



BISD

Preparing Our Next Generation

Office of Business and Finance

Beaumont Independent School District

***CENTRALIZED ACTIVITY FUND
PROCEDURES MANUAL***

Business and Finance Department
Activity Funds Office

August 2023

CENTRALIZED ACTIVITY FUND PROCEDURES MANUAL

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BEAUMONT INDEPENDENT SCHOOL DISTRICT

CENTRALIZED ACTIVITY FUND PROCEDURES MANUAL

PREFACE

The purpose of this manual is to provide standard accounting procedures under a centralized accounting system for activity funds in the Beaumont Independent School District. Anyone involved with school activity funds should familiarize themselves with the procedures in this manual.

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



AUGUST 2023

Prepared by: Activity Fund Office

SECTION 1

GENERAL INFORMATION

Definition and Purpose of Activity Funds

The activity funds have been defined as funds consisting of resources received and held by each school to be expended or invested in accordance with conditions of the fund. Specifically, they are all funds accumulated from the collection of student fees and various district-approved money raising activities. Activity funds are to be used solely for the welfare, educational development and morale of students. Each school, with appropriate approval of the Superintendent, may maintain a student activity fund. That fund will encompass the care and administration of those activities and functions relating to student and faculty programs. The administrative policy of the fund shall be that income received for a specific function shall be disbursed only for that function. Upon the dissolution of any function, the school principal shall insure that any liabilities of that function are liquidated; the remaining function assets shall be transferred to the account of the general Principal activity fund.

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;

- *Do other persons beside the students involved in the activity fund (teachers, sponsors, principals, administrators etc.) have access to activity fund? If so, this money should be accounted for in fund 461 – **Campus Activity Funds (CAF)**.*

Campus Activity Funds (CAF) is under the management of the campus principal. The revenue sources in this activity fund generally include vending machines, concessions, campus fundraisers and commissions from school pictures, publications, school stores, student transcripts, student ID badges, car registrations and cell phone fines. This fund may also have sub-accounts for the library, grade level, 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 in order 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.

- *Does activity fund financial decision rest solely with the students? If so, this money should be accounted for in fund 865 – **Student Activity Funds (SAF)** which serves as an agency account for student club or class funds.*

Student Activity Funds (SAF) belongs to a bona fide chapter such as student groups or organizations. These funds do not belong to the district; however, the district must act as a trustee of the funds. These funds are accounted for in a trust fund group. The revenue sources of this fund typically include dues and fundraisers. All expenditures from this fund must be expended for the benefit of the students as approved by the students. The club or organization sponsor shall oversee the funds.

Expenditures from student activity funds (Fund 865) are not subject to purchasing and bid laws but must adhere to guidelines established and district regulations.

The ultimate responsibility of this fund is also under the control of 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.

Allowable Expenditures:

- The cost of field trips, including items such as admission fees, snacks and other costs.
- Expenses for snacks, favors and other incidentals used in seasonal or holiday parties and programs for students.
- Cost of 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, graduation, etc.
- School supplies and other school-related items for students.
- Items designated to beautify the school, the classrooms and playgrounds or other school property.
- Items for classroom use or for school operations.
- Campus after school programs.
- Awards, Plaques and Recognition certificates

Prohibited Expenditures:

- Extravagant awards such as watches or other jewelry.
- Payment of an individual's personal bills.
- Donations to individuals, organizations or 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.
- Gift Cards/Gift Certificates (see below)
- Any gift for any person for any occasion.
- Withholding cash from fundraisers, etc. in order to purchase items needed –***NO CASH PAMENTS! NO EXCEPTIONS!***

Cash Awards/Gift Cards/Other Incentives

Cash awards or gift cards 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 PTA's are as follows:

1. When the funds are handled in any way by a Beaumont ISD teacher or sponsor acting as a Beaumont ISD employee, the funds are to be handled through the school's activity fund.
2. When a fundraiser is held in the school and students are selling a product, the funds are to be deposited in the activity fund account.
3. **When the fundraiser is conducted by parents only on school property or by parents with student help off of 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 raffle tickets to students during the school day. Also, they cannot be sold 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

All faculty including the principal, bookkeeper/secretary and club sponsors will be held responsible for campus and student activity funds entrusted to them. The responsible party will reimburse the account for any money which has been lost due to carelessness, fraud, or theft.

- **Principal**

The campus principal is responsible for the proper collection, disbursement and control of all activity funds at the school. This responsibility includes providing for the safekeeping of all funds at the school.

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 approve all fundraising activities in advance and must require each sponsor to complete the Fundraising Approval Form (SAF-112) before any and all fundraisers. Also, each employee who handles funds dealing with student activity will be required to sign a Conflict of Interest Disclosure Form (SAF-116) The Responsibilities of Faculty Sponsors of Student Groups (SAF-113) must also be signed by sponsors. Once a fundraiser is complete the sponsor MUST complete the Fundraising Financial Report (SAF-114). Copies of the completed forms must be turned in to the bookkeeper/secretary.

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.

- **Campus Bookkeeper/Secretary**

The bookkeeper/secretary should assist the sponsor in all matters related to campus and student activity funds. The bookkeeper/secretary should keep the principal informed of all issues relating to activity fund management. The bookkeeper/secretary has a duty to report any critical information regarding the loss of funds due to fraud or theft or a sponsor conducting a fundraiser without the approval of the Principal, etc.

The bookkeeper/secretary is also responsible for the following:

1. Maintaining accounting records.
2. Entering RPO's and check requests for payment from activity funds.
3. Receiving money and issuing a receipt.
4. Preparing deposit to be picked up by BISD Police.
5. Follow up on issues related to activity funds.

6. Issuing cash receipt books as needed to teachers and other persons authorized by the Principal. All receipt books issued must be kept on a distribution log (SAF-124)

- **Activity Fund Sponsor**

Activity Fund Sponsors are responsible for managing their respective activity funds. This responsibility can include developing fundraising plans, monitoring the financial position of the activity fund, reviewing the activity fund financial report, safekeeping activity fund money until it is deposited by the school district and other fiduciary responsibilities.

Activity Fund Sponsors may include a teacher, librarian or other campus staff. In addition, student activity fund sponsors include the sponsor of a student club or organization. The sponsors are also responsible for ensuring that the students make the decisions related to expenditures of their funds and safeguarding and accounting for all activity funds entrusted to him/her. The sponsor must follow procedures within this manual.

Activity Fund Sponsors responsibilities also include:

1. Maintaining detailed financial records (to be kept in a binder)
 - All forms pertaining to Fundraisers
 - Student Activity Fund vouchers for requested payments
 - Fundraising reports and all documents
 - List of club officers
 - Club meeting minutes
 - All other documentation pertaining to the club
2. Complete the Fundraising Approval Form (SAF-112) and the Fund Raising Financial Report once a fund raiser is complete.
3. Always keep a positive balance in the activity accounts at all times.
4. Sign the Conflict of Interest Disclosure Form (SAF-116) if this form is not completed the sponsor will not be able to conduct activities that involve collecting or disbursing funds.
5. The sponsor must sign the Responsibilities of Faculty Sponsors of Student Groups (SAF-113).
6. Complete the Club Authorization Form (SAF-126) at the beginning of the year when clubs become established with members

- **Activity Fund Office – Administration Building**

The Activity Fund Office is located at central office and reports to the CFO. The Activity Fund Office provides activity fund bookkeeping assistance to all campuses in the district.

Responsibilities include:

1. Manage account activity
2. Assist with bank reconciliations for activity funds
3. Verify and post cash receipts to TEAMS.
4. Approve RPO's and check requests for student activity transactions in TEAMS.
5. Implements procedures – Centralized Activity Fund Procedures Manual and training materials.
6. Coordinate with principals and bookkeepers to correct deviations from policy and procedures.
7. Prepares journal entries for activity funds
8. Reviews fundraising requests
9. Conduct training for staff (bookkeepers, sponsors, principals, etc.)
10. Provide information to principals regarding issues with their respective campus.
11. Send correspondence regarding changes or issues with activity funds.
12. Site visits to campuses regarding activity funds.
13. Transfer of funds between activity accounts.
14. Creating new accounts in TEAMS.
15. Other administrative duties

Auditing of Activity Fund Records

1. Annual Audit

The Internal Auditor (IA) is responsible for annual audits of activity funds and other periodic audits as deemed necessary.

The District's Internal Auditor will conduct periodic audits of activity funds. The purpose of these audits is to determine if the policies and procedures established for activity funds are being followed correctly. Another purpose is to determine that the transactions and balances are an accurate summary of cash receipts and disbursements.

The Internal Audit Department will notify campuses in writing of scheduled yearly audits.

2. Unannounced Audits

An internal audit of financial records may be conducted on an unannounced basis at any time at the request of the CFO.

3. 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, including used receipt books must be stored for safe keeping. Contact the *Records/Assets Specialist* with any questions regarding the retention or destruction of records.

4. Change of Principal

When a change of a Principal is about to occur, all activity fund records must be audited by the internal auditor. 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.

5. Change of Bookkeeper/Secretary

All activity fund records will be audited when a change of Bookkeeper/Secretary occurs by the internal auditor. 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.

6. Basic Records

Basic activity funds records include:

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

7. Closing Student Activity Accounts

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

Fixed Assets Purchased with Student Activity Funds

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.

In order 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 TEAMS. Contact the Records/Assets Specialist.

Examples of Fixed Assets

- Computers, printers, TV's, DVD, Laptops, Radios, Cameras, Athletic Equipment, Band equipment

Special Activity Accounts

1. Lost Textbooks

The person on campus responsible for textbook distribution will receipt students paying for lost textbooks with an official BISD receipt book issued by the school bookkeeper. The top copy of the receipt (original copy) is issued to the student. The yellow copy is turned in to the bookkeeper with the money to be deposited. The pink copy is to remain attached in the receipt book.

Money received for lost textbooks should not be held in anticipation of the student finding the book. Receipt the money in account **461.00.5749.00.xxx.00.C68** and deposit it into the bank immediately.

After the end of each school year, the appropriate amount from each school's lost textbook account will be transferred from activity fund into the general fund account.

2. Library - Lost Books

This account is to be used for the collection of monies to reimburse the district for lost library books. The Librarian is responsible for the receipt of monies from students by using an official BISD receipt book. Funds collected should be given to the bookkeeper/secretary, receipted in account **461.00.5749.00.xxx.00.C32**, and deposit immediately. At the end of the year, the Librarian will get a quote for the books that they want to purchase. Standard purchasing procedures are then followed.

3. Library Fine/Book Fair Account

Monies deposited into this account may be used for the purchase of materials for library use. Purchases using these funds will follow the same procedures for lost library books.

4. Smart Card Account

- Cash payments received:
 - When payments are made by cash, receipt the payment in TEAMS in account number **461.00.5749.00.xxx.00.C58**
 - Send an email to Transportation with a copy of the receipt.
 - Make your deposit per district procedures.

- MSB payments:
 - If payments are made in MSB, you do not need to do anything further. It set up in MSB to notify Transportation every time a payment is made.

5. Technology Account

Payments for Chromebook repairs and fees are receipted in TEAMS in account number 461.00.5749.00.xxx.00.C71.

Fees are set up in My School Bucks and payments are made online. Note, there may be instances where cash payments are received. This is the exception, not the rule. Encourage online payments.

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-121) and the Record of Donated Items (SAF-122) 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.

Nonmonetary 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-122) and forward to the Activity Funds Office.

Procedures

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

- Make a copy of the check.
- Complete the Record of Monetary Donations Form (SAF-121)
- Forward the Record of Monetary Donations Form with the check to the CFO's office.
- Keep a copy of the SAF-121 and check in your daily files.

Cell Phones/Electronics

A staff member other than the 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 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 the receipt for the applicant 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 I. D Badges

A staff member other than the bookkeeper should be assigned to handle I.D. 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-103) if the funds are \$5.00 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 I.D. 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 Vending Machines or 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).

Staff Meals (CAF)

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

- On District premises
- Served during training/presentation – an agenda is required along with a sign-in sheet.
- Refreshments & snacks for meetings when the school is hosting related activities for students, staff and patrons. The expenditure from these functions requires an agenda and sign-in-sheet.
- Parent/student functions such as Open House, Parent Night and Graduation.
- To employees for boosting morale.

Appreciation Meals

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

- All staff and student incentive awards must meet local, state, and federal guidelines, including the IRS Guidelines.
- Incentive – Refers to a “reward” for performing an activity, achieving a milestone, or some other form of recognition.
- Campus Activity Fund (Fund 461) may be used to purchase “allowable” staff and student incentives.
- 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 the student group treasurer, sponsor and campus

principal, as appropriate. When considering incentives, make certain that every student has the opportunity and an equal chance to earn the reward.

- Student incentives shall not violate any UIL rules or any state guidelines.
- When considering staff incentives, make certain that every staff member has an opportunity to receive the reward.
- Meals for staff 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. Meals provided to staff during meetings and professional development events are not considered an incentive or award.
- Daily refreshments such as coffee for staff should be provided by the staff.
- **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. 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:

		Campus Activity	Student Activity
Incentive Types	Description	Allowable	Allowable
Items defined as minimal in value – bulk items	Flash drives, ribbons, certificates, cups, other bulk items <i>Limit to \$15.00 per item</i>	Allowed	Not Allowed
Gift Cards	Cards with a pre-set dollar limit to be spent at the recipient's discretion	Not Allowed	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 that 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 – <i>Limit to \$25.00 per item</i>	Allowed	Not Allowed
Retirement Awards	Plaque, service pin, or other non-cash award <i>Limited to \$50.00 per person</i>	Allowed	Not Allowed
Other Incentives	Small trophies, plaques, desk accessories, other non-bulk items <i>Limit to \$25.00 per item</i>	Allowed	Not Allowed

STUDENT INCENTIVES:

		Campus Activity	Student Activity
Incentive Types	Description	Allowable	Allowable
Items defined as minimal in value – bulk items	Flash drives, ribbons, certificates, cups, other bulk items <i>Limit to \$15.00 per item</i>	Allowed	Allowed
Gift Cards	Cards with a pre-set dollar limit to be spent at the recipient's discretion	Not Allowed	Not Allowed

SECTION 1 – GENERAL INFORMATION

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 snacks from the Child Nutrition Dept.	Allowed	Allowed
Food considered to be a meal as recognition such a student morale, Senior events, banquets	Jason's Deli, Pizza, catered meals, any food that is considered a meal <i>Refer to the district's Travel Policy</i>	Allowed	Allowed
Electronics	Game consoles, laptop computers, printers, digital cameras, DVD players, iPod, iPad, phones or calculators	Not Allowed	Not Allowed
Other Incentives	Small trophies, plaques, desk accessories, other non-bulk items <i>Limit to \$25.00 per item</i>	Allowed	Allowed

UIL Awards

UIL – Subchapter O. Awards Section 480 – Limitations of Awards is your reference to comply with UIL policy on student awards. Also note that awards purchases must still comply with the district approved Student Incentive guidelines in this section.

Scholastic Book Fair Procedures

- Complete the Fundraising Approval Form in Eduphoria (SAF-112) at least two weeks prior to the fundraiser.
- Once Fundraiser is approved request any change needed for the book fair.
- Scholastic will deliver carts or boxes containing merchandise to be sold during the book fair.
- Scholastic provides the **Easy Scan Terminal** (cash register) to be used to issue receipts for all purchases and to hold all cash collected. Instructions are sent on how to operate the terminal.
- Librarians are to issue receipts to customers (parents, students) from the Easy Scan Terminal only (*do not use the BISD receipt book for the book fair*).
- Scholastic accepts credit cards, debit cards, checks and cash.

- At the end of *each day*, the Librarian must print from the Easy Scan Terminal (cash register) the **End of Day Summary Report** (this report contains all cash, check and credit card payments).
- The Librarian must reconcile the End of Day Summary Report to cash collected and bring to the bookkeeper *each day* for a receipt to be issued in TEAMS. The bookkeeper should deposit the funds no later than the next business day.
- At the end of the book fair, the Librarian must print the **Summary of Fair Report** which should be reconciled to the End of Day Summary Reports and all cash turned in to the bookkeeper. This is recommended by Scholastic as the summary totals could differ from the End of Day Summary Report.
- Once reconciled, the Librarian must report the total cash/checks collected to Scholastic. It is recommended by Scholastic that Librarians call and report their totals at 1-888-412-9124. Once totals are reported, Scholastic will email an invoice to the Librarian.
- After the completion of the fundraiser, the Librarian must complete the Fundraising Financial Report (SAF-114) in Eduphoria within 5 days. Attach a copy of the Summary of Fair Report for documentation support.

REMEMBER: LIBRARIANS MUST TURN IN THE END OF DAY SUMMARY REPORT AND ALL CASH/CHECKS COLLECTED TO THE BOOKKEEPER DAILY.

SECTION 2

CASH MANAGEMENT

Cash Receipts

1. All cash and check collections shall be recorded by the person receiving the collection immediately preparing cash receipts in triplicate in the official BISD Receipt Book. Cash receipts must be issued in numerical sequence. Receipt books are issued by the Activity Funds Office to the bookkeeper/secretary. The school bookkeeper/secretary will then issue the receipt books to the fund sponsors using the book number written on the front for a control measure. The bookkeeper/secretary must keep a log of persons who have received cash receipt books and the range number of the book. Teachers and sponsors must turn in the receipt book at the end of the school year.
2. The cash receipt must be completed in its entirety, including:
 - Name of school: may be stamped or written
 - Date and amount
 - Received from: individual or firm
 - Provide an explanation of the purpose for which the money was received
 - Indication of fund type (cash, check, or money order)
 - Signature: of the person receiving the money; the signature must be original—signature stamps are strictly forbidden.
 - Fund account number to which the deposit is to be credited
 - Include student's name where applicable.

For checks received, make sure the payee's name, address, and current phone number are clearly printed on the face of the check.

3. An actual cash count should be made by the person signing the cash receipt in the presence of the person giving the money. When face-to-face verification cannot be done at the time the money is submitted to the bookkeeper/secretary, the money should be secured in a tamper resistant bag until a face-to-face count can be done.
4. Postdated checks shall not be accepted from any source.
5. **Under no circumstances shall a cash receipt be altered.** If an error occurs in the preparation of a cash receipt, both the original and the two copies of the incorrect receipt must be voided and a new receipt issued.
6. The original of a voided cash receipt must be attached to the receipt book and must be clearly marked as "VOID". All copies of the voided receipt must remain in the receipt book.

7. The original copy of the cash receipt shall be given to the person paying the money. If a check is received by mail from an outside source for commission, etc. it is not necessary that the original copy of the receipt be mailed.
8. Cash receipts are not to be pre-signed or pre-dated.
9. It is the Principal's discretion whether to continue to accept checks from a parent or anyone else who has written an NSF check.

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 instances the following procedures shall be applicable in addition to the provisions of the section above.

Procedures

1. The school bookkeeper/secretary shall be responsible for maintaining an adequate supply of receipt books obtained from the Activity Funds Office.

The bookkeeper/secretary shall issue receipt books as needed to teachers or sponsors. The bookkeeper/secretary must keep a distribution log (SAF-124) of all official BISD receipt books issued.
2. Count all cash and coins in the presence of the person turning in the money (face to face). For checks, make sure the payees name, address and current phone number is clearly printed on the face of the check.
3. Date the receipt with the date the cash or checks were received by the sponsor, which may not necessarily be the same as the deposit date.
4. Fill in the amount, both numeric and written.
5. Receipts must be issued in the name of the person turning in the money. A receipt may not be issued to more than one person. A receipt may not be issued to the person that is preparing the receipt. Issue a separate receipt for each source of funds. Do not combine different sources of funds on the same receipt when issuing a summary receipt. If the maker of the check is someone other than the person turning in the money, such as a parent, include the maker's name somewhere on the receipt and issue the receipt to the person turning in the money.
6. Indicate the purpose of the funds or the source of funds (class fees, fundraiser, etc.) on the receipt.
7. The person issuing the receipt must manually sign as the person receiving the money. Stamped signatures are prohibited.

8. Under no circumstances should a receipt amount or signature be altered. See #5 under cash receipts.
9. Give the original white copy to the person submitting the money. Give the yellow copy to the bookkeeper/secretary with all other support. Leave the permanent pink copy in the receipt book.
10. Submit all money collected and the yellow receipt copies to the bookkeeper/secretary. The bookkeeper/secretary will receipt the sponsor for the total amount submitted for deposit.
11. If the yellow receipt copy from the sponsor does not match the money collected, sponsor will need to give an explanation for the discrepancy.

Tabulation of Moneys Collected from Students

1. Form SAF-103, Tabulation of Moneys Collected from Students, (see Appendix for example) may be used instead of cash receipts for small (less than \$5.00) 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-103, 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-103 when transmitted to the bookkeeper/secretary.
4. In elementary schools, teachers utilizing Form SAF-103 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-103 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-103. The sponsor must print his/her name and manually sign SAF-103. 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

The Activity Fund cash receipts issued by the bookkeeper/secretary must be entered in TEAMS. Two receipts will be attached to the Internal Deposit Slip (SAF-102) to be kept on file and one will be provided to the sponsor for their records. The receipt number is created by TEAMS in sequence and is composed of the fiscal year, campus number and actual receipt number. All sponsors will use pre-numbered cash receipt books.

The following procedures are to be observed in addition to those specified above:

Procedures

1. When money is submitted to the bookkeeper/secretary (and it has been previously receipted by a sponsor), the bookkeeper/secretary shall:
 - Tabulate monies collected **in the presence of the sponsor**, and reconcile the receipts issued from the sponsor's receipt book.
 - Issue a cash receipt in TEAMS to the sponsor (after monies have been verified).
 - Date the receipt with the date the cash or checks were actually received in hand from the sponsor, which may not necessarily be the same as the deposit date.
 - Receipts must be issued in the name of the person turning in the money. A receipt may not be issued to more than one person.
 - Issue a receipt for each source of funds. If the maker of the check is someone other than the person turning in the money, such as a parent, include the check maker's name somewhere on the receipt and issue the receipt to the person turning in the money.
 - Indicate the purpose of the funds or the source of the funds (class fees, fundraiser, etc.) with the appropriate account code on the receipt.
2. When funds submitted to the bookkeeper/secretary have previously been tabulated on form SAF-103, the bookkeeper/secretary shall:
 - Reconcile monies received, in the presence of the sponsor, to the total of amounts listed on Form SAF-103.
 - Issue a cash receipt in TEAMS to the sponsor when monies received have been satisfactorily verified.
 - Indicate on all copies of Form SAF-103 the cash receipt number

issued by the bookkeeper/secretary and the date of issuance.

- Retain the original of Form SAF-103 and return one copy to the sponsor transmitting the money.

Cash Receipt Batches (TEAMS)

After you have entered your cash receipts for student and campus activity accounts in TEAMS, it is very important that you submit the cash receipt batch timely. The SUBMIT button is located at the top of the page near the right-hand corner on the cash receipt screen. Cash receipts will not post to accounts unless they are submitted. Before you click submit make sure that you have entered each cash receipt correctly.

Batch totals are to equal the deposit sent into the bank (one batch, one deposit). If you receive money after submitting a batch, create the deposit for the batch submitted, then open a new batch.

REMEMBER: Cash receipt batches should be submitted right after you have finished the batch. Do not submit batches late.

Also, do not submit batch after each receipt of cash/checks. Enter receipts in TEAMS and submit your batch at the end of the day. Your batch total will equal your deposited amount.

NOTE: For money received at the end of the day, perform the following:

- Secure the money in a tamper-proof deposit bag in the presence of the person giving you the money.
- Lock the money in the safe for the night.
- At your earliest convenience, open the tamper-proof bag and verify the money in the presence of the person who gave the money.
- Enter in TEAMS, give a copy of the TEAMS receipt to the person who gave you're the money, and keep a copy for your records.
- Follow the cash receipting and deposit procedures.

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 safe or vault. If the school safe is inside the vault, the money must be locked in the safe.

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 3

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 organizations bank account.

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

The cafeteria manager is responsible for preparing cafeteria deposits and placing them properly in the sealed deposit bags for deposit. The process of courier pick-up varies across campuses. Check with the cafeteria at your campus to determine if their deposits are locked in a safe in the cafeteria office or if they will bring the deposit to the main office. For student activity deposits, the bookkeeper/secretary must sign the Activity Funds/Cafeteria Bank Deposit Pickups Log Sheet. Do not create your own log sheet.

The Activity Fund Bookkeeper/Secretary is responsible for stocking deposit books and deposit bags. Contact the Activity Fund Office for ordering information.

Campus and student activity accounts will remain separate in TEAMS but one bank account will facilitate all deposits.

Deposit Pickup

The District's mail courier will pick up deposits from each location according to their schedule.

Deposits from the cafeteria must be safeguarded in the school's safe or vault. The cafeteria receipts will be picked up with the activity fund deposits.

When the courier picks up the deposit for activity funds and cafeteria deposits, the courier will sign the Activity Funds/Cafeteria Bank Deposit Pickup Log Sheet (SAF-125).

In instances where deposits have not been picked up, do not allow deposits to accumulate. Contact the Activity Funds Office.

General Operating Policies

1. **Deposits must be made daily when the total cash on hand exceeds \$20.00**
2. All checks to be deposited should be endorsed with the deposit stamp or as follows:

FOR DEPOSIT ONLY
(School Name)
(Account Number)

The bookkeeper/secretary will check to see that the club account number is written in the upper left-hand corner of the check. *A copy of all checks received must be kept attached to the Internal Deposit Slip (SAF-102).*

3. Deposited must be submitted in the same month as the receipt is issued in TEAMS.
4. Re-deposits of NSF Checks must be deposited separately from other funds collected.

Counterfeit Money

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

If counterfeit bills are identified, turn them in to your bookkeeper and contact the District Police Department.

Procedures for the Preparation of Bank Deposits

1. Bank deposit slips shall be prepared in triplicate for each deposit. The white and yellow deposit slips should be placed in the sealed deposit bag. The pink copy is to be attached to the appropriate cash receipts deposit documentation. Ensure pink copies are legible.
2. The following information must be indicated on the bank deposit slip:
 - The date and amount of the deposit.
 - List each check on the deposit slip. If there are a large number of checks, you may list the checks collected on a separate sheet or use a calculator tape to list the amounts of the checks.
 - Record the receipt number(s) on the deposit slip.
3. The sum of the amounts of the supporting cash receipts must equal the amount of the bank deposit. Run two calculator tapes (totals must agree), stamp one tape with the school's endorsement stamp and wrap it around the checks. Make a note on the deposit slip

indicating that a tape is included. Keep the second calculator tape with the school's deposit slip.

4. After verification is complete, the funds should be placed in the tamper evident numbered bag. The tamper evident bag information must be completed in permanent ink. If you have a large deposit, bind the bags together with a band and indicate 1 of 2, etc.
5. The top tear off strip from the bag must be kept and attached to the deposit slips and receipts for that deposit.
6. All deposits must be logged daily using the Activity Funds/Cafeteria Bank Deposit Pickups Log Sheet and placed in the campus safe for BISD Police pickup.

Under no circumstances should the bookkeeper or any staff member take the deposit to the bank

If a scheduled pickup is missed place the funds in the safe and notify the Activity Fund Specialist by email.

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

- Pink copy of deposit slip
- Bank Bag # Strip
- Cash receipt – TEAMS
- Adding Machine Tape
- Batch Receipt Slip - TEAMS
- Internal Deposit Slip – from sponsor
- 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.

Returned Checks – NSF's

Occasionally a check which was previously deposited is returned unpaid by the bank at a later date because of insufficient funds, account closed, improper signature, or other reasons. The Activity Fund Office will notify each campus by email of any returned checks.

Procedures

1. The bookkeeper/secretary shall immediately notify the sponsor and maker of the check requesting that it be redeemed with cash.
2. Under no circumstances should the returned check be surrendered to the maker except in return for cash.
3. Retain all bank NSF information in school files.
4. When a check is returned by the bank, the Activity Fund Office will make the appropriate entry in TEAMS. NSF checks are posted on a monthly basis during the bank reconciliation process.
5. A \$20.00 fee will be charged to the issuer of the check
6. A re-deposit should be treated as a new deposit.
7. The bank may also charge a fee which will be deducted from the activity account originally credited.

Uncollectible NSF Checks

When the above collection process has failed to resolve the insufficient check, these steps should be carefully followed:

1. Call or contact by mail the maker of the check requesting immediate payment. (Keep a copy of notes on the phone call or a copy of the letter sent. Sample letter included in appendix)
2. If this contact failed to gain results, a demand for payment letter will be sent via the BISD Police Department for collection.

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

SECTION 4 ***PAYMENT FROM FUNDS***

Purchasing Policies

All disbursements made through activity funds must have the Student Activity Fund Voucher (SAF-104). Payments will not be processed without the SAF-104 attached in TEAMS. Orders placed without this form attached will be rejected. The SAF-104 must also have Principals signature approving the request.

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 disbursements must be approved in advance by the campus Principal in writing using the Student Activity Fund Voucher (SAF-104) for check request and RPO/Purchase Order.

Purchase Order Procedures – 461 Campus Activity

All purchases must be approved by the Principal. 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 P.O. and prior authorization from the Principal, Administration and the Activity Fund Office.
2. Complete the Student Activity Fund Voucher (SAF-104)
3. Complete the vendor name, address, phone number and fax. This information is needed for TEAMS.

4. Complete any special handling instructions.
5. 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.
6. If the items are being purchased for a fundraiser, document the fundraiser number at the top of the SAF-104.
7. Submit to the bookkeeper/secretary.
8. The bookkeeper/secretary will enter the RPO request into TEAMS and submit to the Principal for approval.
9. 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 BISD web page under Purchasing. The vendor may not be used until approved.
10. Once approved by the Principal, Activity Fund Specialist and the CFO it will go to the Purchasing Department for approval.
11. The Purchasing Department will fax the approved P.O. to the vendor.
12. When the shipment is received, please check for damages or shortages. If there are problems with the order, contact the vendor as soon as possible. If the order has no problems, sign the packing slip and return to the bookkeeper for receiving in TEAMS. All invoices are to be sent to Accounts Payable. If an invoice is sent to the campus, forward to Accounts Payable immediately.
13. Once the items are received in TEAMS and Accounts Payable has received and entered the invoice a check for payment will be issued.

Notes:

- *No expenditure shall be approved by the Principal unless sufficient funds are available in the appropriate Activity Fund account.*
- *Project POs for on-going project require prior approval. Contact Purchasing.*
- *Purchase orders are not processed out of Student 865 Funds.*

Check Request Procedures – Campus Activity Funds (461)

Checks are printed on Tuesdays and Thursday only

Check requests will only be done on renewal notices, entry fees, registrations, payment for judges or contest fees and subscriptions.

1. Complete the Student Activity Fund Voucher (SAF-104)
2. Complete the vendor name, address, phone number and fax. This information is needed for TEAMS.
3. Complete any special handling instructions.
4. Fill in the information. Submit to the bookkeeper/secretary.
5. The bookkeeper/secretary will enter the Check Request into TEAMS and submit to the Principal for approval.
6. 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 BISD web page under Purchasing. The vendor may not be used until approved.

7. Once approved by the Activity Fund Office and CFO, it will go to the appropriate administrator and on to the Accounts Payable Department for a check to be issued.

Check Request Procedures – Student Activity Funds (865)

Checks are printed on Tuesdays and Thursday only

Student activity funds (865) will be processed as check requests for **all** purchases. All purchases must be pre-approved by the Principal before orders can be placed with the vendor. Before check requests are entered in TEAMS, supporting documents must be verified for accuracy (receipts and invoices).

If checks issued to vendors require a receipt as documentation of the expenditure, the receipt is due within five working days in order to close the check request voucher. An example: Pizza, etc.

1. Sponsor must complete the Student Activity Fund Voucher (SAF-104).
2. Order information must be obtained from the vendor in the form of a quote; however, the invoice can be obtained at that time as long as the invoice date does not precede the date of the Principals approval. Attach quote/invoice to SAF-104.
3. Submit to the bookkeeper for Principals approval.
4. Once the Principal approves the request the order can officially be place by the sponsor.
5. The bookkeeper will enter the request in TEAMS.

If orders are processed using a quote the sponsor or bookkeeper must request the invoice from the vendor and send to the Accounts Payable Department within five days.

Write on the invoice the check request identification number and the check number that the invoice/receipt should be attached to. Accounts Payable will contact the bookkeeper if the invoice/receipt is not received within five days.

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

Employee Travel

All employee travel must be submitted in TEAMS through entry point – Create Travel Request. Request should be made 14 days in advance of the event. This is to make sure the request has enough time to go through the proper approval and auditing process. Your need by date should be the Sunday before the event. This allows enough time for the employee to receive the travel check.

Additional rules and procedures outlined in the District travel guidelines found on the BISD website, Accounts Payable.

Student Travel

Student travel request must be submitted in TEAMS through entry point – Create Travel Request. 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 BISD website, Accounts Payable.

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.

***** Travel Note: Travel advances are allowed only when travelling with students (rental car fuel, meals).***

Payments to Employees for Services

All disbursements to BISD 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.

Reimbursements

Checks will not be issued to employees to reimburse them for personal funds expended for school purposes. All purchases must be paid with a BISD check or Purchase Order. Any purchases made by individuals for reimbursement will be considered an unallowable transaction.

CASH PAYMENTS MADE TO EMPLOYEES FOR REIMBURSEMENT IS PROBITED!

Refunds

Refunds for students/parents can be processed using student/campus activity funds.

Examples of refunds:

- Payment for a field trip that the student did not attend.
- Payment of a summer school class that the student did not take.
- Payment of senior activities that the student will not participate in.
- Student fees (lost library/textbooks that were returned, Chromebook lost items that were subsequently found).

Activity fund refunds are processed at the campus. If you have any questions, feel free to contact the Activity Funds Office. Please do not have the parent call the Business Office.

For refunds where a BISD receipt was written, obtain a copy of the receipt, complete an SAF 104, and enter it in TEAMS as a Non-Employee Reimbursement. Attach the SAF 104 and receipt as support.

For My School Bucks (MSB) refund requests, obtain information from the requester (student name and ID number, amount paid, payment date, event). Contact the Activity Funds Office to verify payment in MSB. A refund will be submitted in MSB. In cases where the refund cannot be submitted through MSB, the campus will enter a Non-Employee Reimbursement in TEAMS less the processing fee charges. Also attach a completed SAF 104 as additional support.

Charge and Other Credit Accounts

The use of charge (credit) accounts by the schools should be closely controlled as they result in the disbursement of activity fund cash. H.E.B., Kroger and Market Basket will require a purchase

order if coming from Campus (461) Funds, and a check request if coming from Student (865) Funds. See instructions for district charge card purchases.

Contact the Purchasing Department for a list of other charges cards available for use.

Procedures for District Charge Card Purchases

****Campuses will receive H.E.B., Kroger, and Market Basket charge cards. Cards must be secured in the campus safe and signed out as needed, and must be returned immediately after use. The Bookkeeper should keep a card log with the date and name of the person being issued the card.**

Project purchase orders are to be setup with your Campus (461) Accounts. Be sure you submit your requisition requests timely so as not to incur unauthorized purchases. Account limits listed below are per school year.

- High Schools \$3,000.00
- Middle Schools \$1,500.00
- Elementary Schools \$1,000.00

Abuse of these cards will result in privileges being revoked, fines if the card is lost or stolen and if receipts are not turned in to the bookkeeper immediately after use.

Purchases made with these cards are for food, snacks, and food related items only! Due to purchasing laws, items eligible for bid cannot be purchased from Sam's (example: paper, batteries, electronics, etc.)

PLEASE FOLLOW THE INSTRUCTIONS BELOW FOR CAMPUS ACTIVITY FUND AND STUDENT ACTIVITY FUND PURCHASES

CAMPUS ACTIVITY FUND – 461 (PURCHASE ORDER – DISTRICT CHARGE CARDS)

All charge card purchases through campus funds (461) must be processed as a *Project Purchase Order* and must have pre-approval from the Principal and in TEAMS before purchases can be made (do not make purchases without a purchase order number).

1. Complete the SAF-104 Activity Funds Voucher in its entirety and submit for principal approval. Bookkeeper will verify the balance in the activity fund account.
2. Once the Principal approves, the bookkeeper will enter the request in TEAMS as a project requisition and attach the SAF 104 as support. When a purchase order number is issued, purchases can then be made.

3. The purchaser must have the charge card and the P.O number to be referenced at the time of checkout. The purchaser must bring the receipt to the Bookkeeper immediately after the purchase.
4. The Bookkeeper will verify the date, amount, and purchase order number on the receipt. Bookkeeper will release the amount of the receipt in TEAMS under the P.O. number referenced, and forward a copy of the receipt and required receipt form to Accounts Payable for payment.

**STUDENT ACTIVITY FUND – 865
(CHECK REQUEST – DISTRICT CHARGE CARD)**

All charge card purchases through student activity (865) will be processed as a check request and must have pre-approval from the Principal on the SAF-104 before purchases can be made.

1. The sponsor will estimate the amount to be spent, complete the SAF 104 Activity Fund Voucher, and submit to the bookkeeper for Principal approval. Bookkeeper will verify the balance in the activity fund account.
2. Once the Principal approves, the sponsor will check out the charge card from the bookkeeper.
3. The sponsor must bring the receipt to the Bookkeeper immediately after the purchase.
4. The Bookkeeper will verify the date and amount on the receipt and attach it to the approved SAF-104 (update the amount on the SAF 104 where applicable) and enter it in TEAMS as a check request. Attach all supporting documents to the check request in TEAMS.

Note: When using Student 865 Funds, do not send the receipt to Account Payable to charge against a project PO and subsequently submit a transfer to reimburse the Campus account assigned to the PO.

ATTENTION: CHARGE ACCOUNTS ARE FOR ALL SCHOOLS! ALTHOUGH THE DISTRICT IS CAUTIOUS ABOUT THE USE OF CHARGE ACCOUNTS, THIS EXCEPTION IS BEING MADE FOR THE BETTERMENT OF OUR STUDENTS. YOU ARE TO TAKE SPECIAL CARE IN THE USE OF THESE CARDS AS THEY WILL BE MONITORED CLOSELY.

Check Processing

The Accounts Payable Department adheres to a weekly check writing schedule. All requests for payment should be in at least 14 days prior to the need by date. Please plan accordingly.

1. All payments shall be made by Beaumont ISD check through the Accounts Payable Department.
2. Payments must always be made to a specific person, company or organization.
4. All disbursements from the Activity Fund must be documented by completed SAF 104 forms, invoices, receipts, registrations forms, etc.

Voiding Checks

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

Transfers Between Accounts

It is not necessary to write a check to transfer funds from one club account to another or to another department within the district. Transfers must be documented by using the Transfer Request Form (SAF-115). Transfers should be utilized for the following situations and initiated by the bookkeeper:

- 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
- Payments from activity funds for district services (e.g. student snacks from Child Nutrition, BISSD Security for campus events, payments to Transportation for bus services, etc.)

Transfer Form (SAF-115) should be sent to the Activity Fund Office for processing.

Police Officers – Extra Duty Pay

- Have the Officer swipe in; they will be paid through payroll and the clubs activity fund will reimburse the Police Department fund account.
- Complete the Transfer Form (SAF-115) and attach a time sheet for the officer.
- Mail the Transform Form (SAF-115) to the Activity Fund Office.

Game workers

If game workers are needed for specific events, games sheets have been created to collect the information in order to render payment to the game worker.

The Student Activity Fund Voucher (SAF-104) must be completed. Attach a copy of the game sheet for that particular vendor highlighting their name and other information on the game sheet and process in TEAMS.

BISD employees must be paid through the Payroll Department unless approved by the CFO.

CASH PAYMENTS TO OFFICERS AND GAME WORKERS IS PROHIBITED!

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 5

FUNDRAISERS

Fundraising

Note: The district has an agreement with My School Bucks (MSB) to provide an online payment solution. In an effort to reduce the amount of cash received at the campuses, MSB will be used to collect fundraising proceeds, club dues, student fees, etc. Note, there may be instances where cash needs to be collected. Let this be the exception, not the rule.

Fundraising activities that directly benefit the school or students are considered allowable. The school Principal/Activity Director (high school) must approve all fundraising activities prior to the event. Approved fundraising projects and activities should be placed on the school activity calendar as soon as approval has been granted by the administrator.

Fundraising activities that benefit outside organizations (example: American Heart Association, Breast Cancer Gift of Life, 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 from the organization should be present at all times and is responsible for the safeguarding of all proceeds. Campus staff are not to handle or be responsible for non-campus run fundraising.

Acceptable Fundraising Activities

1. Carnivals
2. School pictures
3. Candy, ice cream, or other food items
4. Cake sales
5. Car Wash
6. Concessions
7. Merchandise such as candles, cookie dough, etc.
8. Holiday sales such as Valentine flowers, gift wrapping paper, etc.

Prohibited Fundraising Activities

- Raffles –Attorney General Opinion JM-1176 and Board Policy FJ Legal which states: *The District is not a “qualified nonprofit organization” for purposes of the Charitable Raffle Enabling Act and shall not sponsor or conduct raffles, i.e. award one or more prizes by chance at a single occasion among a pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize.*

Attorney General Opinion JM-1176 also ruled that independent school districts are not qualified to hold charitable raffles. An unauthorized raffle is considered gambling under the Texas Penal Code – Class C Misdemeanor.

- Bingos
- Money machines
- Any other games of chance are not allowed on district property.

Sponsor Fundraising Instructions

1. Complete the Fundraising Approval Form (SAF 112) in Eduphoria at least two weeks before the fundraising start date. Bona-fide student clubs are allowed two tax-free days per year (one per semester).
2. Complete an SAF 109 New Product/Produce Update Form for items to be sold in My School Bucks -or- provide ticketing information to your campus secretary/bookkeeper for your event to be set up in Hometown Ticketing. Document your fundraiser number on your request.
3. Determine whether the items to be sold are taxable so that the vendor can include tax on their invoice. Remember, you must charge students/parents sales tax on items to be sold unless you are using a tax-free day. When determining the sales price, round up to the nearest dollar (i.e. \$8.58 becomes \$9.00).
4. Complete the SAF 104 Activity Funds Voucher when making purchases for your fundraiser. Document the fundraiser number on the form. The SAF 104 is given to the secretary/bookkeeper. After the principal approves, the secretary/bookkeeper enters the request into TEAMS as a check request.
5. Coordinate with your campus secretary/bookkeeper to receive timely reports from My School Bucks. You may need periodic reports in order to monitor your sales, or you may just need a report at the end of the fundraiser to place your vendor order.
6. Complete the Fundraising Financial Report (SAF 114) in Eduphoria within five days of the completion of the fundraiser. Use the final My School Bucks report to assist in completing your report. Check that the form is in balance and turn in to the secretary/bookkeeper. Attach all documents to support your total sales, and costs (vendor invoices).

The bookkeeper/secretary is responsible for verifying that the total sales and total expenses on the Fundraiser Financial Report (SAF-114) match the revenue.

Remember, the fundraising project cannot begin until approved by the Principal or Activities Director (high school). All purchases must be pre-approved by the Principal before items can be ordered and entered in TEAMS as a check request. *Any person that orders merchandise without pre-approval shall assume full responsibility for the payment of the invoice.*

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

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 TEAMS. All money collected must be turned in to the bookkeeper **daily** for deposit.

Disbursements

All collections associated with any fundraising activity by the campus or a particular club or group must be transacted through the activity fund and must be disbursed in TEAMS.

Payments to vendors for items sold should never be made in cash or from un-deposited receipts.

If the vendor is selling products in the school and checks are made out to the vendor, this is the vendor's sale and the vendor is responsible for reporting and paying sales tax to the Texas Comptroller's Office.

No disbursements may be made from un-deposited cash.

Funds collected by student groups shall be used only for purposes authorized by the organization or upon approval of the sponsor. The principal shall approve all disbursements. All funds raised by student groups must be expended for the benefit of the students. All funds collected from the sale of items to students/parents must be expended for the benefit of the students. The principal shall ensure that the expenditures from activity accounts are expended for the purpose of the group and not diverted for other purposes.

Crowd Funding /Online Fundraising Sites/PayPal

The District has adopted board policy for on-line donations and fundraising. Refer to Board policy CDC (LOCAL) – Other Revenue: Gifts and Solicitations.

Follow District fundraising procedures.

Change for Fundraiser

Change for fundraisers must be requested by completing the SAF-104. Submit the request to the bookkeeper/secretary at least three weeks prior to the fundraiser. The bookkeeper/secretary will enter the request in TEAMS via an Employee Advance/Reimbursement Request. The request should be entered for the club sponsor for student clubs, principal, or principal designee. Change requested should not exceed \$250.00 for high schools, \$100.00 for middle school and \$50.00 for elementary schools.

At the end of the fundraiser, all change must be re-deposited into the account of origin.

General Admission Events**Ticketed Events**

A General Admission (ticketed event) is defined as a fee paid for entry to an unreserved seating area as in a gym, cafeteria, or other similar locations. Examples of general admission events are: dances, plays, games, etc. General admission/ticketed events are to be set up in Hometown Ticketing for events costing \$4.00 or more. Events with ticket costs less than \$4.00 can be entered into Hometown Ticketing, but it is optional.

Ticketed events where cash is accepted are to follow the general admissions procedures in this section.

The following procedures will apply for all general admission events:

Procedures

- A. Safeguarding Tickets
 - Tickets represent cash and must be safeguarded accordingly.
 - They must be secured in a locked safe or cabinet until issued to ticket seller

- B. 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.

- C. Issue Tickets
 - Prepare a ticket log (SAF-123) of the tickets to be issued. Record the ticket number sequence, purpose, name and signature of the ticket seller responsible.
 - Issue each ticket seller the tickets, and change fund. Record the name, event, beginning ticket number and amount of change fund issued on the sales form.

D. Ticket Sales and Admissions

- It is recommended that two individuals control admissions. One collects money and issues tickets, the other individual collects and tears tickets.
- Tickets must be sold in number sequence.
- The 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.

E. Sales Report

- Count money and complete ticket sales on 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 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.

F. Completion of Event

- Return all unused tickets and change fund to the bookkeeper/secretary with the final ticket sales form.
- The bookkeeper or secretary logs in and verifies all tickets are accounted for and that the change fund has been returned.

Basketball Games

Basketball games and concessions run by sponsors are considered fundraisers and should follow the district's fundraising procedures.

The sponsor may enter one fundraiser approval request in Eduphoria for the basketball season (*clearly define the beginning and end of your fundraiser for reporting purposes*).

For each game, money is to be turned in daily and an SAF-123 Ticketed Event Sales Report completed for each game.

After the last game, one Fundraiser Financial Report is to be completed in Eduphoria and should tie back to all the SAF-123 reports submitted. Complete the financial report no later than 5 days after the end of the fundraiser.

Meets held at the Campus

Meets and concessions run by sponsors, where funds will be deposited to student activity accounts, are considered fundraisers. Whether collecting entry fees or admission, or both, the district's fundraising procedures are to be followed. All expenses (e.g. paying officials) are to be processed as a check request. *No cash payments*.

Food Fundraisers

Fundraisers that include food items that do not meet the competitive food nutritional standards and are intended to be consumed at a school must be sold outside the school day.

Additionally, any foods sold by individuals and groups outside of the food service department must follow the time and place restrictions. See below.

If the food sale is a part of a fundraiser, it is tax exempt.

If the food fundraiser is a plate sale, pre-numbered tickets can be used for the sale.

TEXAS DEPARTMENT OF AGRICULTURE GUIDELINES

Time and Place Restrictions

What items can be sold as fundraisers during the school day?

- Food items that meet competitive food nutrition standards such as whole grain-rich flour, air-popped popcorn and trail mixes.
- Food items that are not intended to be consumed at school such as ready-to-bake cookie dough or ready-to heat pizza.

Who can sell competitive foods?

ELEMENTARY SCHOOL – Food service department ONLY

MIDDLE SCHOOL – The food service department may sell competitive foods from 30 minutes before the meal service period through 30 minutes after the meal service period on the school campus. Only outside of this designated time period can individuals and groups sell competitive foods on the school campus.

HIGH SCHOOL – The food service department may sell competitive foods during the meal service period where reimbursable meals are sold or consumed on the school campus. Only outside of this designated time period and designated location, can individuals and groups sell competitive foods on the school campus

Food Fundraisers Outside of the Defined School Day

Food fundraisers where prepared foods (or prepackaged foods) are being sold are allowed as long as it is after district defined school hours. Fundraising may be held on or off campus (with the appropriate approvals).

Additional Texas Department of Agriculture Guidelines:

- School Day is defined as - the period from the midnight before the beginning of the official instructional day to 30 minutes after the end of the official instructional day. The Competitive Food Nutrition Standards do not apply to after-school programs, events, or activities during the 30 minutes after the end of the official instructional day.
- School Campus is defined as all areas of the property under the jurisdiction of the school that are accessible to students during the school day. Competitive Food Nutrition Standards apply to these places. This includes, but is not limited to, performing arts centers and sports facilities.
- There is no limit on fundraisers that meet the Competitive Food Nutrition Standards. Any food and/or beverage item that meets the standards may be sold on the school campus during the school day.
- Exempt Fundraisers- TX public schools that participate in NSLP or SBP may sell food and/or beverages as part of a fundraiser that does not meet the Competitive Food Nutrition Standards during the school day for up to six (6) days per school year on each school campus.
- Food and/or beverages sold during an exempt fundraiser must not be sold in competition with school meals in the food service area during the school meal service.
- Food Sold During the School Day not intended for consumption in schools - Comp. Food Nutrition Standards do not apply to fundraising activities that include the ordering and distribution of food and/or beverages not intended to be consumed during the school day on the school campus. This includes ordering food items that will be picked up a later time in the future. Typically, these foods need further preparation before they can be served/consumed.
- Foods and/or beverages sold to students at concession stands or other events must meet the Competitive Food Nutrition Standards if the sale occurs during the school day on the school campus.

Please consult the Child Nutrition Department for further direction as needed.

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

In order 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.

- The campus should not have a fundraiser for the sole purpose of accumulating funds in their activity fund accounts. Fundraisers should be conducted to fund a specific purpose.
- The 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.
- Students cannot be required to participate in fundraisers and cannot be required to raise a certain amount or sell a certain number of items. All 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.
- Door-to-door sales are prohibited.
- The solicitation of money, goods and/or services from local businesses may be allowed only with campus administrative approval. Campus administration should be sensitive to the number of fundraising activities soliciting directly from local businesses.
- The selling of baked goods or other food items intended for human consumption that have been prepared at home by students or parents/guardians is not allowed.
- Note: Historically, clubs host tax-free fundraisers and taxes are not an issue. If you are not using a tax-free day, please contact the Activity Funds Office for additional tax reporting requirements.

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, BISD Police Department and the CFO.

If you witness or suspect fraud has been committed and want to remain anonymous please report it to The Fraud and Ethics Hotline.

SECTION 6

Sales Tax

Sale of Items

When placing orders for taxable merchandise you must ask the vendor to include tax on invoices for all orders purchased with student activity (865). These taxable items from student activity (865) are for students/individuals personal use.

A few examples of what is considered personal use are spirit items, athletic programs sold during football games, clothing (cheerleader uniforms, t-shirts, shoes, etc.) student store items and other supplies sold throughout the year, yearbooks, staff shirts purchased by the staff, books sold to students at book fairs (vendor pays the sales tax), etc.

Exempt organizations qualify for a one-day-tax-exempt sale during the fall and spring. The merchandise for sale must be transferred by the qualified exempt organization to the purchaser in a 24-hour period. An example, in order for t-shirts to qualify as a one-day tax exempt sale, all the t-shirts must be delivered by the student club to the purchasers in a 24-hour period. Payment, however, does not have to be collected in this 24-hour period.

If there are t-shirts left over, they may be sold but sales tax would have to be charged. The one-day tax fee sale applies to all sales regardless of whether or not the exempt entity realizes a profit or gain from the sale.

Sponsors should include sales tax in the amount of purchase when selling or purchasing items for students/individuals. If the club is using the sale as a tax-free day (fundraiser) it must be indicated in writing on the SAF-104 and on the invoice. The sponsor must also note on the Fundraising Approval Form in Eduphoria that this is a tax-free sale.

See the Taxable and non-Taxable Chart below for a list of taxable and non-taxable items.

STATE SALES TAX

General Guidelines

A school district is a political subdivision of the State of Texas and is, therefore, exempt from paying state sales tax and no tax number is assigned.

Purchases by the school for educational or instructional use or for administrative use necessary to the educational function of the school are exempt from tax (office supplies, duplicating paper, etc.)

A school must provide the vendor with a valid signed exemption certificate when claiming state sales tax exempt status. Exemption certificates do not require numbers to be valid.

The District exemption status may not be utilized by parents, patrons, or alumni organizations to secure exemption from sales taxes. Parent/teacher organizations and booster clubs must apply for their own exemption.

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

Hotels

An exemption may be claimed by the school from the state portion of the Hotel Occupancy Tax.

A Hotel Occupancy Tax Exemption Certificate must be furnished to a hotel when a district representative is occupying a room overnight while on school district business. One certificate may be issued for more than one room and the method of payment does not affect the tax nor determine the exempt status.

Fundraisers

Determining if a sale is taxable or non-taxable.

Step 1. When determining whether a fundraiser or other type of sale is taxable or non-taxable, the first consideration is whether the item is a taxable product. The following chart depicts examples of taxable and non-taxable items. If the item is classified as non-taxable, no sales tax should be assessed.

Step 2. The next consideration is whether the school group is considered a bona fide chapter according to State sales tax laws as stated below:

A bona fide chapter is a group that must be organized for some business or activity other than instruction or a participatory group. Essentially, any student group that is recognized by the school and is organized by electing officers (not just participatory captains), holding meetings, and conducting business are bona fide chapters of the school and each group may have two, one-day tax-free sales in a calendar year.

Groups meeting for classroom instruction or team sports are not categorized as bona fide chapters and do not qualify for the tax-free day sales. For example:

- The school district qualifies for a tax-free day
- The school-wide fundraiser qualifies for a tax-free day
- The Basketball Club qualifies, but the basketball team does not
- The Cheerleader Club qualifies but not the cheerleader team
- The Debate Club qualifies but debate teams and classes do not

- The French Club qualifies but the French classes do not
- The Senior Class qualifies but not one particular class that has seniors in it

Step 3. If the sales are considered taxable and the school group is considered a bona fide chapter, then the organization may deem the sale as one of its two, one-day tax-free sales.

- Each school district, each school and each bona fide chapter of each school is allowed to have two, one-day tax free sales each calendar year. To qualify for a tax-free sale, the organization must receive products deemed for sale in one shipment. Any items received after the initial shipment must be taxed. During these tax-free sales, the organization may sell any taxable item tax-free when the price of the item is \$5,000.00 or less. There is no limit on the number of bona fide groups at a school or school district.
- Exception: Book Fairs – The school shall collect sales tax on all taxable sales. If the school assumes responsibility for the activity and/or sales, the school is responsible for insuring the tax is paid. Schools may purchase books tax free for their own use because educational organizations have a statutory exemption. However, when students or other individual's purchase books, the purchase price is taxable and sales tax should be collected at the time of the sale. Sales tax is due regardless of whether the company makes the sale or the school makes the sale for a company on consignment.

TAXABLE AND NON-TAXABLE CHART

TAXABLE SALES

State and local sales taxes shall be imposed and collected on all sales for:

Agenda Books	Magazine subscriptions
Art Supplies and work of art	Musical supplies-recorders, reeds
Artistic CD's, tapes, videos	Parts-career & Technology classes (not to include products used in cosmetology)
Athletic-equipment and uniforms	Parts-upholstery
Auction items sold	PE uniforms, supplies
Automotive-parts and supplies	Pennants
Band-equipment, supplies patches, badges, uniform sales and rental	Pictures-school, group (if school is the seller)
Book Covers	Plants- holiday greenery and poinsettias
Books-workbooks, vocabulary, library, author (when we are the seller)	Rentals-equipment of any kind
Book Fairs – all books sold	Rentals-uniforms of any kind, towels
Brochure Items	Repair to tangible personal property (i.e, computer repair, house remodeling)
Calculators	Rings and other school jewelry
Calendars	Rummage, yard and garage sales

Candles	Safety supplies
Car-painting, pin striping	School publications-athletic programs, posters
Clothing-school, club, class, spirit	School publications-brochures
Computer-supplies, mouse pads	School publications-newsletters, newspapers (generally not sold though)
Cups-glass, plastic, paper	School publications-reading books
Decals	School publications-sheet music, hymnals
Directories-student, faculty	School publications-yearbooks
Drafting-supplies	School store – all items (except food)
Family and Consumer Science-supplies and sewing kits	Science-science kits, boards, supplies
Fees-copies, printing, laminating	Spirit items
Flowers-roses, carnations, arrangements	Stadium seats
Greeting Cards	Stationary
Handicrafts	Supplies- any sold to students
Horticulture Items	Uniforms-any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts
Hygiene Supplies	Vending-pencils and other non-edible supplies when the school services the machine
Identification Cards – when they are sold to the entire student body (not just the fine for a lost ID)	Woodworking crafts- entire sales to include parts and labor
Locks-sales and rentals	Yard signs

NON-TAXABLE SALES

School and school related organizations need not collect sales tax on the following:

Ad-Sales – in yearbooks, athletic programs, newspapers, posters
Admission tickets – athletic, dances, dance performances, drama and musical performances
Admission – summer camps, clinics, workshops, project graduation, banquet fees, bids, prom, homecoming, tournament fees, and academic competition fees
Club memberships
Cosmetology Services (Products sold to customers are taxable)
Discount/Entertainment cards and books
Facility rentals for school groups

Food and drinks sold at PTA Carnivals
Sale of food and soft drinks sold during a regular school day, subject to an agreement with the proper school authorities.
Vending machine sales
Meals and food products, including candy and soft drinks, served in an elementary or secondary school during the regular school day.
Candy and food items sold through fundraising drives by PTA or students of the school who are under eighteen years of age
Labor-automotive, upholstery classes (parts are taxable)
Lost Library Books or Lost Textbooks
Magazine subscriptions greater than six months
Parking permits
Services – car wash, cleaning

SECTION 7

RESPONSIBILITY OF SPONSORS

Required Sponsor Forms/E-Course

- Sponsors and other staff handling activity funds must sign all required forms at the beginning of the school year.
 - No fundraising can begin until the required forms are completed and signed.
Required Forms:
 - Conflict of Interest (SAF-116)
 - Responsibilities of Faculty Sponsors of Student Groups (SAF-113)
- No fundraising can begin until the E-Course in Eduphoria is taken. The sponsor must provide a copy of the E-Course certificate to the bookkeeper after the course is taken.
- Read and initial the SAF 118 - Sponsor Checklist. Provide a copy to your bookkeeper/secretary.
- Complete the SAF 126 – Club Authorization Form. Complete in its entirety (when your club is fully formed). Submit to your bookkeeper/secretary. Maintain a principal signed copy in your records.

Cash Receipts

- The Centralized Activity Funds Procedures Manual states that an official BISD receipt must be issued for all money collected \$5.00 and over.
- When Sponsors turn money in to the school bookkeeper, it must be accompanied by the yellow copies of receipts they issued from their official BISD receipt book.
- Tabulation of Money Collected from Students (Form SAF-103) may be substituted for yellow copies of receipts when the amounts collected from students are less than \$5.00.
- Sponsors must also complete the Internal Deposit Slip (SAF-102) which must accompany each deposit turned in to the bookkeeper.

- Money should not be held by the sponsor for any length of time. Funds need to be turned in daily to the bookkeeper. The sponsor assumes responsibility if funds are not turned in.

REMEMBER! ALL MONEY COLLECTED MUST BE TURNED IN TO THE BOOKKEEPER DAILY FOR DEPOSIT!

Disbursements

- Procedures also state that a SAF-104 voucher must be completed by the teacher or sponsor before a check can be written and charged to their fund.
- The Principal must approve all Student Activity Fund Voucher (SAF-104) prior to any items being ordered.
- No personal reimbursements are allowed! All items must be paid with a BISD check from Accounts Payable.
- Cash payments to vendors are prohibited!

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

NOTE: Sponsors are responsible for all activity fund purchases. For merchandise orders, the sponsor will verify that the vendor was paid prior to the end of the school year to ensure there are no outstanding balances.

Fundraising Approval Form

Before any fundraiser can begin the sponsor is required to complete the Fundraising Approval Form (SAF-112) at least two weeks prior to the fundraiser. This form can be found in Eduphoria.

- Click Formspace
- Click Submit New Form – left hand side bottom of page
- Select Student Activity
- Click on Fundraising Approval Form

Fundraising Financial Report

- After the end of the fundraiser, the Fundraising Financial Report (SAF-114) must be completed by the sponsor and submitted to the bookkeeper within 5 days after the end of the fundraiser. This form can be found in Eduphoria.
- If the Fundraising Financial Report is not submitted within the 5 days that it is due, the Principal has the option of suspending sponsor privileges.

Monitoring Account Balances

An automated report of activity fund account balances will be generated and emailed to the sponsor monthly. Sponsors are to review and verify balances when the report is received. Any discrepancies noted are to be communicated to the bookkeeper immediately for resolution.

End of Year Responsibilities

It is required that each campus have all sponsors check out with the bookkeeper in order to clear any pending items related to student activities. All sponsors should turn in the following items before they leave for summer break. End of Year Sponsor Checkout List (SAF-120) must be completed when checking out.

- Receipt Books
- All fundraising financial reports
- 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. Sponsor will receive a copy of this signed report.
- Outstanding invoices – Sponsors may have invoices or receipts that have not been turned in to the bookkeeper. Bookkeeper will verify if the invoice or receipt was an approved purchase.

Teachers or sponsors should maintain all of these records during the year in order to be able to confirm or prove their fund balance should a question arise. All activity funds records should be kept a binder.

The Do's and Don'ts of Being a Sponsor

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. You WILL NOT be reimbursed. The only exception is a TRUE emergency situation and after you have obtained prior approval from the Activity Fund Specialist.
4. Don't begin any fundraisers without approval.
5. Don't hold any raffles or games of chance.

Do's:

1. Do write cash receipts to students/parents for all money collected \$5.00 and over using an official BISD Receipt Book. For money collected less than \$5.00, use the Tabulation of Money Collected from Students form SAF-103.
2. Do turn in all money collected with the bookkeeper daily.
3. Do obtain pre-approval from the Principal for all merchandise and services ordered using the Student Activity Fund Voucher (SAF-104).
4. Do complete the Fundraising approval Form in Eduphoria at least two weeks prior to any fundraising activity.
5. Do complete and turn in the Fundraising Financial Report in Eduphoria 5 days after the fundraiser is complete.
6. *Do review activity fund account balances for accuracy.*
7. Do maintain a positive balance in your club account.
8. Do maintain all club meeting minutes.

Being an Effective Sponsor

Being an effective sponsor carries a great deal of responsibility. Many students do not yet understand how to effectively organize and run a club or class. A sponsor will teach them how to be responsible while giving them the opportunity to make decisions and chart the course of the organization.

It is very important that District and school policies and procedures be followed in all the club's activities. Your assistance in providing students the opportunity to participate in extra-curricular activities is appreciated; this provides students with another area for growth. It also provides you with the opportunity to provide a leadership-training program to the club officers and members.

The expectation of each sponsor is to communicate with the bookkeeper/secretary, Student Activity Director (High Schools) and the principal in a timely manner regarding events, fundraisers, purchases, and activities.

The following tips may be helpful:

- Encourage participation and leadership on the part of all members.
- Always be there to assist in, but not to dominate, the meetings and activities.
- Keep in mind that some of the greatest benefits for the students will come when they themselves assume the responsibility for student activities.
- Do what you can to help plan and schedule meaningful meetings and activities. Having nothing to do or doing something that is not perceived as worthwhile will quickly turn students away. Be sure to have a plan to communicate meetings and activities with club members.
- Be ENTHUSIASTIC about the club or organization you are sponsoring! If you are enthusiastic, students will also be enthusiastic.
- Show members that you are interested in them individually, as well as in the group collectively.
- Become familiar with the requirements and procedures of the district, as well as the constitution and by-laws of the club you are sponsoring.
- Be supportive of other clubs and school activities.
- Utilize internet searches for templates and examples of club constitutions, by-laws, meeting forms, etc.
- There should be no alcohol, tobacco or other inappropriate substances at any school activity; whether on or off campus. This includes consumption by adults at an event.

Follow these suggested steps for organizing and record keeping for your club:

- 1- Set up your Club NOTEBOOK:**
 - a. REQUIRED SECTIONS in the Notebook
 - i. Constitution/By-laws
 - ii. Agendas/Minutes
 - iii. Sign-In Sheets
 - iv. Fundraisers Held
 - v. Purchase Orders
 - vi. Invoices/Receipts
 - vii. Copy of district required Activity Fund Forms (completed and signed copies)
- 2- Have your first Club meeting of the year. (as soon as your group is formed and before any activities)**
 - a. Amend your constitution/by-laws:
 - i. New dates- 20XX-20XX School Year
 - ii. New officers- Names and Positions of Officers
 - iii. Sponsor- Name of Club Sponsor
 - iv. Member Roster
 - b. Sample Minutes with the following motions to approve:
 - i. Compile a template to document Meeting Minutes. Use form in every meeting held.
 - ii. Make a separate motion for each of these agenda items:
 1. "Approve the new school year Constitution as amended."
 2. "Approve the new school year By-laws as amended."
 3. "Approve club dues (if voted on)."
 4. "Approve club activities voted on by the students"
 - c. Have a STUDENT complete the MINUTES FORM with all appropriate signatures.
 - d. Have ALL STUDENTS attending the meeting sign-in on the meeting SIGN-IN FORM.
- 3- Remember: always keep a copy of everything for your notebook.**

Student Activity Club Guidelines

1. Each club must have constitution/bylaws.
2. A copy of the constitution/bylaws must be submitted to the Principal/Student Activity Director for approval and filed with the bookkeeper.
3. A constitution is submitted only once and updated periodically as needed.
4. Must have student officers.

5. There is no minimum member requirement, unless your club chooses to have one.
6. Must hold regular meetings.
7. Every club must be sponsored by a BISD certified employee.
8. All club members must obtain written parental/guardian permission before they can join a club, attend meetings or participate in activities.
9. Notice of all 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.
10. All student activity general meetings should take place on school premises before/after the school day. They cannot be held during class or during the school day.
11. The Club Authorization Form (SAF-126) must be completed and submitted to the Bookkeeper/Secretary along with a copy of the constitution/bylaws every new fiscal year before club funds can be expended. The form is to be signed/approved by the Principal and a copy sent to the Activity funds Office.
12. If the above form is not on file with the bookkeeper and Activity Fund Office BEFORE spending begins, funds for that club may be held.
13. Accurate, detailed documentation of all expenditures (receipts/invoices), meeting dates, members in attendance, and items discussed must be recorded in the minutes at each meeting. Members should establish and approve a budget at the beginning of the school year.
14. Signed/dated club minutes verifying approval by vote for an expense or fundraiser must be provided upon request and for all PO requisitions and check requests.
15. Sponsors planning a fundraiser must complete the Fundraising Approval Form (SAF-112) found in Eduphoria, at least two weeks before the fundraiser begins.
16. All merchandise ordered for any fundraiser must have pre-approval from the Principal using the Student Activity Fund Voucher (SAF-104). All invoices/quotes must be attached for support. Student treasurer and sponsor must sign all requests.
17. At the end of each fundraiser, the sponsor **MUST** complete the Fundraising Financial Report (SAF-114) found in Eduphoria. Make a copy of the form and turn in to the bookkeeper with supporting documentation, 5 days after the completion of the fundraiser.

SECTION 8

BOOKKEEPER RESPONSIBILITIES

Bookkeepers are responsible for communicating with the principal and sponsors, providing information and account balances, and monitoring activity fund activities.

Required Forms/E-Course

- The following forms are required to be signed by sponsors/staff at the beginning of the year.
 - Conflict of Interest (SAF-116)
 - Responsibilities of Faculty Sponsors of Student Groups (SAF-113)
- No fundraising activities can begin until the required forms are completed.
 - Have the sponsors complete the SAF 118 and SAF 126 and maintain a copy in file:
 - Activity Funds Sponsor Checklist – SAF 118
 - Club Authorization Form – SAF 126
- No fundraising can begin until the E-Course in Eduphoria is taken. Bookkeepers are to request a copy of the E-course certificate from the sponsor.
- Bookkeepers are to keep a log of sponsors that have not completed the required forms.
- Bookkeepers are to notify the principal of sponsors that have not completed the required forms or E-Course.

Monthly Report of Account Transactions

Activity Fund Automated Reports

Student (865) Accounts

Account balances for activity funds are now automated and an email will be sent to the principal, bookkeeper/secretary, and activity fund sponsors on a monthly basis.

The bookkeeper/secretaries are responsible for setting up and maintaining the sponsor list.

Instructions for initial setup of sponsor list:

- The Bookkeeper/Secretary is to contact sponsors/staff to identify which clubs will be active for the school year.
- The Bookkeeper/Secretary will then access <https://www19.bmtisd.com/o/stuact/> to add the email addresses to the sponsor list.
 - Go to the bottom of the page and in the row labeled “ADD”, enter the sponsor’s district email address in the “recipient email” column, **update org (replacing the XXX)**, and **enter the project code at the end of the “report account string”, replacing the *.**
 - Click on the “Save Changes” button. Check that the new email and account string code was entered correctly (*the blue “Add” row will remain and a new row will be added*).
 - Repeat for every active sponsor.
- The campus principal and secretary/bookkeeper are already set up to receive all accounts each month.

Maintenance of activity fund sponsor list:

- The sponsor list is to be reviewed at the beginning of each school year. Updates are needed when:
 - New sponsor/club
 - Previous year’s sponsor is not returning and a replacement is identified. Make sure to delete the inactive sponsor. To remove a sponsor, type DELETE (all caps) in the ‘Delete column’ and click ‘Save Changes’ at the bottom of the screen.

To add someone who should get all accounts, enter their email address and leave the default account string as is with the * as the last character of the string. For example, for the principal at West Brook, the account code string would be entered as: 865.00.2190.00.008.00.*. This option should only be set up for the principal and bookkeeper/secretary unless the principal has appointed a designee (backup).

Campus (461) Accounts

The campus principal and secretary/bookkeeper are already set up to receive all accounts each month.

Currently, the only campus lists to set up are:

- Library - Setup the librarian (where applicable)
 - 461.*.*.*.xxx.*.C32
 - 461.*.*.*.xxx.*.C33
 - 461.*.*.*.xxx.*.C34
- Counselor/Guidance – Setup for your counselor (where applicable)
 - 461.*.*.*.xxx.*.C18

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:

- Transfer funds from campus activity (461) to student activity using SAF-115. The Principal account is normally used for this purpose (C47).
- Hold an approved fundraiser (the sponsor will follow all District policies and procedures on fundraisers) to cover the deficit.
- The PTA or another outside organization may make a donation to help cover the deficit.
- Note that transfers are not allowed between club accounts in student activity (865) to cover deficits.

Dormant Accounts

Campus Accounts (Fund 461) – review accounts with no activity. If there has not been any activity for two years or more, the balance can be transferred to your principal's campus account (C47).

Student Accounts (Fund 865) – review accounts with inactive sponsors. Make inquiries and verify if there is no-one interested in the sponsorship. Account balances dormant for more than two years can be transferred to the principal's campus account (C47) or the general student account (S32).

Fundraising Approval Form (SAF-112) - Eduphoria

It is very important that you consistently remind sponsors that the Fundraising Approval Form must be completed in Eduphoria before a fundraiser can begin.

It is also the 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.

Bookkeepers are to check each Fundraising Approval Form (SAF-112) Eduphoria 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.

If you are not receiving email notifications from School Objects for the Fundraising Approval Form, please notify the Activity Fund Office as soon as possible.

Fundraising Calendar

Each school should develop a fundraising calendar for each month of the school year. Once a fundraiser has been approved by the appropriate administrator, the bookkeeper/secretary (and Student Activity Director for high schools) will receive an email notification (School Objects/Eduphoria). 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 also help with knowing when receipts and financial reports are due from sponsors.

Fundraising Financial Report (SAF-114) - Eduphoria

The Fundraising Financial Report, found in Eduphoria, is due within 5 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 Principal.

All Fundraising Financial Reports should be kept on file and kept with all monthly records.

Safeguarding Supplies

Bank deposit supplies and BISD Receipt Books are to be secured in a locked safe or file cabinet.

Activity Fund Bookkeeper Checklist (SAF-119)

The bookkeeper checklist contains daily, weekly and monthly responsibilities listed. This form must be used to check your assignments. At the end of each month, this checklist must be filed in the front of your monthly folders.

Yearly Procedures:

Beginning of the School Year

Once the bookkeeper returns from summer break:

- Print a year to date report on all activity.
- Review the entries made during the summer by the Finance Department. Any questions should be directed to the Activity Funds Office.
- After review, reprint and distribute the reports to the teacher/sponsor of each activity as well as the Principal. Keep a copy for your files.

- Have sponsors complete the Conflict of Interest (SAF-116) and the Responsibilities of Faculty Sponsors of Student Groups (SAF-113).
- Issue BISD receipt books as needed using the SAF-124 Receipt Book Distribution Log.

End of Year Sponsor Checkout

- All sponsors must check out with the bookkeeper in order 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.
- Receipt Book
- All fundraising financial Reports
- 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. Resolve discrepancies as soon as possible.
- Outstanding invoices – some sponsors may have invoices for items purchased. These invoices are to be forwarded to Accounts Payable as soon as possible so the vendor can be paid.
- Form SAF-120 must be used when checking out sponsors at the end of the year.

Training New Student Activity Club Sponsors

Make certain that new sponsors/teachers, etc. receive proper training on activity funds (cash receipts, disbursements, etc.) and that they take the E-Course in Eduphoria, receive copies of the Centralized Activity Fund Procedures Manual and A Teacher's Guide to Fundraising. All training requires a sign in sheet.

Principal, bookkeeper/secretary, and sponsor training is available through the Activity Funds Office.

Records

Bookkeepers must maintain all activity records in good order. Bookkeepers should 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 Reports 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.