fundraising for scholarships	No	No	No
<b>5</b>	<b>Awards, incentives, and Gifts</b>			
	Expenditures related to appreciation and recognition ceremonies of the student members	Yes	Yes	Yes
	Awards such as plaques, paperweights, certificated, school apparel that does not exceed \$25 per calendar year in accordance to IRS, recognition of student, staff, or volunteers for service to the school District	Yes	Yes	Yes
	Any expense which appears to benefit private individuals or entities in ways so out of proportion to the overall public benefit that they amount to a virtual donation or gift	No	No	No
	<b>Description</b>	<b>CAF ADMIN</b>	<b>CAF</b>	<b>SAF</b>
	Appreciation and Fundraising dinner tickets	No	No	No
	Gift cards for students such as top sellers (should not exceed \$ 100 dollars per student must be store bought.)	Yes	Yes	Yes
	Gift cards, gift certificates, or the like for District employees	No	No	No
	Purchase of any gift for any person or organization; this includes gift certificates, retirement gifts, flowers, holiday gifts, and food gifts (Gifts of public funds are prohibited under Article III, Section 52 of the Texas Constitution)	No	No	No
	Extravagant or high-priced awards such as watches or other jewelry	No	No	No
	Extra compensation or bonuses to employees whether it be in the form of cash or gifts	No	No	NO
	Parties for staff, including food, decorations, and favors	No	No	No
	Disbursement of left over funds returned to students in the form of monetary incentives (i.e. debit cards, gift cards, or cash)	No	No	No
<b>6</b>	<b>Flowers</b>			

	Not to exceed \$75.00 for death of campus student	Yes	Yes	Yes
	Not to exceed \$75.00 for death of a campus employee and immediate family (immediate family as in DEC local policy)	Yes	No	No
	Flower arrangement that exceeds \$75.00 in which cost will be divided amongst more than one account	No	No	No
	For illness or leave of absence, including maternity	No	No	No
	Flowers including but not limited to corsages/boutonnieres for District approved profession appreciation	No	No	Yes
<b>7</b>	<b>Meetings and Meals</b>			
	Abuse of number of appreciation meals furnished to staff	No	No	No
	Meals or expenses relating to a Parent Teacher Association or Organization	No	No	No
	Daily coffee and other drinks for the faculty and staff	No	No	No
	Parent/student functions such as Open House, Parent Night, & Graduation. Refreshments & snacks for meetings where the school serves as host for related activities for student, staff, & patrons. The expenditure from these functions requires an agenda and sign-in sheet.	Yes	No	No
	Refreshment for student recognition events such as student of the month, head of the class or the like (maximum of two family members per student, one administrator and designated student(s))	Yes	No	No
	Reimbursement for luncheons or dinners while attending civic organization's meetings to officially represent the school district or campus	No	No	No
	<b>Description</b>	<b>CAF ADMIN</b>	<b>CAF</b>	<b>SAF</b>
	Gratuity not to exceed 18% and should be listed on receipt (allowed only when there is student participation)	No	No	Yes
<b>7</b>	<b>Meetings and Meals (Continued)</b>			
	Refreshment and snacks for teacher in service and staff development. An agenda must be provided for staff development	Yes	No	No
	Business meals for staff for reasonable cost comparisons, the per diem amounts are at the current district rates. Appropriate documentation indicating who was at the meeting (sign in sheet) and what was discussed (agenda) is required	Yes	No	No
	Appreciation meals furnished to employees who exceed the reasonable limitations noted	No	No	No
<b>8</b>	<b>Donations and Loans</b>			
	Loans/donation between clubs	Yes	No	No

	Transferring of funds to collect for administrative/staff events	No	No	No
	Loans to employees, parents or students for any reason	No	No	No
	Payment of an individual's personal bills	No	No	No
<b>9</b>	<b>Campus Beautification</b>			
	Improvement of campus and site facilities such as plants, bulletin boards, signs, and flags	Yes	Yes	Yes
	Structural additions or improvements to the campus unless properly authorized by the facilities department	No	No	No
<b>10</b>	<b>Other</b>			
	Emergency health or safety needs for students (not to include hospital or doctor's visit)	Yes	Yes	Yes
	Replacement of an individual's property that was lost, stolen, or damaged on the school or district's premises or while being used at a school or district function. (The Texas Tort Claims Act prohibits use of funds in this manner)	No	No	No
	Alcoholic beverages, tobacco products, controlled substances, firearms, and other weapons	No	No	No
	Any other expenditure prohibited by federal or state law, TEA or board policy, or S.S.A.I.S.D. regulations	No	No	No
	Any purchases other than those listed above which benefits adult sponsors & does not benefit student members	Yes	No	No