



CENTRALIZED ACTIVITY FUND PROCEDURES MANUAL

PREFACE

The Activity Funds Procedures Manual is compiled to set forth policies and procedures regarding the administration and accounting of activity funds. Please note compliance with all policies and procedures set forth by the Abilene ISD Financial Department is mandatory.

Changes to the Manual may be made at any time and will be effective immediately.

Principals, secretaries/bookkeepers, sponsors, and other personnel involved in the handling of Activity Funds are responsible for following the guidelines and procedures prescribed in this manual.

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

The procedures in this manual comply with the Texas Education Agency *Financial Accountability System Resource Guide (FASRG)*.

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Aug 2021

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SECTION I - GENERAL INFORMATION

Definition and Purpose of Activity Funds

Activity Funds are funds collected through district and school approved fundraisers, student fees, school pictures, donations, and other student activities.

These procedures are designed to provide an auditable paper trail which will protect all parties involved if questions are raised concerning the handling of activity funds.

Abilene ISD Board Policy states:

Per CFD (Legal), the district shall adopt a policy governing the expenditures of local funds from vending machines, rentals, gate receipts, or other local sources of revenue over which the district has direct control. A policy under this section must:

1. Require discretionary expenditures of local funds to be related to the district's educational purpose and provide a commensurate benefit to the district or its students; and
2. Meet the standards of Section 52, Article III, Texas Constitution, regarding expenditure of public funds.
Education Code 44.908

Per CFD (Local), The superintendent, principal, and sponsor, as applicable, shall be responsible for the proper administration of District 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*.

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 the deposit into the appropriate District account at a District-approved institution.

All activity funds shall be included in the annual audit of the district's fiscal accounts.

Funds collected by student groups shall be used only for purposes authorized by the organization and 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.

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

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 administrative activity account.

Classes of Activity Funds Operations

A school district should consider the following questions to determine the proper method and fund in which activity funds should be accounted:

Campus Activity Fund (461)

Campus Activity Funds (CAF) are under the management of the campus principal. The revenue sources in this activity fund generally include concessions, campus fundraisers and commissions from school pictures, publications, school stores, student transcripts, student ID badges, parking passes and cell phone fines. This fund may also have sub-accounts for the library or other groups not defined as student clubs or organizations.

Campus activity funds are considered public funds and must be expended for educational related purposes. The campus principal may elect to use these funds on items such as staff appreciation breakfast or lunch to boost employee morale. Gifts to employees are not allowed. Excessive rewards to employees may appear to be gifts of public funds, which is prohibited by law. Employee incentives may be allowable and can be addressed on an as needed basis.

- Campus Activity Funds (461) **are** subject to purchasing and bid laws and must adhere to the guidelines established in the Activity Fund Procedures Manual.

Student Activity Fund (865)

Money from a bona fide student organization or club. A bona fide student group consists of a student body, elected student officers (representatives) and a faculty sponsor, holding meetings and conducts business. This fund supports the activities of student-led organizations or clubs that students not only participate in, but also manage and direct the activities. A bona fide student group can have 2 one day tax-free sales per calendar year with student approval, must maintain minutes from that meeting.

- Student Activity Funds (865) **are not** subject to purchasing and bid laws but must adhere to the guidelines established in the Activity Fund Procedures Manual.

The ultimate responsibility (not control) of this fund is the campus principal.

Allowable/Prohibited Uses of Funds

The following are allowable and prohibited expenditures for activity funds. The list is not all-inclusive but can be used as a guide. These funds shall be used exclusively for the benefit of students.

Allowable Expenditures:

- Field trips, including items such as admission fees, snacks, and other costs
- Snacks, favors and other incidentals used in seasonal or holiday parties and programs for students
- School assemblies and special programs, class picnics, student dances, etc.
- Expenses for the sponsor and chaperones for an approved event
- Expenses associated with the senior prom, senior day, senior graduation, etc.
- Playground equipment or other fixed assets
- Awards, Plaques and Recognition certificates

Prohibited Expenditures:

- Extravagant awards such as watches or other jewelry
- Payment of an individual's personal bills
- Donations to scholarship funds
- Loans to employees, parents, or students for any reason
- Alcoholic beverages, tobacco products, controlled substances
- Replacement of an individual's property that was lost, stolen or damaged on the school or district premises or while being used at a school or district function
- Transfer of funds to the faculty account
- Any gift for any person for any occasion
- No gift of benevolence
- Withholding cash from fundraisers, etc. to purchase items needed – *NO CASH PAYMENTS! NO EXCEPTIONS!*
- Cash awards are prohibited. No cash, clothing (shirts, shoes, hats, socks, etc.), loans, payment of personal living expenses (utility bills, groceries, medical bills, etc.) can be made for District employees

Student Activity Funds vs. Outside Organizations

Guidelines to differentiate Student Activity Funds from funds generated from outside organizations such as booster groups and PTAs are as follows:

1. Funds handled in any way by an Abilene ISD teacher or sponsor acting as an Abilene ISD employee must be handled through the school's activity fund.
2. Fundraiser held in the school and students are selling a product, the funds are to be deposited in the activity fund account.
3. Fundraiser is conducted by parents only on school property or by parents with student help off school property, the funds should be considered Booster or PTA funds.
4. The decision to conduct fundraisers in the name of the school, whether Activity Fund or Booster/PTA groups, needs to have prior approval from the principal.
5. Under no circumstances should the campus allow any organization to use the district's tax identification number.
6. Authorized parent organizations should not distribute or sale raffle tickets to students during the school day on district premises.
7. Bookkeepers or other faculty should not be authorized check signers of a parent or booster club group.
8. Under no circumstance should any school loan money to any outside organization. (PTA/Booster Club, etc.)
9. Under no circumstance should the district email system be used to send information to parents on behalf of an outside organization. (PTA, Booster Club and Project Graduation)
10. The district is not responsible for any communications or transactions related to the activity of outside organizations. (PTA, Booster Club and Project Graduation)

Responsibility for Activity Funds

The campus principal, bookkeeper/secretary and club sponsors are responsible for the proper collection, disbursement, and control of all activity funds in his/her trust in accordance with state and local law. Which include District approved accounting practices and procedures in this manual, Board Policies and TEA Financial Accountability System and Resource Guide.

The responsible party **may be required** to reimburse the account for any money which has been lost due to carelessness, fraud, or theft.

Secretary/Bookkeeper and Principal

Campus Principal [Ultimate responsibility for Activity Funds]

- Submit list of student representatives to accounting at beginning of each year - SAF 110
- Approval of all campus and student activity fund transactions
- Check request voucher – SAF 104
- Fundraising Application – SAF 106
- Recap of Fundraising – SAF 107
- Each responsible individual has completed the Conflict-of-Interest Disclosure – SAF 109
- Club Sponsor Responsibility Affidavit – SAF 110
- New Club Authorization – SAF 111
- Record of Donated Items – SAF 115
- Petty Cash Reconciliation Report (each month) – SAF 116
- Safekeeping of money on campus
- Proper accounting and administration of all activity funds
- Approval of disbursements in accordance with the procedure manual
- Provides administrative guidance related to campus-specific activity account management procedures

The principal is not responsible, however, for funds collected, disbursed, and controlled by parents, patrons or alumni organizations and these funds should not be accounted for in a school district's activity funds (i.e., PTA, athletic and band booster clubs, etc.).

The principal must have a safe in which to safeguard any funds that are deposited with the bookkeeper/secretary. Only the bookkeeper/secretary and principal should have access to the secured area. Only cash, checks or deposit slips for activity funds should be kept in the safe.

Retention of Records

All activity fund records should be maintained and kept in good order for a minimum of seven years and should be available for audit at any time. Financial records must be stored for safe keeping.

Basic Records

- Cash receipt books
- Bank deposit slips and supporting documentation
- Disbursements and supporting documentation
- Activity fund forms
- Report of Account Transactions

AISD Business/Finance and Accounting Department

The District's Business/Finance and Accounting Office provides activity fund bookkeeping assistance to all campuses within the district.

AISD Business/Finance and Accounting Department responsibilities also include:

- Manage account activity
- Send monthly report to principal, sponsor, and secretary/bookkeeper with activity of funds spent and deposited that month
- Assist with bank reconciliations for activity funds
- Verify and post cash receipts to Frontline
- Approve requisitions and check requests for student activity transactions
- Approve budget change request for activity funds
- Implement procedures - Activity Fund Procedures Manual and training materials
- Coordinate with principals and bookkeeper/secretary to correct deviations from policy and procedures
- Prepare journal entries for activity funds
- Review fundraising requests
- Conduct training for staff (bookkeepers, sponsors, principals, etc.)
- Provide information to principals regarding issues with their respective campus
- Send correspondence regarding changes or issues with activity funds
- Site visits to campuses regarding activity funds
- Transfer of funds between activity accounts
- Creating new accounts
- Other administrative duties
- At the beginning of each month, a monthly report of account transactions will be provided to the principal and secretary/bookkeeper

Training

- Provide annual training for principals, secretaries, bookkeepers, and sponsors.
- Campus principal may contact the Business and Finance Office for additional training for existing employees.
- If a change in staff occurs during the school year for principal, secretary, bookkeeper or sponsor, training will be provided to the new employee.

Auditing of Activity Fund Record

- Responsible for annual audits of activity funds and other periodic audits as deemed necessary (can include fundraisers in progress, concession stands, or school store)

- Determine if the policies and procedures established for activity funds are being followed correctly, as well as determine that the transactions and balances are an accurate summary of cash receipts and disbursements
- Notify campuses in writing of scheduled yearly audits
- An internal audit of financial records may be conducted on an unannounced basis at any time at the request of the CFO
- All activity fund records must be audited prior to changes in campus principal. A two-week notice should be submitted to the CFO in order that a proper audit may be held. The incoming principal should review the results of the audit before assuming financial responsibility
- All activity fund records will be audited when a change of bookkeeper/secretary occurs. This will assure the incoming party that the records are in acceptable order when he/she assumes the duties of bookkeeper/secretary. A two-week notice should be submitted to the CFO by the school principal in order that a proper audit may be held

Closing Student Activity Accounts

Student club accounts with cash balances and no activity for at least one year will be transferred to the General Principal Account upon dissolution. These accounts no longer have a sponsor and no current expenditures.

SECTION II - CASH MANAGEMENT

Cash Receipts

At the start of the school year, the campus secretary is to pick up the cash receipt books at the District's Business and Finance Department.

All cash and check collections shall be recorded by the person receiving the collection immediately preparing cash receipts in triplicate in the official AISD Receipt Book.

Collection of Funds by Sponsor or Other Staff

Occasionally funds may be collected by an authorized individual other than the bookkeeper/secretary (teacher, sponsor, clerk, etc.), but only as approved by the principal. In such instance employee should see bookkeeper/secretary for instruction.

1. All cash, coins and checks to be counted in the presence of the person turning in the money (face to face).
2. Checks: Ensure that payee's name, address, phone number, driver's license number. Ensure check is signed and the amount, both numeric and written are correct.
3. Only use Abilene ISD issued receipt books or SAF 102.
4. Receipts:
 - a. Issued to the person turning in the money
 - b. Issued to one person only
 - c. May not be issued to the person preparing the receipt
 - d. Issue a separate receipt for each fund source
 - e. Make note on receipt the makers name when accepting check, if different from person getting receipt
 - f. Note source of funds (class fees, fundraiser, etc.) on the receipt
 - g. Receipt must be manually signed, stamped signatures are prohibited
 - h. Under no circumstances should a receipt amount or signature be altered
 - i. Date receipt the day you accept money
 - j. Original white copy goes to the person submitting the money
 - k. Yellow copy goes to the bookkeeper/secretary with all other support
 - l. Pink copy stays in the receipt book
 - m. Voided receipts must have all copies attached to receipt book
5. Submit all money collected and the yellow receipt copies to the bookkeeper/secretary with form SAF 103.
6. Bookkeeper/Secretary will verify and receipt the sponsor for the total amount submitted for deposit.
7. If the yellow receipt copy from the sponsor does not match the money collected, sponsor will need to explain the discrepancy.

Tabulation of Moneys Collected from Students

1. Form SAF-102, Tabulation of Moneys Collected from Students, may be used instead of cash receipts for small (less than \$25.00) multiple collections, such as:
 - Library fines
 - Bus trips
 - Ball games, dances, banquets, and movie admission tickets
 - Revenue from fundraising activities such as candy sales, benefit, performances, etc.
2. Form SAF-102, when utilized, must be prepared in duplicate. One copy is kept by the sponsor and one copy is given to the bookkeeper/secretary.
3. Charitable or voluntary collections in homerooms shall be accompanied by Form SAF-102 when transmitted to the bookkeeper/secretary.
4. In elementary schools, teachers utilizing Form SAF-102 may enter the names (rather than signatures) of the students from whom moneys are received. In secondary schools students must, in the presence of the collector, actually sign the SAF-102 and enter the amount of money turned in.
5. Verify that the total cash and/or checks turned in agree with the total amounts on the SAF-102. The sponsor must print his/her name and manually sign SAF-102. Stamped signatures are not allowed.
6. Collections shall be submitted to the bookkeeper/secretary daily. Any funds collected are the responsibility of the sponsor who will be held accountable for those funds.

Collection of Funds by Bookkeeper/Secretary

When money is submitted to the bookkeeper/secretary (and it has been previously received by a sponsor), the bookkeeper/secretary shall:

1. Tabulate monies collected in the presence of the sponsor.
2. Reconcile the receipts issued from the sponsor's receipt book.
 - a. Keep money with the Internal Deposit Slip (SAF-103)
3. Ensure payee's name, address, phone number, driver's license number, check is signed and the amount, both numeric and written are correct on all checks.
4. Organization number written in top left of all checks.
5. Issue receipt to sponsor/teacher for the amount verified.
6. Receipts:
 - a. Put date you receive money
 - b. Issue to the person turning in the money
 - c. Issue to one person only
 - d. May not be issued to the person preparing the receipt
 - e. Issue a separate receipt for each fund source
 - f. Make note on receipt the maker's name when accepting check, if different from person getting receipt
 - g. Note source of funds (class fees, fundraiser, etc.) on the receipt
 - h. Receipt must be manually signed, stamped signatures are prohibited
 - i. Under no circumstances should a receipt amount or signature be altered
 - j. Date receipt the day you accept money
 - k. Original white copy goes to the person submitting the money
 - l. Yellow copy will be submitted with SAF-103
 - m. Pink copy stays in the receipt book
 - n. Voided receipts must have all copies attached to receipt book
 - o. Copy of all checks received must be kept attached to the Internal Deposit Slip (SAF-103)

Safeguarding Funds

Money should never be taken home for safekeeping or left in the school building after hours unless it is locked in the school's safe or vault. If the school safe is inside the vault, the money must be locked in the safe. Money should be deposited prior to weekends and holidays.

The principal is responsible for securing money received after the bookkeeper has left campus. For occasions when money is to be received after hours or on weekends, see your principal for special handling instructions.

SECTION III - DEPOSIT OF FUNDS

Bank Accounts:

The district has only one activity fund bank account.

Only Activity Fund transactions may be directed through the Activity Fund bank account. Transactions controlled by the cafeteria or by outside organizations (i.e., Booster Clubs, PTA, Project Graduation, etc.) must be handled through those organization's bank account.

All deposits must be made into the district's depository bank. No school or sponsor is allowed to open additional bank accounts, credit card accounts or pay pal accounts.

Campus and student activity accounts will remain separate in Frontline, but one bank account will facilitate all deposits. Make sure that your SAF-103s and related funds remain separate from other deposits.

Deposit Drop-offs

The campus secretary/bookkeeper will deliver the deposits to the district's depository bank.

General Deposit Policies

1. Deposits must be made daily when the total cash on hand exceeds \$250.00, but no longer than weekly.
2. Checks to be deposited should be endorsed with the deposit stamp or as follows:
FOR DEPOSIT ONLY
(School Name)
3. Club account number is written in the upper left-hand corner of all checks.
4. Cash deposited must be submitted in the same month as the receipt.
5. A separate deposit should be made for each fund source (i.e., student council, band, or choir).
6. Re-deposits of NSF Checks must be deposited separately.

If unable to deliver funds to the district's bank, the secretary/bookkeeper must store the funds in the safe or bring to accounting office.

If any discrepancies occur with the bank deposit (shortages, overages, etc.). The bank will send a correction for the account. The bookkeeper/secretary should adjust their records accordingly.

Deposit Documentations

The deposit documentation should include the following in this order

- Yellow copy of deposit slip
- Adding Machine Tape
- Internal Deposit Slip (SAF-103)- from sponsor with copies of checks
- Yellow copies of cash receipts - from sponsor
- Any other items supporting or indicating the source of the receipt such as commissions, etc.

The bookkeeper should keep deposit documentations in their monthly folders.

Counterfeit Money

Be aware that counterfeit money exists and could become a part of a deposit. The bookkeeper/secretary should use a counterfeit detector pen.

If counterfeit bills are identified, turn them in to your bookkeeper/secretary and contact the District's Business and Finance Office.

Returned Checks - NSF's

Occasionally a check which was previously deposited is returned by the bank unpaid. When a check is returned, the bank automatically charges the Activity Fund bank account and mails a debit memo along with the returned check back. Verifying address and getting phone number and driver license will help in the collection process.

The District's Accounting Office will follow these procedures for collection of returned checks:

1. Student Organization or Club, which was originally credited, should be debited.
2. If bank account on the returned check is closed, try and make contact with maker.
3. All other, redeposit it immediately noting on the deposit slip that this item is for redeposit.
4. If the check cannot be redeposited, attempt to contact the payer through a phone call. Then, if the check is not redeemed within a reasonable length of time, a certified letter should be mailed notifying the payer that failure to redeem the returned check within 10 working days will result in further action.
5. If the payer again does not respond to the letter, take the following information to the District Attorney's Office:
 - a. The returned check
 - b. Copy of the certified letter
 - c. The return receipt forms
6. Once the check clears or the amount is collected, credit the amount back into the Student Organization or Club. If the bank charges a fee, fill out a ***Disbursing Order*** form in the amount of the bank fee and record a debit in the specific Student Organization or Club.

SECTION IV - PAYMENT FROM FUNDS

Purchasing Policies

All purchases made through activity funds must have the Activity Fund Voucher (SAF- 104). Payments will not be processed without the SAF-104 attached in Frontline. Orders placed without this form attached will be rejected. **The SAF-104 must also have principal's signature approving the request. SAF-109, 110 and 111 forms must be submitted to accounting before any purchase will be approved for that organization/club.**

Campus Activity Funds

Purchases made with Campus Activity Funds (461) are subject to District competitive bidding and purchasing laws.

Student Activity Funds

Student Activity Funds (865) are not subject to purchasing and bid laws but must adhere to the guidelines established in this manual and District Regulations. Student Activity Funds are accounted for by the District as agency funds and held by the school as trustee for student clubs and organizations.

All Campus and Student Activity purchases must be approved in advance by the campus principal in writing using the Activity Fund Voucher (SAF-104) for check requests (865 accounts only) and requisitions.

Purchase Order Procedures

All purchases must be approved by the principal. All fund 461 purchases must be made with a purchase order. The district will not be responsible for any orders placed before a Purchase Order is issued. The individual who placed the order will be held responsible for the invoice payment. Purchase Orders will be used for supplies/materials, fixed assets, etc. It may take from 3-5 business days to process a P.O. and include the following steps:

Traditional PO

1. Purchases should not be made without a PO and prior authorization from the principal, administration, and the District's Business and Finance Office.
2. Prior to filling out the SAF-104, if you are unaware of the district's approved vendor list for a specific type of item, please contact the Purchasing Department.
3. Complete the Activity Fund Voucher. (SAF-104)
4. Complete the vendor's name, address, phone number and fax. This information is needed for Frontline.
5. Complete any special handling instructions.
6. Fill in the items that you are ordering, quantity, description, price, and the total amount. Give the name of the person requesting and purpose. Include any shipping fees.
7. If the items are being purchased for a fundraiser, make sure that the word "FUNDRAISER" is listed on the voucher.
8. Submit to the bookkeeper/secretary.
9. The bookkeeper/secretary will enter the PO request into Frontline and will begin the approval process by:
 - a. Principal
 - b. District's Business and Finance Office
 - c. Purchasing
10. The Purchasing Department will fax the approved PO to the vendor.
11. When the shipment is received, please check for damages or shortages. If there are problems with the order, contact purchasing as soon as possible. If the order has no problems, sign the packing slip, and return to the bookkeeper for receiving in Frontline. All invoices are to be sent to Accounts Payable. If an invoice is sent to the campus, forward to Accounts Payable immediately.
12. Once the items are received in Frontline and Accounts Payable has received and entered the invoice a check for payment will be issued.

Even though it is not required for Student Activity (865) to use approved vendors it is recommended. Hopefully it will help in getting the best price. Campus Activity Funds (461) must follow AISD purchasing guidelines.

Check Request Procedures

Expenditures involving contracted services, registrations or travel must be made through the check request process in Frontline. Examples of contracted services would be payments made to individuals acting as judges or the DJ used at prom. Examples of travel would be expenditures related to going to the Abilene Zoo or Six Flags.

1. Complete the Activity Funds Voucher. (SAF-104)
2. Complete the vendor's name, address, phone number and fax. This information is needed for Frontline.
3. Complete any special handling instructions.
4. Order information must be obtained from the vendor in the form of a quote; however, the invoice can be obtained at that time if the invoice date does not precede the date of the principal's approval. Attach quote/invoice to SAF-104.
5. Fill in the information. Submit to the bookkeeper/secretary.
6. The bookkeeper/secretary will enter the Check Request into Frontline and submit to the principal for approval.
7. If you are using a new vendor, you must complete a new vendor form and submit to the Purchasing Department to be set up. New vendors are required to fill out a vendor packet which can be found on the AISD web page under Purchasing. The vendor may not be used until approved.
8. Once approved by the principal and the District's Business and Finance Department, it will go to the appropriate administrator and on to the Accounts Payable Department for a check to be issued.
9. **Campus Activity Funds (461)**
 - a. All purchase must be done as a requisition. If pre-payment is required this must be noted in the special instruction area for payments on renewal notices, entry fees, registrations, payment for judges or contest fees and subscriptions.
10. **Student Activity Funds (865)**
 - a. All purchases must be pre-approved by the principal before orders can be placed with the vendor. Before check requests are entered in Frontline, supporting documents must be verified for accuracy (receipts and invoices).
11. If checks issued to vendors require a receipt as documentation of the expenditure, the receipt is due within five working days to close the check request voucher. An example: Pizza, etc.
12. Submit to the secretary/bookkeeper for principal's approval.
13. If you are using a new vendor, you must complete a new vendor form and submit to the Purchasing Department to be set up. New vendors are required to fill out a vendor packet which can be found on the AISD web page under Purchasing. The vendor may not be used until approved.
14. Once the principal approves the request the order can officially be placed by the sponsor.
15. The secretary/bookkeeper will enter the request in Frontline.

Accounts Payable will contact the bookkeeper/secretary if the invoice/receipt is not received within five days.

Keep all documentation attached to SAF-104 and file in the secretary/bookkeeper's monthly folders.

General Activity Fund Petty Cash

Expenditures involving food, gift cards, or change for fundraising should be made through petty cash. Examples of allowable food purchases would be incentive meals for things such as Teacher Appreciation Day or a pizza party for the students. For more information concerning food and gift cards used as an incentive, please refer to Section IX.

Each campus will be provided petty cash at the start of the school year. Sponsor/Teacher is to fill out the voucher/check request form (SAF-104) stating the purpose of the expense and how much they will need. Upon turning in the form, the campus principal is to review the request and sign it if they agree to it. **AFTER** the principal approves the form, the campus secretary/bookkeeper will provide the requested petty cash funds to the sponsor/teacher. Upon receiving the money, the sponsor/teacher will go to the restaurant to make the purchase. The sponsor must then return an itemized receipt of the food purchased and return any excess money left over to the campus secretary/bookkeeper.

The petty cash funds **MUST NEVER** be used to reimburse a sponsor/teacher who did not go through the proper procedures (as in not filling out the Voucher/Check Request Form prior to purchasing the food). In situations where the sponsor/teacher made purchases with their personal cash/credit card prior to principal approval the district **WILL NOT** reimburse the sponsor/teacher.

Other use of petty cash will be allowed in EMERGENCY situations only. Abuse of petty cash funds may result in the campus losing the privilege of having such funds.

The campus secretary/bookkeeper is to maintain record of who the petty cash was given to and for what purpose. Petty cash **must** be reconciled monthly. (SAF-116) The campus secretary/bookkeeper must provide a copy of the reconciliation and a copy of the monthly petty cash activity to the Finance Department within 5 business days after the end of the month.

All petty cash request for food related to an out-of-town event **MUST be filled out on the Travel Request/Expense Statement forms.

Concession Activity Fund Petty Cash

This is petty cash specifically designated for concessions to be used in the event of an emergency. All rules listed in the "General Activity Fund Petty Cash" apply to this form of petty cash, except that this can only be used for food/snack items used for concessions.

The sponsor will still need an approved SAF-104 specifically designated for concession activity. Upon the completion of the event, the sponsor must turn in the petty cash on the first business day along with any itemized receipts.

United Supermarket's "UCards"

Individual Campuses will receive UCards specifically designated for activity funds. These cards can be checked out to the individual sponsor after their SAF-104 has been approved by the campus principal. The cards must be secured in the campus safe and signed out as needed and must be returned immediately after use along with the itemized receipt. The Secretary/Bookkeeper must keep a card log with the date and name of the person being issued the card.

Upon receiving the itemized receipt from the sponsor, the secretary/bookkeeper will review the receipt and determine that the items purchased agree with what was described in SAF-104. If there appears to be any questionable items (such as alcohol, personal items, non-activity related groceries) the sponsor must return the goods back to United. Further, keep in mind that all United Card purchases must adhere to the District's School Business Procedure Manual concerning the UCard. After the initial review of the itemized receipt, the secretary/bookkeeper will then enter in a requisition into Frontline.

Abuse of these cards will result in the privileges being revoked for the sponsor and possibly the campus. Fines may occur if the card is lost or stolen and if receipts are not turned into the bookkeeper immediately after use.

Exception to "immediately after use": if the UCard is being used for a weekend tournament, the sponsor may hold onto the card over the weekend. However, it must be returned with any related itemized receipt on the following Monday.

Purchases made with these cards are for food and snack items only used in the concession stands.

Gift Cards

Expenditures involving gift cards (incentives) should be made through petty cash if all rules are followed. For more information concerning gift cards used as an incentive, please refer to Section IX.

When using Student Activity Funds to purchase gift cards for student incentives, the club/organization must maintain record of all students who received the gift card (students name, signature, description of the gift card received, and contact information).

Student Travel

Student travel request must be submitted 10 days in advance. Examples of student travel are students participating in sporting activities, etc. Follow the additional rules and procedures outlined in the district travel guidelines found on the AISD website.

Educational field trips are trips taken during the school day where the students are visiting a location for educational purposes. Board policy prohibits charging a fee to students for educational trips which are part of the required class curriculum.

Reward field trips (clubs) that will use school buses must reserve and pay for the bus from the specific club account. When entering the field trip request in the Transportation system, enter the department and check the account code. Indicate on the field trip request form if this is to be paid with activity funds and indicate the activity fund account number in the comments section.

The Transportation Department will invoice the Business Office for the cost of each bus. A journal adjustment will be entered.

If the Student Organization or Club Sponsor will be giving the students cash for their meals (\$7.00 per meal per District Guidelines), the student must sign for the cash. The Student Meal Cash Receipt form should be used and must list all students that will be receiving meal money. When the students receive the cash, have each one sign next to their name. The Student Meal Cash Receipt form should be kept as documentation with the other travel expenses.

**Travel Meal Allotment: Regardless of what funds or how many funds are used, the total that can be allotted per student per meal is \$7.00 per Board approved policy. Additionally, Campus and Student Activity Funds cannot be allotted to students when meals are provided for free from the hotel or event. 4th meals are an unallowable expenditure.

**Travel for UIL events: Campus and Student Activity Funds cannot be used for meals related to official UIL events. The meals should be compensated ONLY out of the General Fund budget related to the activity/event.

Payments to Employees for Services

All disbursements to AISD employees for extra duty, etc. must be processed through the Payroll Department.

Payments for Contracted Services

When hiring motivational speakers, seamstresses, DJ services, consultants and judges, make certain that the person is on the approved vendor list through the Purchasing Department. **If they are not an approved vendor, the Purchasing Department has guidelines and procedures for adding these vendors.** The vendor will not be able to render any service until the Purchasing Department has verified all information pertaining to the vendor. For more information, please contact the Purchasing Department.

Scholarships

Any fundraising specifically for the purpose of scholarships is not permitted. Any donation to scholarship funds is an unallowable expenditure.

Reimbursements

CASH PAYMENTS MADE TO EMPLOYEES FOR REIMBURSEMENT SHOULD BE RARE AND PRINCIPAL APPROVAL IS NEEDED PRIOR TO PURCHASE ON FORM SAF-104!

Refunds

All refunds for students/parents will be processed through the non-employee reimbursement menu in Frontline by the Accounting Office with approval.

Charge and Other Credit Accounts

The use of charge (credit) accounts by activity funds is not allowable. All purchases must be made using the District's Purchasing Guidelines and following the guidelines set forth in this manual.

Voiding Checks

If it is necessary to void a check, the secretary/bookkeeper should contact the Accounts Payable Department.

Transfer of Funds

It is not necessary to write a check to transfer funds from one club account to another within the same bank account. Transfers must be documented by using the Transfer Request Form (SAF-105). Transfers should be utilized for the following situations and initiated by the bookkeeper. Donations between clubs are allowed when students vote on it and is included in the club's minutes and bylaws.

Transfer Form (**SAF-105**) should be mailed to the District's Business and Finance Department in school mail. Please do not email.

- Profits from school-wide fundraisers need to be distributed to participating clubs or groups on the same campus
- Entry fee payments to another campus within the district
- To cover negative balances
- If a cash receipt is entered into an incorrect account

Contracts and Service Agreements

No sponsor/employee or parent is authorized to sign a contract or agreement on behalf of the district. All contracts for rentals, yearbook purchases, etc. must be signed by central administration and the principal. An employee or parent who signs a contract or agreement without proper authority, may be personally liable for the terms of the contract or agreement.

Conflict of Interest

Conflict of Interest is a situation that may impair or appear to impair an employee's objectivity.

Employees must avoid any conflict between personal interests and the interest of the district in dealing with students, parents, vendors, customers and all other organization or individuals doing or seeking to do business with the district.

If you have an interest, obligation, or relationship that in any way creates a potential conflict of interest with the proper discharge of your assigned duties and responsibilities or with the best interest of the district, you should disclose this information in writing to your immediate supervisor.

A conflict may include outside employment. If the outside employment creates a potential conflict of interest, you should disclose the situation in writing to your immediate supervisor.

SECTION V – FUNDRAISING

General Info

Fundraising is an organized activity to solicit monies to fund school district programs, trips, or activities. Fundraising activities must be directly related to the district, its instructional programs, and related educational activities. The campus principal and/or Student Organization or Club Sponsor should carefully consider the types and number of fundraisers that will be held during the school year and should be kept to a minimum and have a specific reason for the fundraiser.

Examples of fundraisers include, but are not limited to: T-shirts, Yearbooks, Candles, Cookie Dough, Tournaments, Concessions, and Book Fairs etc.

Per FJ (Legal), Schools that participate in the National School Lunch Program under 42 U. S. C. Section 1751, et seq., or the School Breakfast Program under 42 U.S.C. Section 1773, may sell food and beverages that do not meet nutritional standards outlined in 7 C.F.R. Parts 210 and 220 as part of a fundraiser, during the school day, for up to six days per school year on each school campus, provided that no specially exempted fundraiser foods or beverages may be sold in competition with school meals in the food service area during the meal service. 4 TAC 26.2

Per FJ (Local), Administrative regulations shall address student fundraising plans, approval of fundraising activities, and any required reporting on fundraisers by campus administrators.

With at least one employee managing each project, students representing their school, or the district may participate in approved fundraising to benefit the district or a non-school, charitable organization. Participation shall be voluntary and shall be approved only when the fundraising activity relates to the district's educational mission.

Fundraising shall not be permitted during class time.

Fundraising through sales of foods and beverages that could be consumed during the school day shall meet the requirements for competitive foods unless the district allows an exception from the competitive food requirement, as permitted by state and federal law.

Fundraising activities that directly benefit the school or students are considered allowable. The school principal and the Secretary of the CFO must approve all fundraising activities prior to the event via **SAF-106**. Approved fundraising projects and activities should be placed on the school activity calendar as soon as approval has been granted by the administrators. Any items sold even if it is at cost the **SAF-106** will need to be completed. The only exception is dues or money collected for registrations.

ALL FUNDRAISING PROFITS SHALL BENEFIT THE STUDENT BODY OR ORGANIZATION AS A WHOLE.

Elementary Campus Fundraising

Elementary Campuses should limit neighborhood canvassing fundraisers per year. The district recommends that the students participating in a fundraiser limit personal sales activity to family, friends, and neighbors for whom they are already well acquainted.

All other fundraising projects will be left to the discretion of the campus principal and the secretary of the CFO, if, the activity remains at the school and does not encroach on the instructional program.

Other fundraisers may be made under arrangements by the local unit of the Parent-Teacher Association or Organization with the campus principal, provided sales are handled without channeling collections through teachers in the school.

Secondary Campuses Fundraising

Fundraising projects will be left to the discretion of the campus principal if the activity remains at the school and does not encroach on the instructional program.

Exploitation of students by conducting popularity contests, queen elections, or similar activities for the purpose of collecting money shall be **prohibited**.

Each Student Organization or Club which elects to have a fundraising project shall be responsible for collection of all monies and merchandise sold. The district shall not be held responsible for uncollected money or unsold merchandise.

Collection of monies that take the time of students or teachers during scheduled class periods is expressly **prohibited**, unless the monies collected represent regular fees, payments for books, instructional materials that have been approved, or payment for school meals.

Parent groups or other adult organizations may schedule fundraising activities; however, the campus principal of the respective schools shall be on the executive committees of such organizations. The campus principal shall be expected to encourage parent groups or other adult organizations to live within the intent of this policy.

Fundraising for outside organizations

Fundraising activities that benefit outside organizations (example: American Heart Association, Breast Cancer Gift of Life, March of Dimes, etc.) should only be done during designated times as deemed by the principal, preferably, before or after school. None of the funds generated from outside organizations should ever be deposited into any district activity account.

When collecting funds for outside organizations, money should be placed in a receptacle in an area which is easily accessible for others. A staff member should be present at all times. After collection times the receptacle should be placed in the campus safe until a representative from the recipient organization picks up the collection.

Reminders

Students cannot be required to participate in the fundraisers or required to reach a specific goal or raise a specific amount of money.

All remaining inventory from Student Activity Fundraiser remains the property of the student organization and should never be taken home by AISD employees.

In any program or activity involving raising money, precautions shall be exercised to avoid embarrassing any student because of financial pressures or status. Conditions which might encourage students to exert pressure at home for collection of funds for such purposes shall also be avoided.

Every attempt should be made to minimize the loss of instructional time.

Additionally, all monies raised must be used to benefit the entire campus (Campus Activity Fund) and/or all students in a specific Student Organization or Club (Student Activity Fund).

- Example
The History Club is holding a fundraiser to help reduce the cost of an educational field trip. The cost of the trip is estimated at \$3,000 and there are 50 students participating; the cost per student is \$60.

Out of the 50 students going on the field trip, 25 students participated in the fundraiser and raised \$1,000. Although not all the 50 students participated in the fundraiser, the \$1,000 must be split evenly between the 50 students. Therefore, reducing the amount due for the field trip from each student from \$60 to \$40.

Fundraiser Approval Process

Before the fundraiser can occur, all fundraising projects **must** be submitted on a ***Fundraising Application-Permission Request*** (SAF-106) form by the Student Organization or Club Sponsor or District Employee to the campus principal for initial approval, then forwarded to the Business and Finance Office for final approval.

The campus principal shall screen all on-campus fundraising activities and will be responsible for approving the following:

- Description of the item

- Cost of the item
- Location of the sale (on or off campus)
- Anticipated profits from the sale
- How the money is to be spent (461 only – all 865 funds must be approved by the student organization)
- Permits to sell
- Fundraising activity calendar

If a campus or student club/organization performs a fundraiser prior to approval from the Secretary to the CFO, ramifications may apply at the discretion of the Business and Finance Office. Which could include and are not limited to freezing all future fundraiser activity for a period or the possible termination of the campus/student activity account.

Acceptable Fundraising Activities

- Carnivals
- School pictures
- School Store
- Candy, ice cream, or other food items
- Car Wash
- Concessions
- Merchandise such as candles, cookie dough, etc.
- Holiday sales such as Valentine flowers, gift wrapping paper, etc.

Raffles

Per Texas Occupations Code Chapter 2002.002, a “Raffle” means the award of one or more prizes by chance at a single occasion among a single pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize.

Per Attorney General Opinion JM-1176, Independent School Districts **do not meet** the criteria for a qualified organization to conduct raffles. Abilene ISD employees, Student Organization or Clubs **are not authorized or legally able to sell raffle tickets** as representatives of Abilene Independent School District.

Concessions / Food Sales

An Elementary Campus, Secondary Campus, or Student Organization or Club may sell food and beverages during the school day as part of an approved fundraiser; **however, any food and beverages sold to students during the school day must meet the Smart Snacks Standards per USDA guidelines. See additional guidance at <https://www.fns.usda.gov/tn/guide-smart-snacks-schools>.**

Per CO (Legal), “School Day” means the midnight before, to 30 minutes after, the end of the official school day.

An Elementary Campus, Secondary Campus or Student Organization, or Club may sell food and beverages **outside of the school day** as part of an approved fundraiser.

When the sales are for an approved fundraiser and all net proceeds from the sale benefit the Campus or Student Organization or Club, the sale is not taxable.

A **Concession Stand Inventory Reconciliation and Concession Stand Financial Recap (SAF-117)** must be completed for each Concession Stand before first sale and after the last sale. The Concession Stand Inventory Reconciliation and Concession Stand Financial Recap must include the date/s of the concession stand, the event, and the Student Organization or Club that is benefiting from the fundraiser.

Each Concession Stand Inventory Reconciliation and Concession Stand Financial Recap report must be attached to the Fundraising Financial Recap (SAF107) report.

The Student Organization or Club Sponsor is responsible for tracking, maintaining, and securing the concession stand product inventory.

Remaining inventory is the property of the club/organization and should not be taken home by staff members.

Ticket Admission Events

Ticket admission is defined as a fee paid for entry to a location. Examples of such events are musicals, dances, carnivals, festivals, etc. The Student Organization or Club Sponsor is responsible for tracking, maintaining, and securing the event tickets.

The following procedures will apply for all general admission events:

- Safeguarding tickets:
 - Tickets represent cash and must be safeguarded accordingly
 - They must be secured in a locked safe or cabinet until issued to the ticket seller
- Use pre-numbered tickets:
 - Pre-numbered tickets must be used for all activities for which admission is charged
 - It is recommended that different colored tickets be used for different admission fees
- Issue tickets:
 - Prepare a ticket log (SAF-108) of the tickets to be issued
 - Record the ticket number sequence, purpose, name, and signature of the ticket seller
 - Issue each ticket seller the tickets and change funds
 - Record the name, event, beginning ticket number, and amount of change fund issued on the sales form
- Ticket sales and admissions:
 - Recommended that two individuals control admissions
 - One collects money and issues tickets, the other individual collects, and tears tickets
 - Tickets must be sold in a number sequence
 - Ticket collector will tear the ticket in half, place the numbered half in a box and give the other half to the purchaser. Tearing prevents tickets from being reused and the numbered half of the ticket provides a way to reconcile receipts
- Sales report:
 - Count money and complete ticket sales on the sales report
 - Ticket total should equal ticket sales (any difference must be explained)
 - To calculate the number of tickets sold, take the ending ticket number minus the beginning ticket number plus one and multiply it by the selling price
 - Return the completed ticket sales report and all money collected to the bookkeeper/secretary
 - Follow district procedures to safely secure monies collected
- Completion of event:
 - Return all unused tickets and change funds to the bookkeeper/secretary with the final ticket sales form
 - Bookkeeper or secretary logs in and verifies all tickets are accounted for and that the change fund has been returned
 - Periodic audit of tickets will be conducted

Garages Sales / Car Washes

When a student organization or club has a garage sale or car wash fundraiser, the student organization or club **must receive written permission from the property/landowner**. The written permission should be attached to the ***Fundraising Application-Permission Request***.

Crowdfunding /Online Fundraising Sites/PayPal

Crowdfunding has become a creative and resourceful avenue to raise monies or request donations of items through online fundraising by utilizing an external donor website, such as GoFundMe.com, for the district, campus, or classroom teacher to raise funds or request specific items to obtain instructional supplies, equipment, or other educational opportunities that will benefit students.

When funds are raised, or items are donated for the benefit of the district or campus, those funds or items must flow through the district. **Any items purchased or received through online fundraising become the property of the district.**

Before setting up an online fundraising site, employees must adhere to the following guidelines.

- The following are ***not allowable*** when seeking to raise funds or request the donation of items online:
 - Seeking funds or items for personal reasons, individuals, or start-up businesses
 - Pressuring of parents, students, or staff to make donations to the online fundraising site
 - Deposit of funds into the employee's bank account, PayPal, Venmo or any other payment app
 - Delivery of items donated or purchased to the employee's home
- Employee seeking to raise funds or request for donation of items online must fill out the ***Fundraising Application-Permission Request (SAF-106)*** form
- The purchase of software or technology with the funds raised or is requesting for these items to be donated, the employee **must** obtain approval from the District's Technology Department **before** submitting the ***Fundraising Application-Permission Request*** form
- Campus principal will review the form to ensure the online fundraising request follows all guidelines
- Approved request is then sent to the business and finance office for final review and approval
- Once the employee has received final approval, the employee may set up the online fundraising site using the following requirements:
 - District, campus, and teachers' names listed on the fundraising site
 - Set a project deadline of **30 days or less**
 - Clearly state in information if a fee will be deducted
 - Donated items must be delivered directly to the campus and secured
 - **Employees must request a paper check for any funds raised on-line**
- Any item purchased or donated valued at **\$5,000 or more**, the item must be processed as fixed asset
See Section: Fixed Assets in this manual for additional guidance.
- The employee must ensure that the requirements of the online fundraising site have been satisfied. For example, project completion documentation, payment of shipping costs, copyright requirements, etc.
- Complete the ***Fundraising Financial Recap (SAF-107)*** (Part 2) and submit it to the district's business and finance office within **10 days** of the project deadline with copies of invoices and receipts attached. Exception will be made with approval from accounting office.

Sponsor Fundraising Instructions

1. Complete the ***Fundraising Application-Permission Request (SAF-106)*** and submit to the campus principal at least two weeks before the fundraising date. Remember only two tax free days per year and must be a bona fide group - must have elected officers, held regular meetings, and take minutes.
2. If the fundraiser is approved by the principal, complete the Activity Fund Voucher/Check Request Form (***SAF-104***) and attach the invoice from the vendor. Note on (***SAF-104***) whether this is a tax-free sale.
3. Complete the Fundraising Financial Recap (***SAF-107***) within 5 days of the completion of the fundraiser, check that the form is in balance and turn in to the bookkeeper/secretary. The sponsor should also attach all supporting documentation indicating the total sales amount.

Bookkeeper/Secretary Instructions

The bookkeeper/secretary is responsible for verifying that the total sales and total expenses on the Fundraiser Financial Recap (***SAF-107***) match the revenue. Remember, the fundraising project cannot begin until approved by the principal and the Secretary to the CFO. All purchases must be pre-approved by the principal before items can be ordered and entered in

Frontline. Any person that orders merchandise without pre-approval shall assume full responsibility for the payment of the invoice.

Cash Receipts

All collections associated with any fundraising activity by the campus or a particular club or group on campus must be transacted through activity fund and must be receipted in Frontline. All money collected must be turned in to the secretary/bookkeeper daily for deposit.

Disbursements

No disbursements can be made with cash or from un-deposited receipts. The principal shall approve all disbursements. All disbursement of funds will be made through Frontline.

Change for Fundraiser

Change for fundraisers must be requested by filing out the Activity Fund Voucher (**SAF-104**) and turning it into the campus principal for approval. The Activity Fund Voucher (SAF-104) should be turned in at least five business days prior to the fundraiser. Upon authorization from the campus principle, the secretary/bookkeeper will provide the request funds via petty cash assigned to school, in situations where available petty cash is insufficient a petty cash request form must be submitted, and the funds will need to be picked up at the accounting department.

At the end of the fundraiser, the change fund must be returned to the accounting department separately.

Service Projects/Charity Fundraisers

Student clubs may organize service projects for qualified 501(C)(3) charities. The number of service projects per student club is at the discretion of the principal. Service projects must be voted into the club by-laws and cannot be solicited from outside organizations or adult coerced. Service projects are defined as volunteering or providing a community service and not synonymous with fundraising.

Fundraising for charities, families, or individuals for any reason cannot be held at the school or in the name of the school (including student clubs). These types of fundraisers must be handled by outside groups/individuals (booster clubs, PTA, charitable organizations, etc.) Club participants may participate as volunteers for the charities; however, proceeds are not to funnel through activity funds.

Fundraising Parameters

To lessen the burden on the community and to ensure fundraising activities are successful, the following parameters have been set for conducting fundraisers. These parameters apply to ALL fundraisers conducted by campuses and student groups.

- Do not fundraise for the sole purpose of accumulating funds
- Should be conducted to fund a specific purpose
- Proceeds raised must then be used for the specific cause/purpose. Example: if a talent show is held to fund a field trip, the funds must be used for the field trip
- Money raised must be used to benefit all students of the club or organization
- Fundraising activities shall not interfere with the instructional program or time
- Solicitation of money, goods and/or services from local businesses may be allowed only with campus administrative approval
- Baked goods or other food items intended for human consumption that have been prepared at home is not allowed

Reporting Loss/Theft Any dishonest act or loss due to theft that has been uncovered involving activity funds should be reported immediately to the principal and the District's Business and Finance Department.

SECTION VI - Sales Tax

Public schools are exempt from paying the state sales and use tax. Therefore, public schools do not pay sales tax on items purchased for their own use. However, exemption from paying sales tax does not relieve public schools from the obligation to collect sales tax on taxable sales.

In most cases, when a School or Student Organization or Club sells items to individuals, which become the property of the individual, then sales tax must be collected. Some items are specifically exempt from sales tax and there are some cases when sales, which would ordinarily be taxable, are exempt.

Collecting Sales Tax

Campus and Student Organizations or Clubs must collect sales tax (currently 8.25%) on all taxable items.

There are two ways to collect sales tax:

- The tax can be added to the selling price of an item
 - If the selling price were \$1.00, the school would collect \$1.08 for each item sold
- The tax can be included in the selling price of an item
 - If an item is sold for \$1.00, including tax, the school would retain \$.92 and the remaining \$.08 would be remitted as sales tax. (The sales tax is the difference between the amount of the sale and the selling price)
 - If the tax is included in the selling price, calculate the actual sales price (before tax) by dividing the selling price by 1.0825. For example, a T-shirt that is sold for \$8.00 (including tax) would have a sales price of \$7.39 (\$8.00 divided by 1.0825) and sales tax of \$0.61 (\$8.00 - \$7.39)

Campus or Student Organization or Club is the Seller

When the campus or student organization or club purchases items for resale, the campus or student organization or club is the seller. The campus or student organization or club owns the items until it sells the items to another person.

For example, the campus purchases spirit wear t-shirts to resale. When the t-shirts are sold to students, staff, parents etc., sales tax must be collected on the sale. The sales and sales tax due is reported and remitted using the Texas Sales and Use Tax Return, either monthly, quarterly, or annually depending on filing requirements of the Texas Comptroller.

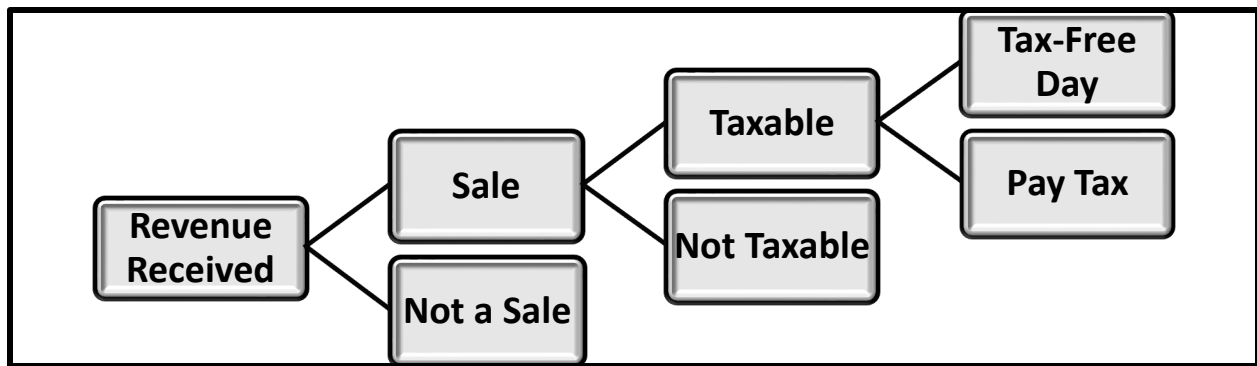
Fundraising Vendor is the Seller

When the Campus or Student Organization or Club receives a commission, the sale is the vendor's sale, not the Campus or Student Organization or Club sale. The Campus or Student Organization or Club receives items from a fundraising vendor to sell and the Campus or Student Organization or Club, acting as an agent of the vendor, sells the items and remits payment to the vendor.

The Campus or Student Organization or Club typically have an agreement that the fundraiser vendor will take back any unsold items. For this type of transaction, the Campus or Student Organization or Club would collect and remit tax to the fundraising vendor. The fundraising vendor would be responsible for reporting the sales and remitting sales tax to the Texas Comptroller.

For example, the Campus is having a book fair in the library. The Campus received books, posters, and other items to sell from the fundraising vendor. The Campus sells items, collects sales tax, and remits the total collected to the fundraising vendor. The fundraising vendor totals all sales, including on-line and credit card sales and calculates sales tax on the total sales. The fundraising vendor reports the total sales and sales tax due and remits the report and sales tax to the Texas Comptroller.

All revenue received, must be decide if it is a sale or if it is not a sale.



Here are some examples of Sale and Not a Sale. These lists are not intended to be all-inclusive.

Sale	Not a Sale
Admission/Tickets – Athletic Events, Dances, Theater Performances, Dance Performances, Banquets, Carnivals, Fall Festivals etc.	Collecting monies from students to pay a company for admission or service (i.e., PSAT Test, Museums, etc.)
Ad Sales – in Yearbooks, Athletic Programs, Newspapers, Posters etc.	Commissions received from fundraisers, such as library book fairs, school pictures etc.
Donated Items that are Sold	Donation of money to the Campus or Student Organization or Club
Fundraisers where the District, Campus or Student Organization or Club is the seller	Student Organization or Club Dues – Highly recommended
Parking Permits	Student Fees for uniform cleaning, musical instruments, etc.
Rentals of Items	Field Trip Payments from Students
Rentals of Facilities	Fines received for textbooks, library books, student I.D.'s, parking, uniforms, etc.
Sales of Food	Marathon fundraisers – Jog-a-thon, Jump Rope for Heart, etc.
Sales of items – which includes items made by students	
Sales of Services – car washes	
School Publication Sales	
Summer Camps, Clinics, Workshops	
Tournament Fees or Academic Competition Fees	

If you decide the revenue, you received is a Sale, then you must decide if your Sale is Taxable or Not Taxable. Here are some examples of Taxable and Not Taxable Sales. These lists are not intended to be all-inclusive.

Taxable

Agenda Books	Magazines – subscriptions less than 6 months
Agricultural Sales	Magazines – when sold individually
Art – supplies and works of art	Musical Supplies – recorders, reeds etc.
Artistic – CD's, tapes, and videos	PE – uniforms or supplies
Athletic – equipment and uniforms	Pennants
Auction items sold	Pictures – individual or group (if school is the seller)
Automotive – parts and supplies	Plants – holiday greenery or poinsettias
Band – equipment, supplies, patches, uniform sales or rentals	Rentals – equipment of any kind
Book Covers	Repairs to tangible property – i.e., computer repairs, house remodeling etc.
Books – workbooks, vocabulary, library (when we are the seller)	Rings and other school jewelry

Brochure/Catalog Items	Rummage, yard or garage sales
Calculators	Safety Supplies
Calendars	School Publications – athletic programs, posters, brochures, reading books, sheet music etc.
Candles	School Publications - Yearbooks
Car – painting or repair	School Store – all items (except food)
Clothing – school, club, class, spirit	Science – science kits, boards and supplies
Computer – supplies, mouse pads etc.	Spirit Items – ribbons, pom-poms, etc.
Cosmetology products sold to customers, such as, shampoo, conditioner, nail polish etc.	Stadium Seats
Cups – glass, plastic or paper	Stationary
Decals	Supplies – any sold to students
Family and Consumer Science – supplies and sewing kits	Uniforms – any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts etc.
Fees – copies, printing or laminating	Vending – pencils and other non-edible supplies when the school services the machine
Flowers – roses, carnations, arrangements	Woodworking crafts – entire sale includes parts and labor
Greeting Cards	Yard Signs
Locks – sales and rentals	Automobile Repairs – a lump sum charge for parts and labor or separately stated charge for parts
Lumber	Merchandise, tangible property

Not Taxable

Ad Sales – in Yearbooks, Athletic Programs, Newspapers, Posters etc.	Food Items sold during fundraisers (including annual plants and seeds that produce food for human consumption)
Admission/Tickets – Athletic Events, Dances, Theater Performances, Dance Performances, Banquets, Carnivals, Fall Festivals etc.	Automobile Repairs – a separately stated charge for labor is not taxable; a separately stated charge for parts is taxable
Tournament Fees or Academic Competition Fees	Magazine subscriptions – greater than six months
Cosmetology Services, such as haircuts, shampoos, manicures, pedicures etc.- Products sold to customers are taxable.	Parking Permits
Discount/Entertainment cards and books	Services – car wash and cleaning
Facility Rentals for school groups	Farm Animals, such as pigs, cows, chickens, and other livestock
Car Washes	Student Organization or Club Dues

The next step is to decide if the Taxable Sale qualifies as one of the Two One-day Tax Free Sales or will Sales Tax be paid.

One-Day Tax-Free Sales

The information in this section is from the Texas Comptroller of Public Accounts Sales and Use Tax Publication.

A **bona fide chapter** (must have elected officers and minutes) is a group of students that must be organized for an activity other than instruction. Here are some examples:

- Senior Class is a bona fide chapter, but the Senior English Class is not
- Cheerleader Club is a bona fide chapter, but the Cheerleader Team is not
- French Club is a bona fide chapter, but the French classes are not

Each Campus in the District and each **bona fide chapter** (i.e., Student Organization or Club – must have elected representatives and minutes approving fundraisers and expenditures) within that school are allowed to have two one-day tax-free sales during a calendar year. One-day tax-free sales means that collection and remittance of state sales taxes is not required on qualified sales on that day.

The delivery of fundraising merchandise within a 24-hour period qualifies a sale as a one-day tax-free sale even though the merchandise was sold over a longer period. This rule can be applied to any fundraiser when the delivery is made to the students within a 24-hour period.

The exemption does not apply to any item sold for more than \$5,000 unless it is manufactured by the Campus or Student Organization or Club or donated to the Campus or Student Organization or Club and not sold back to the donor.

Note that the time limit for two one-day tax-free sales is a calendar year from January 1 through December 31, rather than a school year. If you have 2 in second semester you would not be allowed another one until second semester of the next year.

Book fairs, school pictures, and vending machine sales where the school is acting as an agent for the vendor (commission sales) are not usually qualified as a tax-free event because the school is not the actual seller.

The sale of items received from a vendor, in which the school and 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. (Note: Even though these types of commission sales do not qualify as a tax-free sale, completion of the fundraising application is still required.)

There are two options for determining the tax-free sales date:

- The date when the items will be delivered by the vendor to the Campus or
- The date when the Campus or Student Organization or Club will be delivering the items to their customers

Additionally, if the Campus or Student Organization or Club purchases extra items such as t-shirts, yearbooks etc. to be sold after the tax-free day, sales tax must be collected and remitted on those items.

If two or more Student Organizations or Clubs have a one-day tax-free sale together, then it would count as a **one-day tax-free sale for each Student Organization or Club.**

Texas Resale Certificates

When purchasing items for resale such as items bought for a fundraiser, complete and send the vendor a ***Texas Resale Certificate***. These forms can be obtained from the Elementary Campus Secretary, Secondary Campus Secretary or Secondary Campus Bookkeeper. This will allow the purchase to be made tax exempt.

Once the sale/fundraiser is complete, sales tax must be remitted to the State Comptroller on the selling price of the items sold. Sales tax must also be paid on sales, which are made at "cost" as a convenience, rather than as a fundraiser.

Reporting Sales Tax

Each Student Organization, Club or Class that sells merchandise must report its sales once the sale is concluded. The Elementary Campus Secretary, Secondary Campus Secretary or Secondary Campus Bookkeeper will be responsible for completing the necessary sales tax returns as instructed on the ***Texas Sales and Use Tax Return***.

It is extremely important that the information regarding fundraisers be reported accurately so that all tax returns filed will be correct. The forms for filing sales tax returns should be mailed to the Campus by the State Comptroller. If these forms are not received at the campus, contact the Accounting Office.

Based on the application for a sales tax permit, the campus should have received a letter from the Texas Comptroller approving them to file monthly, quarterly, or annually.

- For **monthly** filers, the due date is the **20th of the following month**, unless the due date falls on a Saturday, Sunday, or legal holiday, then it is the next business day.
- For **quarterly** filers, the due dates are (unless the due date falls on a Saturday, Sunday, or legal holiday, then it is the next business day):
 - **April 20th** for January – March
 - **July 20th** for April – June
 - **October 20th** for July – September
 - **January 20th** for October – December
 - **January 20th** for Annual filers

There are instances where the campus, over a period, filed zero due tax returns. The campus should have received a letter from the Texas Comptroller exempting the campus from filing future sales tax returns if there were not any taxable sales during the year.

Send the original **Texas Sales and Use Tax Return** and **complete a check request in the amount of the sales tax due (if any) to the accounting office**. The accounting office will review the report for accuracy and mail the report to Texas Comptroller. Keep a copy for the campus activity fund records and a copy of the report will be kept on file in the accounting department.

Note: If taxes are not paid by the due date there is a penalty charged by the comptroller's office. Please have your check request and report to accounting by the 10th of the month that it is due.

SECTION VII - RESPONSIBILITIES OF SPONSOR

Required Sponsor Forms

The following forms are required to be signed at the beginning of each year:

- Conflict of Interest (SAF-109) – sponsors, co-sponsors, principals, and secretary/bookkeepers
- Responsibilities of Faculty Sponsors of Student Groups (SAF-110) – sponsors and secretary/bookkeepers
- Club Authorization (SAF-111) – Sponsors only

No fundraising or disbursement of funds can begin until the required forms are signed and sent to accounting and finance office.

Student Activity Club Guidelines

- Each club must have constitution/bylaws approved by the principal and accounting office
- Constitution/bylaws are submitted only once and updated periodically as needed
- Must have student representatives elected by members
- No minimum member requirement, unless your club chooses
- Must hold regular meetings
- Written parental/guardian permission needed to join a club, attend meetings, or participate in activities
- General meetings of the student activity organization should be published at the campus three days prior to the meeting date and clearly indicate the date and time of the meeting and items to be discussed
- Meetings should take place on school premises before/after the school day. They cannot be held during class or during the school day
- Club Authorization Form (SAF-111) must be completed and submitted to the principal and accounting finance office every new fiscal year before club funds can be expended
- If the above form is not on file with the bookkeeper and activity fund accountant BEFORE spending begins, funds for that club may be held
- Accurate, detailed documentation of all expenditures (receipts/Invoices), meeting dates, members in attendance, and items discussed must be recorded (Keep a copy for your records of all documentation)
- Signed/dated club minutes verifying approval by vote for a tax-free fundraiser
- Complete the Fundraising Application-Permission Request (SAF-106) at least two weeks before the fundraiser begins
- **MUST** complete the Fundraising Financial Recap (SAF-107) and turn in to the bookkeeper with supporting documentation, within 5 business days after the completion of the fundraiser
- Merchandise ordered for any fundraiser must have pre-approval from the principal using the Activity Fund Voucher (SAF-104) with invoices/quotes attached for support
- Student representative and sponsor must sign all requests

Cash Receipts

- Official AISD receipt or SAF-102 must be issued for all money
- Money turned in to the school secretary/bookkeeper, must be accompanied by the yellow copies of receipts or form SAF-102 which may be substituted for yellow copies when the amounts collected from multiple students and less than **\$25.00**
- Complete the Internal Deposit Slip (**SAF-103**) with each deposit turned in to the secretary/bookkeeper
- Turn funds in daily to the secretary/bookkeeper
- Assumes responsibility if funds are not turned in daily
- Make arrangements with principal to secure funds collected after school hours

REMEMBER! ALL MONEY COLLECTED MUST BE TURNED IN TO THE SECRETARY/BOOKKEEPER DAILY FOR DEPOSIT! DO NOT MAKE PURCHASES WITH NON-DEPOSITED CASH!

End of Year Responsibilities

All sponsors **MUST** check out with the secretary/bookkeeper to clear any pending items.

End of Year Sponsor Checkout List (SAF-112) must be completed:

- Receipt Books
- All fundraising financial recaps
- Binders containing student activity information
- Monthly Report of Account Transactions - sign final report to verify remaining balance
- Outstanding invoices/receipts – turn in all outstanding items
- Bookkeeper/Secretary will verify all information, sign report, and give sponsor a copy

Sponsors should maintain in a binder all the above records during the year in order to validate or prove fund balance.

The Do and Do Not's of Being a Sponsor

Do's:

1. Do write cash receipts to students/parents for all money collected using an official AISD Receipt Book or SAF 102.
2. Do turn in all money collected to the secretary/bookkeeper daily.
3. Do obtain pre-approval from the principal for all merchandise and services ordered using the Activity Fund Voucher (SAF-104).
4. Do complete the Fundraising Approval Form (SAF-106) at least two weeks prior to any fundraising activity.
5. Do complete and turn in the Fundraising Financial Recap (SAF-107) 5 business days after the fundraiser is complete.
6. Do maintain a positive balance in your club account.
7. Do maintain all club meeting minutes.

Don'ts:

1. Don't keep money in your classroom overnight or bring home for safe keeping. You could be liable for lost funds.
2. Don't use un-deposited cash to make purchases.
3. Don't make purchases with your personal funds without approval from principal. You WILL NOT be reimbursed.
4. Don't begin any fundraisers without approval.
5. Don't hold any raffles or games of chance.
6. Don't make any purchases without student organization approving purchase. (Money belongs to students.)
7. Don't turn in money to secretary/bookkeeper without getting a receipt for money.

SECTIONS VIII – RESPONSIBILITIES OF BOOKKEEPER/SECRETARY

Required Forms

The following forms are required to be signed at the beginning of each year:

- Conflict of Interest (SAF-109) – sponsors, co-sponsors, principals, and secretary/bookkeepers
- Responsibilities of Faculty Sponsors of Student Groups (SAF-110) – sponsors and secretary/bookkeepers
- Club Authorization (SAF-111) – Sponsors only for 865 accounts
- Receipt Book Distribution Log (SAF-101) – secretary/bookkeepers

No fundraising activities can begin until the required forms are completed. Bookkeeper/Secretary are to request a copy of the required forms from the sponsor and keep a log of the required forms. Bookkeepers are to notify the principal of sponsors that have not completed the required forms.

Bookkeepers may set a deadline for all sponsors to have their proposed vouchers submitted for principal approval to facilitate the check writing process.

Cash Receipts

- Pick up the cash receipt books at the District's Business and Finance Department
 - Distribute receipt books and have staff sign Log (SAF-101)
- Upon receiving funds and form SAF-103 from the sponsor verify the amount being deposited
 - For more information follow steps listed on form (SAF-103)
 - Make sure to keep funds with SAF-103 keep them separate from other SAF-103 deposits when making deposit at bank. Do not mix deposits, each club/organization should be on a separate deposit form

Negative Balances

When an account is discovered to have a negative balance in either student or campus activity, the bookkeeper/secretary notifies the teacher/sponsor in charge of that activity and the principal that the account is overdrawn. It is the responsibility of the principal to make the determination on how to correct the negative balance.

Resolution options are:

1. Transfer funds from campus activity (461) to student activity using SAF-105. The principal account is normally used for this purpose.
2. Hold an approved fundraiser (the sponsor will follow all District policies and procedures on fundraisers) to cover the deficit.
3. The PTA or another outside organization may donate to help cover the deficit.
4. Note that transfers should not occur between club accounts in student activity (865) to cover deficits.

Fundraising Application-Permission Form (SAF-106)

It is very important that you consistently remind sponsors that the Fundraising Approval Form **must be completed and approved** by the campus principal and the Secretary of the CFO **before a fundraiser can begin**.

It is also the secretary/bookkeeper's responsibility to know what fundraisers are being held on your campus. Looking for advertisements or signs announcing fundraisers is key in finding un-documented fundraisers.

Secretary/Bookkeepers are to check each Fundraising Approval Form notification. Make certain that the name requesting the fundraiser is the sponsor of the club or organization. No one should complete the fundraising form except the sponsor of the group or organization.

Fundraising Calendar

Each school should develop a fundraising calendar for each month of the school year. The beginning and ending dates of the fundraiser should be placed on the fundraising calendar. Copies of the email should be kept for reference. This should help track all fundraisers on campus and help with knowing when receipts and financial reports are due from sponsors.

Fundraising Financial Recap (SAF-107)

The Fundraising Financial Recap is due within 5 business days after the end of the fundraiser. Check the fundraising calendar for the due date of the report. If the sponsor has not submitted the completed form, notify them by email and alert the p9Principal. Recaps should be kept on file and kept with all monthly records.

Yearly Procedures:

End of Year Sponsor Checkout

- All sponsors must check out with the bookkeeper to clear any pending items related to activity funds. The following items must be turned in to the bookkeeper before sponsors leave for summer break.
 - All receipt books
 - All fundraising financial recaps
 - Binders containing student activity information (only if sponsor will no longer serve for the following school year)
 - Signed Monthly Report of Account Transactions - sponsor should sign this final report showing remaining balance
 - Give the sponsor a copy and retain the original for your files
 - Outstanding invoices - some sponsors may have invoices for items purchased

End of Year Secretary/Bookkeeper Checkout

- Turn in receipt books and records to accounting department of who the receipt books were distributed to during the school year.

Form SAF-112 must be used when checking out sponsors at the end of the year.

Once the secretary/bookkeeper returns from summer break:

- Have sponsors complete the Conflict of Interest (**SAF-109**), the Responsibilities of Faculty Sponsors of Student Groups (**SAF-110**) and Club Authorization (**SAF-111**)

Training New Student Activity Club Sponsors

Make certain that new sponsors/teachers, etc. receive proper training on activity funds (cash receipts, disbursements, etc.) and receives copies of the Centralized Activity Fund Procedures Manual.

Records

Bookkeeper/Secretary must maintain all activity records in good order. Keep monthly files for all documentation discussed in this manual. The monthly folder should contain all cash receipts/deposit information and should also include all disbursements from activity funds. Fundraising Approval Forms and completed Fundraising Financial Recaps should be stapled and kept together in the same folder. Monthly Report of Accounts Transactions should be in a separate monthly folder, etc.

Previous Years

All records for the previous school year should be boxed and labeled with the year on the outside of the box, top and on the sides of the box. A list of records should also be contained inside the box. Make sure that records are kept in a safe place and easily accessible. Do not mix current school year records with previous years.

SECTION IX – OTHER INFORMATION

Fixed Assets Purchased with Student Activity Funds

Fixed Assets are individual items that cost \$5,000 or more. Fixed Assets are items purchased that are tangible in nature, they have a life longer than two years; are of significant value at the time of purchase; and/or may be reasonably identified and controlled through a physical inventory system. They include machinery, furniture and other equipment which are intended to be held or used over a long period of time.

All equipment purchased by activity funds becomes property of the School District.

To meet state accounting guidelines, and have adequate documentation for insurance purposes, it is necessary for each campus to accurately account for all fixed assets purchased with the school activity fund money. See the purchasing section of this manual for instructions on quotes. All fixed assets must be tagged and posted to the Fixed Assets Module in Frontline.

A copy of the minutes of the Student Organization or Club that authorized the expenditure must be attached to the requisition.

Examples of Fixed Assets: Athletic Equipment, Band equipment, etc.

Donations

The donation of cash or property to any campus must be approved by the principal and the principal must notify the CFO's office informing them of the donation and to determine if the donation is acceptable. The Record of Monetary Donation Form (SAF-114) and the Record of Donated items forms must be completed.

All monetary donations from corporations, businesses, parents and the community must come to the business office for deposit. This will allow the district to track donations. If the donor is not specific regarding the purpose of the donation the principal should use the donation to benefit students.

All donations will be deposited into campus activity and then transferred into the account listed on the Record of Monetary Donations Form.

Non-monetary or non-consumable donations that are related to the campus site or property must be approved by principal prior to acceptance. Complete the Record of Donated Items forms (SAF-115) and forward to the CFO's office.

Procedures

For monetary donations made to campuses the bookkeeper must follow the steps listed below.

- Make a copy of the check for filing
- Complete the Record of Monetary Donations Form (SAF-114)
- Attach Donation Check to (SAF-114)
- Forward the Record of Monetary Donations Form with the check attached to the CFO's office

Cell Phones/Electronics

A staff member other than the secretary/bookkeeper should be assigned to handle cell phones or other electronic devices taken up by staff. A Cell Phone Violation Form should be completed and turned in with the phone or other device. The parent of the student should be provided a copy of the form by the assigned staff member. The form will be sent to the bookkeeper for payment of the device. Once paid, a copy of the Violation Form and receipt will be sent to the assigned staff member. The parent or student will be able to pick up the device from the assigned staff member.

Parking Permits

A staff member other than the secretary/bookkeeper should be assigned to handle Parking Permits. An application form requested for the permit should be submitted to the assigned staff member and will be sent to the bookkeeper for payment. The bookkeeper will issue a receipt to the applicant and attach a duplicate of the receipt to the application. The bookkeeper will return the application with the duplicate receipt attached and permit to the assigned staff member. The applicant will pick up their receipt and permit from the assigned staff member. The application will be kept on file by the assigned staff member.

Student ID Badges

A staff member other than the secretary/bookkeeper should be assigned to handle ID Badges. Once a student requests a badge, the staff member will collect the funds and place the students name and the amount of the badge on the Tabulation of Moneys collected From Students Form (SAF-102) if the funds are \$25.00 and under. The assigned staff member will turn in the tabulation form and the funds collected to the bookkeeper and the bookkeeper will receipt the staff member.

Transcripts

Follow the same procedures for Student ID Badges.

Yearbook Sales

- Yearbooks must be sold at full price (No discounted price allowed)
- Yearbook must be sold separately and deposited into the Yearbook account
- A listing of students who paid for the yearbook must be maintained by the staff member responsible for selling the yearbooks. The list must be maintained each school year
- Remaining yearbooks will be stored in a safe place

Commissions

Commissions from school pictures will be deposited into the Campus Activity Fund Principal account. This fund is expended for the use of the entire campus (faculty and students).

Gifts Focused on Benevolence/Charity

Funds raised specifically for gifts to go towards needy members within the community should be kept separate from Campus and Student Activity Funds. Such funds should flow through the individual campus's Teacher Flower Fund. This will allow the campus or student organization that raised the money to use these funds towards any vendor of their choosing. Examples of allowable gifts include gift baskets for Thanksgiving or toys for Christmas.

Money that is collected and deposited into the campus or student activity fund cannot be transferred into the teacher flower fund. The teacher flower fund is not to be used to get around the district's approved vendors.

Prior to raising these funds, please make sure that the campus principal approves this activity.

Staff Meals (Campus Activity Fund)

As per IRS regulations meals are excludable from wages if they are provided:

- On District premises
- Refreshments and snacks served during training/presentation - an agenda is required along with a sign-in sheet
- Parent/student functions such as Open House, Parent Night and Graduation
- To employees for boosting morale

Appreciation Meals (Campus Activity Fund)

Appreciation meals furnished to staff during recognized national appreciation days are allowed. Meals for appreciation must be a recognized event by the district. Such meals should be provided on school premises. Abuse of appreciation meals will not be tolerated.

Daily refreshments such as coffee for faculty and staff should be provided by the staff.

Staff and Student Incentive Awards

1. All staff and student incentive awards must meet local, state, and federal guidelines, including the IRS Guidelines.
2. Incentive - Refers to a "reward" for performing an activity, achieving a milestone, or some other form of recognition.
3. Campus Activity Fund (Fund 461) may be used to purchase "allowable" staff and student incentives.
4. Student Activity Fund (Fund 865) can be used to purchase any reasonable student incentive. Although these funds belong to the respective student group, all purchases shall be approved by students and SAF 104 signed by elected student representative, sponsor, and campus principal, as appropriate.
5. When considering incentives, make certain that every staff member or student has the opportunity and an equal chance to earn the reward.
6. Student incentives:
 - a. Shall not violate any UIL rules
7. NOTE - District Employees: No cash, clothing (shirts, shoes, hats, socks, etc.) loans, payment of personal living expenses (Utility bills, groceries, medical bills, etc.) can be purchased for District employees using fund (461). IRS law requires that the cost of these items be included on an employee's W-2, therefore, these items are not allowed.

Staff Incentives:

Incentive Types	Description	Campus Activity Allowable	Student Activity Allowable
Items defined as minimal in value – non-bulk items	Flash drives, ribbons, certificates, cups, other non-bulk items <i>Limit to \$25.00 per item</i>	Allowable	Not Allowed
Gifts or items that appear to be gifts	Birthday or other holiday gifts, flowers, candy, etc.	Not Allowed	Not Allowed
Food considered to be a meal as recognition such as Teacher Appreciation, morale boosting	Jason's Deli, Pizza, catered meals, any food brought in for staff is considered a meal <i>Refer to the district's travel policy</i>	Allowed	Not Allowed
Longevity or service award	Service pins, certificates, ribbons, other non-cash award	Not Allowed	Not Allowed
Retirement Awards	Plaque, service pin, or other non-cash award	Not Allowed	Not Allowed
Other Incentives	Small trophies or plaques <i>Limit to \$30.00 per item</i>	Allowed	Not Allowed
Gift Cards	Cards with pre-set dollar limit to be spent at the recipient's discretion <i>Limit to \$25.00 per student</i>	Not Allowed	Not Allowed

Student Incentives:

Incentive Types	Description	Campus Activity Allowable	Student Activity Allowable
Items defined as minimal in value – non-bulk items	Flash drives, ribbons, certificates, cups, other non-bulk items <i>Limit to \$25.00 per item</i>	Allowed	Allowed
Gift Cards	Cards with pre-set dollar limit to be spent at the recipient’s discretion <i>Limit to \$25.00 per student</i>	Allowed	Allowed
Gifts or items that appear to be gifts	Birthday or other holiday gifts, flowers, candy, etc.	Not Allowed	Not Allowed
Food considered as a snack	Cookies, pretzels, nachos, chips, ice cream, water, sports drinks, or snack from the Child Nutrition Department	Allowed	Allowed
Food considered to be a meal as recognition such as student morale, Senior events, banquets	Jason’s Deli, Pizza, catered meals, any food brought in for staff is considered a meal <i>Refer to the district’s travel policy</i>	Allowed	Allowed
Other Incentives	Small trophies and plaques <i>Limit to \$30.00 per item</i>	Allowed	Allowed