

Brownsville Independent School District



Manuals

Employee and Student Travel Procedures Manual (pg. 2)

Departmental Procedures Manual (pg. 20)

Student Activity & Motivational Funds Manual (pg. 28)

**EMPLOYEE AND STUDENT
TRAVEL PROCEDURES MANUAL
FY 2015-2016**

Revised 9/2015

TABLE OF CONTENTS

INTRODUCTION	4
DEFINITIONS	4
PREPARATIONS FOR TRAVEL	5
Preparation of Request for Professional Leave.....	5
Preparation of Purchase Requisition.....	5
Cancellations.....	5
Travel Reimbursements.....	5
EMPLOYEE TRAVEL	5
Prepayments.....	5
Mileage.....	6
Air Travel.....	7
Meals.....	7
Non Overnight Travel.....	7
Overnight Travel	7
Lodging.....	8
Parking.....	9
Other Expenditures.....	9
Out of State Travel	9
Out of Country Travel.....	9
Travel Expense Reimbursement Timetable and Year End Procedures	9
Grant Funds	9
Documentation.....	9
Receipts	10
Frequently Asked Questions.....	10
STUDENT TRAVEL	10
Prepayments	10
Meals Per Diem – WITH NO Overnight Stay.....	10
Meals Per Diem – WITH Overnight Stay.....	11
Lodging.....	11
Transportation.....	11
Air Travel.....	11
Other Expenditures.....	12
Out of State Travel.....	12
Out of Country Travel.....	13
ATTACHMENT A – Board Policy DEE (Local)	14
ATTACHMENT B – Roster of Students Form	16
ATTACHMENT C – Board Policy CNB (Local)	17
ATTACHMENT D – Travel Reimbursement Worksheet	19

INTRODUCTION

The purpose of this manual is to establish in-district and out-of-district travel procedures for all employees and students. An approved request for professional leave and purchase order(s) must be in place before any travel takes place. Administrative staffs, principals, program administrators, directors, employees, sponsors and assistant/area superintendent's are responsible for ensuring compliance with these procedures and board policies.

DEFINITIONS

The following definitions will be used throughout this manual*:

*All obligations for travel must be encumbered through an approved purchase order as per board policy CH Local.

Authorization: All Requests for Professional Leave must have the appropriate authorizations (signatures) before the forms are submitted to the Finance Department for processing.

In-District Travel: Any authorized travel to meetings, in-services, training and/or conferences within the Brownsville Independent School District boundaries. Also includes travel from one duty point to another (drop-off forms, materials etc).

Out-of-District Travel: Any authorized travel to meetings, in-services, training and/or conferences outside the Brownsville Independent School District boundaries.

Prepayment: Advance payment with approved purchase order prior to travel (i.e. registration fee or student group travel).

Receipt: A written itemized (original) acknowledgment that funds have been received or spent for goods and/or services.

Reimbursement: Allowable reimbursable rates/items with approved purchase order prior to travel (i.e. meals, mileage, parking fees, shuttle fare). All employee travel reimbursements will be processed through ACH (direct deposit). ***Any returned ACH transactions will be accessed a \$10 per item fee to cover the bank charges.***

GSA: Government Services Agency

Preparations for Travel

The Travel Quotation Form must be submitted to the Travel Department via fax or e-mail at least 30 days prior to travel date.

All employee travel requiring lodging, airfare and/or car rental arrangements **must be** made through the Travel Department. Administrative staff, Principals and Administrators are responsible for ensuring all employees are in compliance with the following procedures.

Preparation of Request for Professional Leave

A request for Professional Leave form must be submitted to the appropriate Assistant/Area Superintendent for his/her signature at least 21 days before the event along with the conference agenda.

Preparation of Purchase Requisition

A Purchase Order must be issued for registration fees, student travel and reimbursement of meals, mileage and incidental expenses as reflected in the approved professional leave before the travel takes place. Attach the approved professional leave and conference/meeting documentation/agenda to the purchase requisition.

Cancellations

Employees cancelling travel arrangements at their personal request will be held responsible for all expenses incurred by the District through an authorized payroll deduction.

Travel Reimbursements

Employees attending meetings and in-services, training, etc. that does not require overnight stay within the Region 1 boundaries shall not be eligible for reimbursement of lodging or meals with the exception of Laredo, Texas.

Employee Travel

Board Policy DEE (Local) (See Attachment A)

Prepayments

Employees are only allowed to request a prepayment (advance payment with an **approved purchase order** (See CH Local) for registration fees if a registration fee is required to be paid in advance/prior to the event, in –service and/or conference.

After returning from the event, in-service and/or conference the prepayment receipt must be turned in to the Finance Department for settlement within fifteen (15) working days. No prepayments will be issued to an employee until previous prepayments are settled.

Mileage

In-district and out-of-district mileage will be reimbursed if submitted **within 15 working days after the end of the month** at \$0.45 per mile. Reimbursement must be in compliance with the travel expense reimbursement timetable. (See page 9 of this manual). Employee not following guidelines will forfeit reimbursement. Employees can not materially deviate from the normal travel route.

**Please note, travel reimbursements that are less than \$25 may be held over for an additional time until such time as the amount is greater than or equal to \$25. Any reimbursements as of June 30, regardless of the amount, must be submitted within the 15 days to be reimbursed.*

In-district mileage reimbursement

Note: Employees claiming in-district mileage reimbursement must have a valid auto insurance policy for their personal vehicle and must attach a copy of the policy to the purchase requisition before incurring any school district business mileage. It is the employee's responsibility to ensure the current policy is on file with the district. Employees driving while on district duties or a school vehicle are not allowed to use cell phone or text while driving. (See Policy DH Local)

Employee is required to prepare and maintain the web mileage log (See Finance Department web site). The web mileage log includes the date, origination, destination, and reason of trips. The approval path for the web mileage log is the originator, Principal/Administrator, funding source (if applicable) and secretary.

Out-of-District mileage reimbursement

All out-of-district mileage reimbursement travel requires **prior approval** by the Principal/Administrator, and the Asst./Area Superintendent through a Web Professional Leave form **and a valid purchase order** with the attachment of a copy of the auto insurance policy to the purchase requisition before incurring any school district business mileage. The Travel Expense Reimbursement Worksheet must be signed by the employee.

Out of valley travel will be limited to 2 trips per year for professional staff and none for paraprofessional staff regardless of funding source.

Note: *In order to better determine which mileage reimbursement south of Houston, Austin or San Antonio (airfare or car rental) is most economical for the school district to reimburse, the following guidelines will be implemented. Departure time is at noon for San Antonio, Austin & Houston with one meal reimbursement (dinner).*

- **The District reserves the right to determine the most economical means of travel**
- For rental car(s), employees will use the following standard to determine the size of vehicle:
 - Four less standard car
 - Five to six district employees use minivan

- Designated driver must be cleared through the Human Resources Dept. prior to Professional Leave approval.
- If a personal vehicle is used in lieu of rental car(s) to travel outside of the Region One area, the district will reimburse at the lower dollar amount between the rental car rate or the mileage reimbursement rate.

District vehicle(s) must stay within the most direct route and should not deviate significantly from the route.

Air Travel

All airfare arrangements for employees will be processed by the Travel Department. Brownsville ISD will be reimbursed when trips are canceled based on personal decisions.

Meals

Requirements for meal reimbursement:

- A purchase order is required for all meals prior to travel.
- All meals will need a detailed receipt per meal.
- Only original receipts will be allowed, NO ALTERATIONS.
- **If there is an alcoholic beverage on a receipt, the whole receipt is disallowed.**
- The tip will be reimbursed only if it is automatically added to receipt.
- Your meal must comply with GSA requirements.
- If multiple individuals are charged in a single receipt, then a duplicate of the original receipt with each employee's name may be submitted for reimbursement

You are not allowed to purchase groceries to make your own meal.

Non Overnight Travel

Meals for non overnight travel ***will not*** be reimbursed **with the following exception. Meals for non overnight travel will be reimbursed when attending work-related meetings and events outside Cameron/Hidalgo for more than four hours in duration and returning after regular working hours. Approved professional leave is required. Approved purchase order is also required.**

Overnight Travel

All meal reimbursement requests require ***prior approval*** by the Principal/Administrator and the Asst. /Area Superintendent through the Web Professional Leave form and must be in compliance with the following guidelines:

Overnight travel meal reimbursement requests will follow the Federal Rate Schedule through the GSA website (<http://window.state.tx.us>).

Employee is required to prepare and submit a Travel Expense Reimbursement Worksheet for meals reimbursements. The Travel Expense Reimbursement Worksheet must be signed by the employee and original detailed meal receipts.

For the first and last day of travel, the following percentages will apply based on GSA schedule:

GSA meal rate schedule will apply based on location:

Total	Breakfast Must leave BISD on or before 6:00 a.m. Must return to BISD after 9:00 a.m.	Lunch Must leave BISD before 11:00 a.m. Must return to BISD after 2:00 p.m.	Dinner Must leave BISD before 4:00 p.m. Must return to BISD after 6:00 p.m.	Incidental Expenses
\$46.00	\$7.00	\$11.00	\$23.00	\$5.00
\$51.00	\$8.00	\$12.00	\$26.00	\$5.00
\$56.00	\$9.00	\$13.00	\$29.00	\$5.00
\$61.00	\$10.00	\$15.00	\$31.00	\$5.00
\$66.00	\$11.00	\$16.00	\$34.00	\$5.00
\$71.00	\$12.00	\$18.00	\$36.00	\$5.00

GSA First and Last day meal rate schedule will apply based on location rate:

Total	Breakfast Must leave BISD on or before 6:00 a.m. Must return to BISD after 9:00 a.m.	Lunch Must leave BISD before 11:00 a.m. Must return to BISD after 2:00 p.m.	Dinner Must leave BISD before 4:00 p.m. Must return to BISD after 6:00 p.m.	Incidental Expense
\$34.50	\$5.25	\$8.25	\$17.25	\$3.75
\$38.25	\$6.00	\$9.00	\$19.50	\$3.75
\$42.00	\$6.75	\$9.75	\$21.75	\$3.75
\$45.75	\$7.50	\$11.25	\$23.25	\$3.75
\$49.50	\$8.25	\$12.00	\$25.50	\$3.75
\$53.25	\$9.00	\$13.50	\$27.00	\$3.75

Lodging

All lodging requests require **prior approval** by the Principal/Administrator, and the Asst./Area Superintendent through the Web Professional Leave form and must be in compliance with the following guidelines:

All lodging for out-of-district travel will follow the Federal Rate Schedule through the GSA website (<http://window.state.tx.us>).

Lodging arrangements requests will be made through the Travel Department with a 30 day advance notice. **Any amount that exceeds GSA rate will become the responsibility of the employee through a signed payroll deduction authorization.**

It is the responsibility of the individual traveling to present the Hotel Exemption Form at the time of hotel check-in to avoid getting charged state sales taxes. Individual failing to present the Hotel Exemption Form will assume responsibility for the state sales taxes. Hotel receipts must be turned in to the Travel Department within 3 working days of the return to duty.

Parking

The district will pay for self-parking only. If valet parking is submitted, the district will reimburse at the self-parking rate. The only exception will be if the hotel does not have self-parking, reimbursement will take place after confirmation by the Finance Department.

Other Expenditures

The following are considered "other expenditures". **Original receipts** (see DEE Local) are required for reimbursement and must be listed as expenses in the Web Professional Leave form.

1. Gasoline expenditures (applies to rental vehicles).
2. Parking fees (hotel, convention center, airport, etc.).
3. Shuttle/taxi fare.
4. 1 Round trip standard luggage check-in fee (over size/over weight limit fees will not be covered by the district).

Out-Of-State Travel

Employee out-of-state travel requires the Chief Financial Officer (for verification of funding availability) and Superintendent's prior approval.

Lodging and meals allowable rates will follow the Federal Rate Schedule through the GSA website (<http://window.state.tx.us>).

Out-Of-Country Travel

Employee out-of-country travel requires Chief Financial Officer (for verification of funding availability), Superintendent and Board of Trustee's approval.

Travel Expense Reimbursement Timetable and Year-End Procedures

The request for out-of-district reimbursement expense shall be done within 15 working days after returning to the Brownsville Independent School District.

All travel expense must be recorded in the Fiscal Year in which it is incurred; therefore all June travel expense requests for reimbursement must be submitted within 15 working days and must be paid no later than July 31st of each year. Failure to adhere to the above timeline will result in forfeiting reimbursement.

Grant Funds

Reimbursement request using grant funds may not exceed the maximum meal rates based on the federal travel regulations and issued by the GSA.

Documentation

The employee must submit a travel expense reimbursement worksheet with original itemized receipts attached (reimbursement will not exceed the maximum allowable amount).

Receipts

A receipt shall be a vendor produced point-of-sale document which shows actual cost of meal.

- Meal receipt must be for the employee listed on the Web Professional Leave form.
- Meal receipt must list the food and beverage purchased.
- Meal receipt must be an original receipt.
- Meal receipt **must not** be for snacks unless submitted as a meal (i.e. candy, cokes, water, chips etc.).

Frequently Asked Questions

1. What happens if I lose my meal receipt?

You cannot claim a meal reimbursement without the original receipt.

2. What happens if the meal receipt is for several people?

If multiple individuals are charged in a single receipt, then a duplicate of the original receipt with each employee's name may be submitted for reimbursement.

3. What happens if the meal receipt does not list the food and beverage purchased?

You cannot claim a meal reimbursement unless it is determined that the restaurant type could not produce a receipt that would list the food and beverage purchased.

STUDENT TRAVEL

IMPORTANT: UIL regulations place some restrictions on use of funds for participants in UIL events. Contact the UIL Coordinator for guidance on the use of funds. Purchase orders must be in place for all student travel expenditures with the event date listed on the description line item.

Prepayments

Prepayments will be authorized for travel involving students on District sanctioned activities when large amounts of cash are needed for student meals, lodging, transportation, registration fees, etc. Arrangements for students and sponsors to eat at one facility are highly recommended to ensure all students are fed. Requests for prepayments should arrive at the Finance Department office at least two weeks prior to the event to ensure that check(s) are issued in time for the event.

After returning from the event all prepayment receipts must be returned and settled within fifteen (15) working days. No other prepayments will be issued to an employee/sponsor until previous prepayments are settled.

Meals Per Diem – WITH NO Overnight Stay

Meals Allowance Rate of eight dollars (\$8.00) will be as follows:

Duration	Meals Allowed
Competition lasting 3 – 4 hrs.	1 meal
Competition lasting 5 hrs but less than 8 hrs.	2 meals
Competition lasting more than 8 hrs.	3 meals

Meals Per Diem – WITH Overnight Stay

A daily maximum allowance of thirty dollars (\$30.00) will be allowed for each student.

Meals per diem will be prorated as follows:

Meal	Times Eligible for Reimbursement	Amount
Breakfast	Must leave BISD on or before 6:00 a.m. Must return to BISD after 9:00 a.m.	\$6.00
Lunch	Must leave BISD before 11:00 a.m. Must return to BISD after 2:00 p.m.	\$9.00
Dinner	Must leave BISD before 4:00 p.m. Must return to BISD after 6:00 p.m.	\$15.00

The following guidelines will be used when providing a per diem allowance to students for meal expenses:

1. Adherence to the above rates and times
2. The per diem allowance is for the cost of meals, beverages, gratuities etc
3. Students will be issued the appropriate amount for each meal and be required to sign for the amount received. Please refer to **Roster of Students Receiving Meal Money** form (See Attachment B)

Employees will adhere to the same allowance of \$30.00 per day for meals (or prorated if less than a day) when accompanying students on BISD sanctioned events and for the safety of the students, are expected to chaperone them at all times. Prepayments will be authorized when coaches/sponsors are accompanying athletes and/or students to events, whether in-town or out-of town.

Coaches traveling to athletic events, scouting trips, etc., not involving athletes/students shall adhere to the same travel guidelines imposed on all other BISD employees. Please refer to pages 5–10 of the manual for guidelines and reimbursements details.

Lodging

Prepayment for lodging will be allowed for student travel and must follow the Federal Rate Schedule through the GSA website (<http://window.state.tx.us>). It is recommended that coaches/sponsors have four students of the same gender share a room.

Transportation

For more details, please refer to Board Policy CNB (Local) (See Attachment C).

Air Travel

Airfare for students and sponsors will be paid at the actual amount as evidenced by a receipt. The most economical airfare must be sought.

Privately Owned Vehicles (POV) – Student Travel

The District **will not** approve the use of private vehicles for student group activities.

School Buses

School buses shall be available for school-sponsored activities that involve students and school employees. Elementary and middle school field trips must be kept within the district. All other trips outside of the District must be approved by the Superintendent, but in no case shall approval be granted for a school bus to travel out of the State of Texas.

School organizations using buses for extracurricular activities and field trips shall reimburse the transportation fund at the prevailing rates.

Charter Buses/Leased Vehicles

For those groups wishing to travel in vehicles other than school buses, the following options are available:

1. Charter buses
2. Lease of a vehicle (vans)
 - 2.1 Independent School Districts can use passenger cars and vans to transport students as long as the vehicles are designed to carry no more than **7 people** (the driver and up to six students).
 - 2.2 Groups choosing this option need to lease the vehicle under the District's name for liability insurance purposes and must notify the District's insurance carrier in advance of the planned use.
 - 2.3 It is also necessary for such groups to purchase the collision insurance offered by the lessor.
 - 2.4 A list of students must accompany the request for approval to rent/lease a van. This list must also be forwarded to the BISD insurance carrier.
 - 2.5 Each occupant must wear a safety belt if equipped.

Other Expenditures

There has to be a valid PO for expenditures to be covered. The following are considered "other expenditures". For reimbursement consideration **original receipts** are required and must be listed as expenses in the Request for Professional Leave form.

The district will pay for self-parking only. If valet parking is submitted, the district will reimburse at the self-parking rate. The only exception will be if the hotel does not have self-parking, reimbursement will take place after confirmation by the Finance Department

1. Gasoline expenditures (applies only to rental vehicles)
2. Parking fees (hotel, convention center, airport, etc.)
3. Shuttle/taxi fare
4. Toll fees
5. 1 round trip luggage check in fee

Out-of-State Travel

Student out-of-state travel requires the Chief Financial Officer and Superintendent's approval.

Different state approved rates for meals and lodging expenses outside of Texas may apply.

Lodging and meals allowable rates will follow the Federal Rate Schedule through the GSA website (<http://window.state.tx.us>). Adherence to the published rates will be mandatory.

Out-of-Country Travel

Student out-of-country travel requires the Chief Financial Officer, Superintendent and Board of Trustee's approval.

COMPENSATION AND BENEFITS
EXPENSE REIMBURSEMENT

DEE
(LOCAL)

SUPERINTENDENT'S TRAVEL

The Superintendent shall notify the Board of any travel to conferences. The Superintendent, at his or her discretion, may make plans to travel and submit travel records at the next Board meeting.

OTHER TRAVEL

Prior approval for all travel, including prepaid expenses, shall be obtained before any expenses are incurred.

RATES

The District-approved rates shall be used for in-state and out-of-state lodging and meal expenses incurred

MEALS

When traveling out-of-district for 24 hours or more, the District-approved meal reimbursement rates shall be used at the employee's discretion.

Authorized travel expenses for meals shall be paid at either the receipt amount or the maximum rate allowed, whichever is less. As indicated below, receipts shall be required for authorized meal reimbursements.

Travel not associated with an overnight stay shall not be eligible for meal reimbursement.

PREPAYMENTS

Prepayments are allowed for the following:

1. Travel (transportation, lodging, meals, and other related expenses) requests involving student groups.
2. Lodging, airfare, and registration fees for individual employees.

REIMBURSEMENT

An employee of the District shall be reimbursed for authorized travel if such travel is at the request of the employee's immediate supervisor and is approved by the Superintendent or designee.

Reimbursement for travel expenses (mileage, meals, lodging, and other travel-related expenditures such as parking fees, city use fees, and the like) shall have the approval of the employee's immediate supervisor.

The Superintendent may approve more than the state-approved rate per individual when the travel is required by the District and is reasonable. If travel amounts exceed the rates authorized for state employees in the current state appropriations act, the Superintendent shall ensure that accounting records accurately reflect that no state or federal funds were used to reimburse those excess amounts.

COMPENSATION AND BENEFITS
EXPENSE REIMBURSEMENT

DEE
(LOCAL)

RECEIPTS REQUIRED To receive reimbursement within the District-approved rates for transportation, lodging, meals, and other authorized travel expenses, an employee shall present receipts for the actual amounts spent. Reimbursements exceeding the state rate shall require the Superintendent's approval.

NO NONSCHOOL USE	The District shall not permit use of District vehicles for nonschool purposes.
EMERGENCY USE EXCEPTION	In case of emergencies or disasters, the Superintendent or designee may authorize the use of District vehicles by civil defense, health, or emergency service authorities.
SCHOOL-RELATED USE	<p>The Superintendent or designee shall develop administrative regulations for requesting, scheduling, and using District vehicles for extracurricular activities, field trips, and other school-related purposes.</p> <p>[See GKD regarding nonschool use of school facilities]</p>
DISTRICT VEHICLE ADVERTISEMENT	[See GKB regarding advertising and fund-raising in the schools]
EXTRACURRICULAR ACTIVITIES AND FIELD TRIPS	<p>Field trips within Cameron, Hidalgo, Starr, and Willacy counties may be approved by the area administrator. All other trips outside of the District must be approved by the Superintendent, but in no case shall approval be granted for a District vehicle to travel out of the state of Texas.</p> <p>Unless the Board has approved use of the unencumbered transportation fund for that purpose, school organizations using District vehicles for extracurricular activities and field trips shall reimburse the transportation fund.</p> <p>Except in emergency situations, the transportation department shall provide a bus driver for all approved extracurricular trips using a school bus. In each case, the bus driver shall be a certified individual who has been hired and trained by the District as a bus driver, and who is currently serving in that capacity. The Superintendent or designee may declare an emergency situation when the transportation department has a shortage of drivers due to illness, unexpected growth, or another justified cause.</p> <p>For out-of-District trips that require excessive distance or time, the director of transportation shall, at his or her discretion, send a relief driver to share the driving duties.</p> <p>The District shall not approve the use of private vehicles for group activities.</p>

For those groups wishing to travel in vehicles other than school buses, the following options shall be available:

1. Charter buses.
2. Lease of a vehicle. Groups choosing this option shall need to lease the vehicle under the District's name for liability insurance purposes, and must notify the District's insurance carrier in advance of the planned use. It shall also be necessary for such groups to purchase the collision insurance offered by the lesser, as the District does not carry such coverage.

DEPARTMENTAL PROCEDURES MANUAL
FY 2014 – 2015

Revised 2014

ACCOUNTS PAYABLE PROCEDURES

Adding Vendors Procedures	22
Designated Receivers	22
Invoices From Vendors	22
Unauthorized Expenditures	23
Receiving Goods	24
Receiving Reports--Departments Ordering for Schools/Departments.....	24
Merchandise Received in Error	24
Credit Card Procedures	24
Academy, Lowe’s, Michael’s, Sears, Harbor Freight and Golf Green Fees	24
Wal-Mart/Sam’s/HEB/Home Depot.....	25
Initial Subscriptions & Renewals	26
Initial Subscription.....	26
Renewal Subscription.....	26
Prepayment Procedures and Internal Controls	27

Adding Vendors

The campus/department will adhere the following procedures for adding vendors.

1. A completed W-9 Form must be requested from the vendor.
2. Employee requesting the vendor addition must complete the vendor addition request form that is found in the Finance Department web-site.
3. The completed vendor request form and the W-9 Form must be e-mailed to the Finance Department.
4. The vendor will be added and the requestor will be notified by e-mail of the vendor ID number.

Designated Receivers

The Accounts Payable staff will maintain a list of designated receivers at each campus, or department who is familiar with the status of purchase orders and goods received. The designated receivers will answer any questions regarding their respective purchase orders and validate the receipt of goods/services.

More specifically, the designated receiver will coordinate:

1. Inspecting merchandise upon receipt
2. Signing delivery tickets
3. Promptly receiving orders online and submitting any documents to the Accounts Payable Department and
4. Answering questions relative to shipments

Invoices from Vendors

Schools and departments should instruct vendors to mail all invoices to:

*Brownsville Independent School District
Attn: Finance Department-Accounts Payable
1900 E. Price, Suite 303
Brownsville, Texas 78521*

In the event that a school or department receives an invoice, the invoice should be forwarded to the Accounts Payable Department. Holding invoices for whatever reason only delays payment or resolution of any problem or error.

Unauthorized Expenditures from Budgeted Funds

The District adheres to state law by prohibiting the use of all school district funds (excluding student activity funds) for any purpose other than those directly related to the District's operations. Therefore, the following expenses will not be paid by the District.

1. Holiday Decorations-- No holiday decorations including Christmas decorations may be purchased with District funds.
2. Personal Parties-- No personal parties including retirement parties may be paid for with District Funds.
3. Toll Fees, Traffic and Parking Fines/violations-- toll fees, traffic and parking fines/violations are not reimbursable for any reason.
4. Office refreshments --The District will not pay for coffee, cokes, or other refreshments for office personnel consumed on a daily basis. Please do not budget for meals or snacks for department and staff meetings. Only bottled water and coffee will be permitted.
5. Flowers, plants and/or floral arrangements-- The District will not pay for flowers or plants which are used in an employee's personal office or flowers and/or floral arrangements that are purchased as a gift.
6. Payments for services performed by BISD employees - no payments for services performed by BISD employees can be made through the Accounts Payable department. These payments must be processed through Payroll and must in accordance with Article V of Board Policy and Procedures.
7. Payments of dances for any club or department/campus organization, i.e. junior/senior prom, military ball, homecoming, etc.
8. One membership to professional organizations in the area of responsibility per employee per year.
9. Substitution of items on Printed Purchase Order will not be permitted. *(Please refer to Board Policy CH (Local) ...persons making unauthorized purchases shall assume full responsibility for all such debts.)*

This list is not intended to be all inclusive so any questions as to whether the expenditure is allowable, it should be directed to the Finance Department at (956) 548-8311.

Receiving Goods

Receiving Reports--Departments Ordering for Schools/Departments

A copy of the purchase order will be sent to the department who placed the order so that they can see that the order was officially placed.

Immediately upon receipt of supplies/materials, department/campus shall:

1. Verify the number of items received or the contracted services rendered to match printed purchase order.
2. The originator or designee is responsible for receiving the purchase order online so the Accounts Payable Department can process payment promptly.
3. Promptly forward all original documentation, invoice, packing slip, etc., to the Accounts Payable Department when applicable.

Merchandise Received in Error

If supplies/materials are being returned because of an over shipment, or some other reason, when the vendor authorizes the return there may be a restocking charge and/or freight charge. These additional charges will be charged against the school's or department's budget via the purchase order.

Credit Card Procedures

JP Morgan Chase (Academy, Lowe's, Michael's, Sears, Harbor Freight and Golf Green Fees)

The District's credit card issued by JPMorgan Chase Bank must only be used for lawful transactions. The credit card will only be used for purchasing goods and services to be used for school business purposes on behalf of the BISD. You agree not to use the credit card to purchase goods or services for personal, family or household goods.

The campus/department will adhere to the following procedures when using the District's credit card.

1. A properly drawn and authorized purchase order must be issued prior to the date of purchase.
2. Employees may request a credit card from the Finance Department to make purchases.
3. Employees requesting a credit card must bring a copy of the purchase order to the Finance Department and will be required to sign for the credit card before the card can be issued.
4. The credit card and the vendor receipts must be returned to the Finance Department on the same day of the transaction.
5. The Campus/Department must receive the purchase order in the Bi-Tech system after returning the credit card to the Finance Department.

Wal-Mart, Sam's, HEB and Home Depot

BOARD POLICY CH (Local)

- **All purchase commitments for the District shall be made by the superintendent or designee on a properly drawn and issued purchase order, in accordance with administrative procedures. Persons making unauthorized purchases shall assume full responsibility for all such debts.**

The BISD has established a Business Credit Card Account with Wal-Mart, Sam's, HEB & Home Depot for use by each Campus/Department in the school district. The cards must only be used for lawful transactions. The Business Credit Card accounts are established only for the purpose of purchasing goods and services to be used for school business purposes on behalf of the Brownsville Independent School District. You agree **NOT TO USE** these accounts to purchase goods or services for personal, family or household purposes.

The Campus/Department shall adhere to the following procedures when using the Business Credit Card Accounts and thus maintaining the integrity of the Purchase Order System.

1. A properly drawn and authorized purchase order must be issued prior to the date of the purchase.
2. Purchase Orders must be itemized to show the merchandise that will be purchased at the store.
3. Purchase Orders will be used as follows:
 - **Wal-Mart** – PO will only be used for one transaction and shall be closed after the purchase is completed.
 - **Sam's** – PO will be used for multiple transactions and shall be closed at the end of every month.
 - **HEB** – PO will be used for multiple transactions and shall be closed at the end of every month.
 - **Home Depot** – PO will only be used for one transaction and shall be closed after the purchase is completed.
4. The Purchase Order must be presented to the Customer Service Department at Wal-Mart and Sam's. A driver's license will be requested for identification purposes. The Business Credit Card is kept at the store location for these vendors and must be requested by the BISD employees at the store.
5. The BISD employee will return the Wal-Mart and Sam's credit card to the customer service department after completing the purchase and the Store will return the driver's license to the BISD employee.
6. HEB Credit Cards are issued to every campus and department and will be secured by the Principal's designee. The Home Depot credit card is kept in the Finance Department and must be requested and returned to the Finance Department on the same day.

7. All the Stores will provide a receipt at the time of purchase that will show the purchase order number, the date of purchase and the detail of all merchandise purchased. If the purchase order number is not on the receipt, it must be written in by the employee.
8. All receipts will be attached to the purchase order and submitted to the Finance Department within 15 business days after the Transaction date.
9. The Campus/Department must receive the purchase order in the Bi-Tech system immediately after the merchandise is delivered to the school/department.

Initial Subscriptions and Renewals

Initial Subscription

When the school/department decides on subscribing to a magazine or periodical, a requisition should be initiated and submitted to the Purchasing Department with the following information:

1. Description of Magazine
2. Length of Subscription
3. Person/address of delivery

If advance payment is required, the procedure for Prepayments needs to be followed. If an invoice is received addressed to the subscriber's name, please forward immediately to Accounts Payable and write the Purchase Order number on the invoice if it is not already indicated.

As soon as the first issue of your magazine/periodical is received, the originator will receive the order online. The Accounts Payable Department will make payment based on the information submitted by the originator or designee.

Renewals - Subscriptions/Maintenance Agreements

If the school/department intends to renew the subscription or the maintenance agreement, a Purchase Requisition shall be made at the time a renewal notification is received.

Note: A Purchase Order must be issued prior to the start of the renewal or maintenance agreement to be in compliance as per District policy.

The originator will receive the order online once the first copy of the renewed subscription is received.

Prepayments Procedures and Internal Controls

The following procedures have been implemented to enhance internal controls in the management of prepayments. Compliance with the procedures will prevent the loss and accumulation of receipts.

Prepayments are issued for the following:

1. Travel expenses for student groups which require meal money or funds for other expenses.
2. There are some vendors that do not accept purchase orders. The school or department is advised to exhaust all means to purchase items and/or services from vendors which accept BISD purchase orders.
3. Payment for registration fees and membership dues.

When a vendor(s) does not accept purchase orders, the following steps will be followed:

1. Purchase Orders which have been approved to receive a prepayment will be prepared and delivered to the Finance department at the minimum of two weeks ahead of the scheduled performance or need of the item in order to give the Accounts Payable sufficient time to process.
2. The following information must be entered in the description section:
 - **“Prepayment Required”**
 - Purpose for the prepayment
 - Date of the event
 - Date that prepayment will be needed
3. A check will be issued and will be available at the Finance Department after 4:00 pm.
4. All prepayments that are not travel related expenses must be used within two weeks from the issued date. The prepayment check must be used for only one shopping trip.
5. All refund checks or cash **must** be returned to the prepayment Clerk at the Finance Department within FIVE (5) working days after the event. A receipt will be issued for the amount of money that is returned.
6. Each school/department is responsible for forwarding all prepayment original receipts or invoices to the Finance Department within FIFTEEN (15) working days after the event.

In some cases, Purchase Orders might be returned by the vendor with a notification that advance payment is required. If you receive any kind of notification in this manner, please forward it immediately to the Finance Department. If the vendor calls you about advance payment, instruct the vendor to contact the Finance Department immediately.

STUDENT ACTIVITY & MOTIVATIONAL FUND
ACCOUNTING MANUAL
FY 2014-2015

Revised 2014
Version 1.0

Table of Contents

P R E F A C E	32
SECTION 1 GENERAL INFORMATION	33
1.1 Definitions.....	34
1.2 Purpose of Activity Funds	34
1.3 Responsibility for Activity Funds	34
1.4 Retention of Records	35
SECTION 2 BASIC RECORDS	36
2.1 Activity Fund Cash Receipts.....	37
2.2 Request for Check Voucher	37
2.3 Pre-Numbered Checks	37
2.4 Bank Deposit Slips.....	37
2.5 Monthly Bank Statements	37
2.6 Receipts Journal.....	37
2.7 Disbursement Journal.....	37
2.8 Transfer Journal.....	37
2.9 Preparation of Records.....	37
SECTION 3 BANKING PRACTICES AND PROCEDURES	38
3.1 Bank Accounts	39
3.2 Check Signatures.....	39
3.3 Bank Reconciliation.....	39
SECTION 4 RECEIPT OF CASH	40
4.1 General Receipting Procedures	41
4.2 Receipt of Funds by Persons other than the Cash Receipt Clerk	41
4.3 Receipt of Funds during Summers and Holidays	42
SECTION 5 DEPOSIT OF FUNDS	43
5.1 General Operating Procedures.....	44
5.2 Procedures for Preparation of Bank Deposits	44
5.3 Cashing of Checks	44
SECTION 6 RETURNED CHECKS AND REDEPOSITS	45
6.1 Returned Checks.....	46
6.2 ReDeposits	46
6.3 Uncollected Checks.....	46
SECTION 7 DISBURSEMENTS	48
7.1 General Policies	49
7.2 Request for Check or Inter Fund Transfer	49
7.3 Issuance of Checks	50
7.4 Supplemental Payments to Employees for Services	50

7.5 Payments for Contracted Services.....	51
7.6 Membership Fees, Travel, ect..	51
7.7 Staff Development.....	51
SECTION 8 PETTY CASH.....	52
8.1 General Policies	53
8.2 Operating Procedures.....	53
SECTION 9 FIXED ASSETS	54
9.1 Purchase of Fixed Assets.....	55
9.2 Donations.....	55
SECTION 10 PURCHASING POLICIES AND PROCEDURES	56
10.1 Purchases from Activity Fund for Fund Raisers	57
10.2 Warehouse/Food Service Purchases	57
SECTION 11 VENDING MACHINES.....	58
11.1 General Policy	59
11.2 School Serviced-Vending Machines.....	59
11.3 Vendor-Serviced Machines.....	59
11.4 Concessions	59
SECTION 12 STATE, LOCAL SALES AND FEDERAL EXCISE TAXES	60
12.1 Taxable Status of Purchases	61
12.2 Remittance of Sales Taxes	63
SECTION 13 FUND RAISING ACTIVITIES	64
13.1 Definition of fund-Raising Activities	65
13.2 Fundraising Activities for a School.....	65
SECTION 14 INVESTMENTS	68
14.1 General Policies	69
14.2 Deposits and Withdrawals Operating Procedure.....	69
SECTION 15 TRANSFER OF FUNDS BETWEEN ACTIVITY ACCOUNTS	70
15.1 General Policies	71
15.2 Documentation of Transfers.....	71
SECTION 16 MISCELLANEOUS SECTION.....	72
16.1 BISD Board Policies-Student Activity/Motivational Fund.....	73
BISD Board Policies.....	74
16.2 Guidelines for the use of Student Activity/Motivational Funds.....	75
16.3 Student Trips.....	75
16.4 Extra-Curricular Trip Guidelines: Transportation Department.....	78

16.5 Food & Nutrition Service Department.....	79
16.6 TEA Guidelines-Accounting for Agency Funds.....	84
APPENDIX A - LIST OF FORMS	85
Sponsors	86
Bookkeeper/Secretary.....	86
Miscellaneous	87
<i>When to use each form</i>	<i>88</i>
Form A: Fundraiser/Solicitation Application.....	88
Operating Report (for Form A).....	88
Form A-2: Inventory Sheet (for Form A)	88
Form A-3: Tabulation of Funds Collected from Students	88
Form B: Check Request Form.....	88
Form B-1: Inter Fund Transfer Request.....	88
Form C: Supplemental Duty Composite.....	88
Form C-1: Certified Personnel Timesheet.....	88
Form D: Deposit Reconciliation.....	88
Form E: Inside City Limits Sales Tax Report.....	89
Form E-1: Outside City Limits Sales Tax Report	89
Form F: Texas Sales and Use Tax Exemption Certification	89
Form G: Charter.....	89
Form H: Texas Hotel Occupancy Tax Exemption Certificate.....	89
Form I: Fundraising Merchandise Distribution Record.....	89
Form J: Contracted Services.....	89
Form K: Club Authorization Donations/Transfers.....	89
Form K-1: Receipt of Donation.....	89
Form L: Authorization Travel.....	89
Form M: Inventory Recap.....	89
Form N: Account Ledger.....	89
Form O: Responsibilities of Faculty Sponsors of Student Groups.....	89
Form O-1: Responsibilities of Bookkeepers/Elementary Secretaries	89
Form P: Acknowledgement Form of Donations.....	90
Form Q: Cash Receipts Log.....	90
Form Q-1: Receipts Detail Log.....	90
Form R: Raising Activities	90
Form S: Transmittal List.....	90
Form T: Returned Check Tracking Form.....	90
Form U: Gift Card Register	90
Form V: Transfer of Deposit to Administrator	90

P R E F A C E

This manual is designed to provide a set of standardized accounting guidelines and procedures for the administration of the Brownsville Independent School District Student Activity & Motivational Funds.

Principals, bookkeepers, secretaries, clerks, sponsors, and other personnel involved in the handling of Student Activity & Motivational Funds are responsible for adherence of the guidelines and procedures prescribed in this manual. Should a situation arise that is not addressed, please call the Finance Department – Accountant for Student Activity & Motivational Funds for assistance and guidance at (956) 554-2884.

The procedures outlined herein comply with statutory requirements and constitute policy as established by the Board of Trustees of the Brownsville Independent School District. (BISD Policy CFD Local).

This manual replaces all prior publications regulating the administration of Student Activity & Motivational Funds including all earlier editions of the manual itself and **is not meant** to address every conceivable situation.

SECTION 1 – GENERAL INFORMATION

1.1 DEFINITIONS

The Student Activity Funds consist of money/funds that are received and held by the school as a “trustee”. These funds are raised by individual student groups and the disbursements of those funds are controlled by that group. These are also referred to as “Club Accounts”. These funds must be for the direct benefit of the students or the general benefit of the school. Fund Raising shall contribute and enhance the educational experience of students and must not conflict with the instructional program(s) at the school. Please note these Club Accounts must have a Charter in place.

The Campus / Motivational Funds consist of money/funds that are raised and managed by the campus administrator or their designee to benefit the entire student body to support school-wide needs. These funds may be used to supplement campus’ budgeted funds. They should not be spent to benefit any individual or non-student group.

1.2 PURPOSE OF ACTIVITY FUNDS

The Student Activity & Motivational Funds are designed to account for funds held by a school in a trustee capacity or as an agent for students, club organizations of the campus, teachers and the general administration of the school. These funds are used to promote the general welfare of each school and the educational development and morale of all students. The accounting function for the Student Activity & Motivational Funds is delegated to each campus. Each campus must comply with the guidelines and procedures required by this manual.

Upon the dissolution of any fund, especially the class accounts (eighth graders, seniors), the school principal shall insure that any liabilities of that fund are liquidated, and the remaining fund assets shall be transferred to the Student Motivation Account.

1.3 RESPONSIBILITY FOR ACTIVITY FUNDS

All campus personnel including principals, bookkeepers, secretaries, faculty (sponsors) will be held responsible for any Student Activity & Motivational Funds entrusted to them. Money (or property purchased with campus and student activity money) which is lost due to carelessness, theft, or fraud will be reimbursed by the responsible party.

The school principal is responsible for the proper collection, disbursement, and control of all activity fund monies.

This responsibility includes:

1. Providing for the safekeeping of funds.
2. Proper accounting and administration of fund transactions.
3. Expenditure of funds in compliance with applicable state laws, local board policy, and administrative guidelines.
4. Adequate training and supervision of all personnel designated by the principal to administer activity funds.

The delegation of duties to other personnel does not relieve the principal of responsibility for compliance with this manual and District policy.

The campus bookkeeper/secretary is responsible for the following:

1. Maintaining the accounting records as required in the policies and procedures manual;
2. Completing monthly bank statements and activity reports;
3. Issuing checks when properly authorized by the principal;
4. Receiving money and making receipts; and
5. Depositing into the school's bank account.
6. Any monies received after pick up, store in a safe, locked vault, or locked cabinet.

The faculty sponsor is responsible for the following:

1. Safeguarding and accounting for all Activity Funds entrusted to him/her
2. Maintaining detailed financial records
3. Completing an Operating Report for Form A and to account for all fund raisers within ten days of completing the fundraiser.
4. Maintain a positive balance in his/her account

The faculty sponsor will sign the form titled Responsibilities of Faculty Sponsors of Student Groups (Form O) before undertaking any sponsorship of a student club or organization. The form will be filed at each campus.

The Finance Department – Student Activity & Motivational Funds Accountant is responsible for monitoring the monthly activity and bank reconciliations for all campuses. The Student Activity & Motivational Funds Accountant will also update the Student Activity/Motivational Fund Manual and provide training(s) and/or conduct an in-service on issues relating to Student Activity/Motivational Funds.

The Internal Audit Department is responsible for auditing the Student Activity & Motivational Funds periodically and annually. The annual audit assures that the procedures in handling the funds entrusted to the principal are adhered to. An audit of the Student Activity /Motivational Funds will be conducted when a change of principal/bookkeeper/secretary occurs. It is the responsibility of the incoming principal to request that this audit be performed before assuming financial responsibility. The principal may request, in writing, a special audit if a situation or event warrants it.

PTA, PTO and Booster Club funds should not be accounted for within the Student Activity & Motivational Funds.

1.4 RETENTION OF RECORDS

Principals, faculty sponsors, bookkeepers, secretaries, are required to keep all records current and in good order for a period of four years and available for audit any time.

SECTION 2 – BASIC RECORDS

2.1 ACTIVITY FUND CASH RECEIPTS

Activities Fund Cash Receipts are the means of accurately recording cash received and provide support to substantiate each bank deposit. Only pre-numbered cash receipt books are to be used.

2.2 REQUEST FOR CHECK VOUCHER

The Request for Check Voucher form is the authority for issuance of a Student Activity & Motivational Fund check (Form B).

2.3 PRE-NUMBERED CHECKS

Pre-numbered checks are used to disburse all funds from the Student Activity & Motivational Fund checking account. These checks are obtained directly from the bank as needed. Checks must be printed with the school name and type of fund. When ordering additional checks, the new check numbers should begin with the number succeeding the last check number in the old checkbook.

2.4 BANK DEPOSIT SLIPS

These slips serve as transmittal advice to the bank and your record of funds deposited in the bank on specific dates. Deposit slips are obtained from the bank as needed and must be printed with the school's Student Activity & Motivational Fund's account name.

2.5 MONTHLY BANK STATEMENTS

The bank statement is the official bank record reflecting all transactions affecting the cash balance on deposit during the preceding month. When properly reconciled, the statement serves as official support for the cash balance indicated in the activity fund records. A bank statement should be reviewed and reconciled monthly for all accounts including checking and investments.

2.6 RECEIPTS JOURNAL

This journal serves as a schedule of receipts issued for each particular month in support of amounts posted to the general ledger.

2.7 DISBURSEMENT JOURNAL

This journal serves as a schedule of checks written for each particular month in support of amounts posted to the general ledger.

2.8 TRANSFER JOURNAL

This journal serves as a schedule of all journal entries which shall be written for each particular month. It should also be used to transfer funds between various sub-accounts within the Student Activity & Motivational Funds.

2.9 PREPARATION OF RECORDS

All records must be completed in ink. All corrections must be approved by the campus principal or assistant principal. The use of "white-out" is prohibited.

**SECTION 3 –
BANKING PRACTICES AND PROCEDURES**

3.1 BANK ACCOUNTS

- A. Each school should only have one checking account and the account title must be imprinted on all Student Activity & Motivational Fund checks and deposit slips. (For example: Manzano Middle School Student Activity & Motivational Fund). All funds received will be deposited into this account and all disbursements will be made by a check drawn on this account.
- B. Only Student Activity & Motivational Fund transactions may be directed through the Student Activity & Motivational Fund bank account. Transactions controlled by the cafeteria or lunchroom must be handled through their own accounts.
- C. The principal may be responsible for selecting the banking institution to handle the school account.
- D. Change in Administration:
 - 1. A memorandum is sent to the Student Activity & Motivational Fund Accountant from the bookkeeper/secretary stating the change of new/deleted signers either by fax or email.
 - 2. A copy of the driver's license for each new signer and a copy of the most recent bank statement must be included with the memo.
 - 3. The Finance Department will notify the bookkeeper/secretary when the bank letter is ready for pickup.

3.2 CHECK SIGNATURES

- A. Bookkeepers/secretaries are not permitted to sign checks.
- B. Checks require two signatures from the authorized list of signatures on file at the bank.
- C. Each bank account shall have three authorized check signers, one of which must be the principal.
- D. Each check must be signed manually.
- E. The principal will be considered responsible for all financial transactions and proper check signatures, even in the case of his/her unavoidable absence.
- F. All blanks must be filled in on a check before it is released by the campus principal or bookkeeper.

UNDER NO CIRCUMSTANCES SHALL CHECKS BE PRE-SIGNED OR A STAMP USED.

3.3 BANK RECONCILIATION

- A. One of the most important aspects of the secondary bookkeeper and elementary secretary is the prompt reconciliation of the Student Activity & Motivational Fund bank account. It is the principal's responsibility to ensure that the bookkeeper/secretary has adequate time to complete the reconciliation of bank statements for each month in a timely manner.
- B. Upon receipt, the bank statement is reconciled to the checkbook and the general ledger.
- C. Checks must have a stale date (e.g. not good after 180 days) imprinted. Checks beyond the stale date should be voided.
- D. Make necessary adjusting entries when applicable, i.e.: stale dated checks, returned checks, interest, transfers.
- E. The bank reconciliation must be signed by the bookkeeper/secretary completing it as well as by the Principal.
- F. Copies of the bank statement and reconciliation, trial balance, deposit detail, check detail and general ledger are due to the Student Activity & Motivational Fund Accountant in the Finance Department on a monthly basis by the 15th of the following month.

SECTION 4 – RECEIPT OF CASH

4.1 GENERAL RECEIPTING PROCEDURES

- A. All cash and check collections must be turned in to the bank for deposit within 4 (four) BISD working days for secondary schools and within a week for elementary schools.
 - 1. Original (white) to person submitting the money
 - 2. Posting copy (yellow) - (Optional)
 - 3. Permanent copy (pink) retained in the receipt book
 - 4. Cash Receipts must be issued in numerical sequence
- B. The receipt must be completed in its entirety, including:
 - 1. Date, activity fund account number, and amount
 - 2. Name of the individual and club submitting the money - A receipt may not be issued to more than one person.
 - 3. An explanation of the purpose for which the money was received
 - 4. An original signature is required from the person receiving the money
- C. Bookkeeper/secretary issuing receipt must verify cash in the presence of the individual submitting the money.
- D. Checks will be accepted only for the amount of purchase. No change will be given back.
 - ✓ Post dated checks are not acceptable
 - ✓ An acceptable check should contain:
 - Name
 - Address
 - Phone Number
 - Driver's License Number
- E. Under no circumstances shall a cash receipt be altered. If an error occurs in the preparation of a cash receipt, void the incorrect receipt by writing "void" across the face of the receipt and issue a new receipt.
- F. The original and all copies of voided receipts must be maintained in the receipt book.

4.2 RECEIPT OF FUNDS BY PERSONS OTHER THAN THE CASH RECEIPT CLERK

- A. The bookkeeper/secretary is responsible for maintaining an adequate supply of receipts for the tabulation of funds collected by other employees, i.e. yearbook sponsor, textbook custodian, etc.
- B. An Administration log must be kept of all cash receipts issued to teachers, sponsors, and other individuals approved by the principal to collect funds.
- C. Money may be collected by an authorized individual other than the cash receipt clerk (i.e. teachers, librarian, clerks, etc.,) but only as approved by the principal for such items as books, student fees, fundraising activities, etc. In such instances, the individual collecting the funds must show accountability as follows:
 - 1. Tabulation of Funds Collected From Students (Form A-3) must be completed with all information provided.
 - 2. The authorized individual must issue cash receipts to payers for funds collected. The permanent copy (yellow) should be stapled to a Tabulation of Funds form (Form A-3) with only the summary and total information completed.
 - 3. Sponsors shall submit funds to the bookkeeper/secretary DAILY or whenever the aggregate amount of such collections exceeds \$50. Secondary school bookkeepers that are shared between two schools will receive funds on the days scheduled at the school. This is the only exception to money turned in daily. Sponsors should familiarize themselves with the bookkeeper's schedule in order to comply with the rules.

4. The original completed Tabulation of Funds Collected from Students (Form A-3) and attached yellow copy of cash receipt shall be sent with funds collected to the bookkeeper/secretary who will count the funds in the presence of the depositor and prepare an Activity Fund Cash Receipt once the deposit total is verified. The bookkeeper/secretary should also sign the Tabulation of Funds form.
5. The bookkeeper/secretary should keep the original Tabulation of Funds Collected from Students (Form A-3) with attached Cash Sub-Receipt on file for four years for audit purposes, if applicable.
6. Individual sponsors/collectors should keep verified copies of the Tabulation of Funds Collected from Students (Form A-3) collected for four years for audit purposes.

4.3 RECEIPT OF FUNDS BY PERSONS OTHER THAN THE CASH RECEIPT CLERK DURING SUMMERS AND HOLIDAYS

Money may be collected by an authorized individual other than the cash receipt clerk (i.e. teachers, librarians, etc.,) but only as approved by the principal for fundraising activities done during the summer vacation or/and holidays. In such instances, the individual collecting the funds must show accountability as follows:

1. Tabulation of Funds Collected from Students (Form A-3) must be completed with all information provided.
2. The authorized individual must issue cash receipts to payers for funds collected. The permanent copy (yellow) should be stapled to a Tabulation of Funds form with only the summary and total information completed.
3. Collections shall be deposited to the bank daily or immediately after the fundraiser is done.
4. A bank deposit slip shall be prepared in duplicate and shall include the following:
 - A. The date and amount of the deposit
 - B. The cash receipt numbers issued that make up the deposit.
 - C. A listing of each check in the deposit (or a tape)
5. All documentation must be turned in to bookkeeper immediately after their return to work.
6. The bookkeeper/secretary should keep the original Tabulation of Funds Collected from Students (Form A-3) with attached Cash sub-Receipt on file for four years for audit purposes, if applicable.
7. Individual sponsors/collectors should keep verified copies of the Tabulation of Funds Collected from Students (Form A-3) collected for four years for audit purposes.

SECTION 5 – DEPOSIT OF FUNDS

5.1 GENERAL OPERATING PROCEDURES

- A. As mentioned in Section 4.1 A (General Receipting Procedures), deposits must be made to the bank within 4 (four) BISD working days for secondary schools and at least weekly for elementary schools.
- B. Secondary campuses are subject to armored car pick up schedule. Daily armored courier service from the school to the bank assures cash security. All monies received and receipted prior to the daily cutoff time must be given to the armored service carrier. The armored car pick up service is available to both elementary and secondary schools. Elementary campuses should use the armored car service whenever possible.
- C. Monies collected after the armored service pickup must be stored in a secure place in the campus; (the school safe, locked vault, or locked cabinet).
- D. All checks held for deposit shall be endorsed at the time they are receipted or accepted.
- E. All cash receipts supporting cash deposits shall be deposited in numerical sequence.
- F. Re-deposits (returned checks) must be deposited separate from other funds collected.
- G. All funds on hand at the end of the school year, including petty cash, should be deposited prior to closing the books for the year.

5.2 PROCEDURES FOR PREPARATION OF BANK DEPOSITS

- A. A bank deposit slip shall be prepared in duplicate and shall include the following:
 - 1. The date and amount of the deposit.
 - 2. The cash receipt number(s) issued that make up the deposit.
 - 3. A listing of each check in the deposit (or a tape).
- B. The original copy of the deposit slip is retained by the bank and returned with the monthly bank statement. The duplicate copy is validated by the bank and returned at the time of the deposit. The bookkeeper/secretary should verify the validated amount.
- C. The sum of the amounts of the supporting cash receipt must agree with the amount of the deposit slip.
- D. For procedures on handling returned checks, re-deposits and deposit corrections, see Section 6 of this manual.

5.3 CASHING OF CHECKS

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

SECTION 6 –
RETURNED CHECKS AND REDEPOSITS

6.1 RETURNED CHECKS

Occasionally, a check which had been previously deposited is returned by the bank for a variety of reasons. The club sponsor should be immediately notified and kept abreast of the collection process. A check may be returned for improper signature, insufficient funds, or account closed. When a check is returned by the bank, the following procedures shall be followed:

- A. Prepare a Journal Entry (Voucher) crediting Cash in Bank and debiting the account where the check was originally deposited. Form T (Returned Check Tracking Form) can be used for tracking purposes.
- B. The bookkeeper/secretary shall immediately notify the maker of the returned check and request that it be redeemed with cash, a money order, or a cashier's check. Any charge by the bank will be passed on to the maker of the returned check.
- C. If the maker of the returned check requests that it be re-deposited, such action shall be taken. A check may be re-deposited only once.
- D. Under no circumstances should the returned check be surrendered to the maker except in return for cash, a money order or a cashier's check.
- E. No checks shall be accepted from a party who has not redeemed a previously returned check.
- F. Retain all bank memorandums in the school files.

6.2 REDEPOSITS

When the returned check has been redeemed with cash or the maker has requested the check be re-deposited, the following steps will be taken:

1. A cash receipt should not be issued, as this would duplicate the original receipt.
2. Prepare a separate deposit disclosing:
 - a. Date and amount of redeposit.
 - b. Name of the maker of the returned check.
All checks must include the driver's license number
3. If a person redeems a returned check with cash, give him/her the returned check as his receipt. Keep a photocopy for your records.
4. Use the deposit slip to record the transaction, prepare a journal entry (voucher) debiting Cash in Bank and crediting the appropriate club or fundraiser account.

6.3 UNCOLLECTED CHECKS

Individual schools are responsible for the collection of returned checks. The following procedures are for checks deposited twice in the school's Activity Fund Account and returned the second time by the bank.

- A. Send a letter to the maker of the check requesting payment in cash, a money order or a cashier's check within a ten day period. The letter should be sent to the last known mailing address of the maker and should contain the check number, date and the amount of the check. **DO NOT SEND ORIGINAL CHECK!**

This letter should be sent Certified Mail – Return Receipt Requested.

- B. The letter should stipulate the check has been re-deposited and returned again and unless payment is received within ten days, send copies of your notes and letters along with the check (Only checks of \$25 or more should be forwarded) to the Internal Auditor's office for issuance of final notice.

- C. If a collection is made at the Internal Auditors' Office, a check will be made payable to the school for the amount received. If no collection is made, the bad check will be written off by the bookkeeper/secretary with a journal entry. All bad checks will then be forwarded to the District Attorney for action. The check will be turned over to the Check Collection Division of the District Attorney's Office for the filing of criminal charges.

SECTION 7 – DISBURSEMENTS

7.1 GENERAL POLICIES

- A. All expenditures shall be paid by check from the Student Activity & Motivational Fund checking account or from the petty cash fund.
- B. Income received from a specific group (student and faculty) should be expended for that group. The principal shall ensure that expenditures from these accounts are written for the intended purpose of the group and should not divert for other uses.
- C. No expenditure of funds shall be approved by the principal unless sufficient funds are available in the appropriate Student Activity & Motivational Fund account. Thus, no check shall be drawn on any account with a negative balance unless sufficient funds are available in the appropriate fund account.
- D. All negative accounts must be cleared before the last class day of the school year.
- E. All outstanding invoices must be paid by the last class day of the school year.

7.2 REQUEST FOR CHECK OR INTER FUND TRANSFER

- A. A completed Check Request (Form B) Or Transfer Request (Form B-1) shall be the authority for the issuance of an Student Activity & Motivational Fund check or an inter fund transfer. The appropriate form must be completed prior to issuance of a check or a transfer.
- B. A completed Check Request form shall include:
 - 1. The Campus/Club, payee, mailing address, social security number or tax ID number
 - 2. Date, amount and Signatures of person requesting the check and Club Officer
 - 3. A brief description of the purpose
 - 4. Activity account number/name to be charged and invoice number
 - 5. Approval signature of the principal
 - 6. Check number (when approved)
- C. The Check Request form shall be attached to the supporting documentation and kept on file for audit purposes. Proper supporting documentation shall include:
 - 1. Vendors' original invoices. Periodic statements are not adequate supporting documentation.
 - 2. Sales slips or cash register receipts from teachers or other employees who request reimbursement for items purchased from their own funds. Credit card statements and customer copies of charge slips are not adequate supporting documentation.
 - 3. Other supporting documentation may include letters, fax copies, announcements, and renewal notices when invoices are not provided by the vendor.
 - 4. Receipts should not include personal items.
 - 5. Sales tax paid will not be reimbursed.
 - 6. Use of affidavits in lieu of receipts is unallowable. All expenditures must have a valid receipt.

Note: If receipt is not turned in to the bookkeeper, the sponsor must turn in the money in lieu of receipts.

- D. Check Request forms for advances may be completed without supporting documentation. However, permanent documentation must be attached later (no longer than 7 working days) in support of the advance payment. Also, indicate on the Check Request form the receipt number and amount of money returned if not all of the advance is spent and supported by proper supporting documentation.

- E. All invoices shall be checked to ascertain that sales tax has or has not been properly charged since most purchases made by schools are tax exempt. (See Section 12 on Sales tax.)

7.3 ISSUANCE OF CHECKS

- A. No expenditure of funds shall be approved by the principal unless sufficient funds are available in the appropriate activity account. Thus, no check shall be drawn on any account with a negative balance.
- B. All payments shall be made by pre-numbered Activity Fund checks.
- C. All Activity Fund checks require two original signatures from authorized individual on bank signature card(s). Bookkeepers/secretaries are not allowed to sign checks.
- D. Payments must always be made to a specific person, company or organization. Checks shall NEVER be made payable to "cash." THE ONLY EXCEPTIONS ARE "CREDIT BY EXAM" CHECKS THAT SOMETIMES MUST BE MADE PAYABLE TO "CASH/NAME OF BANK" AND PETTY CASH CHECKS.
- E. Under no circumstances shall checks be pre-signed or a stamp used.
- F. All checks must be computerized or typewritten.
- G. "VOID" checks should be stapled to the appropriate check stub after the signature area has been cut off and destroyed.
- H. All blanks must be filled in on a check before it is released by the campus principal or bookkeeper/secretary.
- I. The original invoice must be marked "PAID" and the check number recorded on it.

7.4 SUPPLEMENTAL PAYMENTS TO EMPLOYEES FOR SERVICES

District employees are occasionally compensated for additional services performed. Such services are those performed by the employee in addition to his/her normal, specified duties and will usually be performed outside of regular work hours. These services can be categorized as job related or non-job related.

- A. Job-Related Services are those where an employee performs services in the same capacity as his/her regular assigned duties. Examples: A custodian hired to clean a room after a party. A food service employee hired to prepare or serve food or a security officer hired to provide security at a dance.

I. Classified Employees

The employee must indicate all hours worked on the Payroll Timesheet. The employee will be compensated on his regular paycheck. Any hours over forty for the week will be paid following Classified Personnel Procedures. The club must submit a check and a copy of the timesheet to the Agency Fund Accountant at BISD Finance Department.

II. Certified Employees

The employee must complete a Supplemental Duty Composite Form (Form C) and a Certified Personnel Timesheet (Form C-1) for the hours worked. The employee will be paid at the Board Approved rate through BISD Payroll. The club must submit a check, copy of the Supplemental Duty Composite Form and Certified Personnel Timesheet to the Accountant for Campus/Agency Funds at BISD Finance Department. A copy of the reimbursement check from the club must be attached to the Supplementary Duty Composite Form and Certified Personnel Timesheet submitted to the Payroll Department by the due dates assigned by Payroll (Due dates are posted on the Payroll website).

Please note: The campus or department that initiates the payment is responsible for verifying the account number, social security number, amounts to be paid and that the employees are cleared and eligible to receive the supplemental pay. The campus will then forward the composites with the backup to the funding administrator for approval. The funding administrator will verify that the account number and the amounts being paid are correct. Once they have been reviewed and signed by the funding administrator, they will be forwarded to the Payroll Department.

- B. Non Job-Related Services are those where an employee performs services in a different capacity as his/her regular assigned duties. Examples: A teacher hired to be a DJ for a party. A custodian hired to build cabinets for the club or a food service employee hired to make costumes for Charro Days.
- C. Non-Job Related Services / Non Employees for Contracted Services: Follow the procedures at section 7.5 PAYMENTS FOR CONTRACTED SERVICES

7.5 PAYMENTS FOR CONTRACTED SERVICES

- A. Payments for services performed by individuals not employed by the district may be made directly from the Activity Fund. (Form J – Contracted Services). ALL VENDORS MUST COMPLY WITH SENATE BILL 9 (SB9) AND BE CLEARED BY THE PURCHASING DEPARTMENT.
- B. Services that may be paid from the Activity Funds are: DJs, bands for student events, and services for other non-UIL events.
- C. The social security number or federal ID number and the address of the individual should be recorded on the Request for Check form at all times. If the individual does not provide a social security number or federal ID number and proper ID - do not pay with an Activity Fund check.
- D. At the end of each calendar year, prepare a listing of all individuals providing services during the calendar year. The listing should include name, address, social security number or federal identification number, and amount paid.
- E. No later than January 15 of each year, this listing should be sent to Finance Department's Accountant for Campus/Agency Funds for issuance of an IRS Form 1099-MISC as required by the Internal Revenue Code.
- F. The District recommends that ALL contracted services be paid through budgeted funds.

7.6 MEMBERSHIP FEES, TRAVEL, ETC.

Student Activity & Motivational Funds (school accounts) may NOT be used for individual membership dues in a professional organization. Club memberships for the students and sponsor dues are allowable expenditures from Student Activity & Motivational Funds.

Student Activity/Motivational Funds shall not be used to circumvent purchasing procedures and the submitting of requisitions for travel, membership fees for administrators, purchase of office supplies, etc. Principals will use budgeted funds for expenses related to the operation of the campus.

7.7 STAFF DEVELOPMENT

- A. All consultant and guest speakers must be coordinated through the BISD Staff Development Department.
- B. The District will not reimburse for payments paid from the school activity account.

SECTION 8 – PETTY CASH

8.1 GENERAL POLICIES

- A. A petty cash account may be established at the discretion of the principal for the cash purchase of small miscellaneous items.
- B. Each petty cash account cannot exceed:

Secondary Schools	\$ 150.00
Elementary Schools	\$ 50.00
- 1. It is the principal's responsibility to ensure the maximum protection of these funds.
- 2. Disbursements from petty cash should not exceed \$25 for an individual purchase.
- 3. Employee or other checks should not be cashed from petty cash funds.

8.2 OPERATING PROCEDURES

- A. The petty cash account is established at the beginning of each year by issuing a check in the desired amount (not to exceed the maximum stated in Section 8.1) payable to petty cash followed by the name of the bookkeeper/secretary. For example; petty cash - Jane Doe. The bookkeeper/secretary shall then endorse the check and cash it at the bank. This is the only other exception to checks being written to "cash".
- B. Cash disbursement may be made from the petty cash account not to exceed \$25. Original invoices must be obtained for all petty cash expenditures.
- C. Replenishment of the petty cash account shall be made once the cash balance falls below a manageable level such as \$10. A check is written to increase the cash to the amount originally approved and set up.

Example: Actual Cash on Hand	\$ 10.00
Amount to be Replenished	<u>140.00</u>
Original Petty Cash Amount	\$ 150.00

- D. The original invoices supporting the petty cash disbursements (totaling \$140 per the above example) should be attached to the Check Request form to be completed authorizing the issuance of the check.
- E. When recording the check issued to replenish petty cash in the General Ledger, the individual school or student account should be charged for their expenditures.
- F. At the close of each school year, the petty cash on hand should be receipted and deposited into the Activity Fund bank account. The receipt is coded to the Petty Cash account, which should be zero (0) after closing.
- G. It is the responsibility of the principal to safeguard the petty cash fund to insure that it is not abused.

SECTION 9 – FIXED ASSETS

9.1 PURCHASE OF FIXED ASSETS

Board policy dictates that all fixed assets must be purchased with a BISD Purchasing Department purchase order. As such, it is prohibited to purchase copiers, fax machines, or any other equipment with Activity Funds without a BISD purchase order.

All fixed assets must be purchased through the BISD Purchasing Department.

9.2 DONATIONS

- A. Donated fixed assets as well as all other donations must be submitted to the Area Superintendent for approval (Form K-1).
- B. Donated fixed assets must be added to the campus inventory and must be included in the District's Annual Financial and Compliance Report (Annual Audit Report). Any and all donated fixed assets must be reported to the Fixed Assets Department.
- C. Proper approval must be obtained for donated fixed assets and/or cash as outlined below:
The funds must be expended for the intended purpose of the donation. (Form K-1)

\$4,999 or less	Area Superintendent
\$5,000 to \$9,999	Superintendent of Schools
\$10,000 or more	Board of Trustees

- D. The principal should be informed of all donations.
- E. No soliciting from outside companies/vendors unless approved by the Area Superintendent.
- F. Donations within clubs – Refer to Section 15, Transfers of Funds between Activity Account.
- G. A donor is responsible for obtaining a written acknowledgement from an organization for any single contribution of \$250.00 or more before the donor can claim a charitable contribution on his/her federal income tax return. (Form P)

**SECTION 10 –
PURCHASING POLICIES AND PROCEDURES**

10.1 PURCHASES FROM ACTIVITY FUND FOR FUND RAISERS

- A. The school principal is fully responsible for all purchases and commitments requiring the present or future disbursement of Activity Fund monies. Teachers must have a commitment from the school principal before making any purchase in the name of the school.
- B. No purchases shall be made unless sufficient funds are available in the proper Activity Fund Account.

10.2 WAREHOUSE/FOOD SERVICE PURCHASES

Purchases for school sponsored activities may be made from the Central Warehouse or Food Service Department using activity funds or other school sponsored organization funds. If non-budget funds are being used to procure items from the BISD warehouse, a campus check must accompany the requisition.

All purchases from the Central Warehouse are to be made using the normal requisition process (Stores Inventory).

Each requisition must have a principal's or an authorized budget manager's signature. This signature verifies that the supplies ordered are for the school or school's organization use only.

SECTION 11 – VENDING MACHINES

11.1 GENERAL POLICY

Revenue from vending machines situated in all areas of the school, whether school-serviced or vendor-serviced, shall be controlled by the school principal and processed through the Student Activity & Motivational Fund.

11.2 SCHOOL SERVICED-VENDING MACHINES

- A. All transactions involving funds generated by vending machines shall be entered into this Activity Fund Accounts established for this purpose. For example, receipts and disbursements for soft drinks, other vending machine sales, etc., should be handled through a separate soft drink or vending machine account, such as: Soft Drinks - Faculty Lounge; Soft Drinks - Boys Gym; Vending Machines - Students.

Note: Food items (fundraisers/vending machines) cannot take part or be seen from the cafeteria.

- B. Automatic vending machines may be placed on campuses at the option of the principal (*elementary campuses—Faculty Lounge only*). Location of such machines must be approved by the Principal/Chief Financial Officer and profits must accrue as follows: January 1, 2012 – April 2, 2013 – 100% to Student Motivation; *Effective April 3, 2013 - Student Motivation 90% and Faculty Motivation 10% - (Except for Faculty Lounges). (Revised 4-16/2013).*

No other type of concession operation will be authorized with the exception that the secondary school students may conduct sales from time to time with approval of the principal on behalf of student organizations, provided that profits accrue to approved student organizations.

- C. Vending machines placed on elementary and intermediate school campuses shall be limited to soft drinks only. (Except for Faculty Lounges)
- D. Vending machines must go through the Purchasing Department with a BISD purchase order if purchasing a vending machine.
- E. All lease/rental agreements must be approved by the BISD Purchasing Department.
- F. The principal is responsible for providing the maximum available security for vending machine inventories.
- G. Funds shall be disbursed from the individual vending machine account only for the purchase of supplies, maintenance, or rental of the machine(s). This is considered a fund raising activity and does not require a BISD purchase order.
- H. Any balance justly due for vending machine supplies shall be paid in full upon receipt of each monthly statement.
- I. The balance in each vending machine account should be reviewed periodically to determine if a transfer of funds from profits from the account is warranted.
- J. Vending machine profits which have been transferred to any related account(s) must be expended for educational purposes only and must provide benefit to the District or its students. (HB 3646, Section 7)

11.3 VENDOR-SERVICED MACHINES

A school, with the approval of the BISD Purchasing Department, may contract with a firm whereby the vendor agrees to service the machine and collect the money. The school then receives a periodic commission check from the vendor. The school is not required to establish an activity fund account for each vending machine operator under this type of arrangement.

11.4 CONCESSIONS

All concessions shall be operated under the immediate supervision of the District. The rights of classes or organizations to concessions at games or other activities shall be determined by the Superintendent or designee.

Students may conduct sales from time to time with approval of the principal and the area assistant superintendent on behalf of student organizations, provided that profits accrue to approved student organizations.

SECTION 12 –
STATE, LOCAL SALES AND FEDERAL EXCISE
TAXES

12.1 TAXABLE STATUS OF PURCHASES

Ruling No. 95-0 from the State Comptroller, effective October 1, 1969 states:

"The sale, lease or rental of tangible property directly to or for storage, use of other consumption of tangible personal property directly by an educational, organization which property is necessary to its function as such, and paid for by the organization is exempted from the computation of (state and local sales) taxes..."

Provisions under Article 21.023 of the Federal Statutes provide tax exemption to the School District. In accordance with these rulings:

A. TAX FREE PURCHASES

All items purchased by a public school, school district or non-private school for the school's own use qualify for an exemption from sales tax if the items purchased relate to the educational process. The school, school district or authorized agent should provide the seller with a Texas Sales and Use Tax Exemption Certificate (which can be acquired at the Finance Dept.). To be valid the certificate must state that the merchandise being purchased is for the organization's own use in providing education is being made in the name of the organization, and that payment shall be made from the organization's own funds.

The policies for tax free days are listed below:

1. Each school and each school-sponsored organization may conduct **two one-day, tax free sales per calendar year**.
 - a. A school or student organization may take sales orders over a period of time on taxable sales. If the items are distributed within the one-day limitation, a tax-free day can be used. New sales after the delivery date are taxable.
 - b. Example: Yearbook orders are sold throughout the year. The sponsor can designate the distribution date as a tax-free day.
 - I. All yearbooks distributed on the designated day are tax-free.
 - II. Any yearbooks distributed after that date are taxable.
 - c. Tax-free sales must be approved prior to the activity date and the school must keep accurate records to support the tax-free day.
 - d. The criteria for a "One-day Tax Free Sale" are when possession goes from the school to the buyer. The sale of items received from a vendor, in which the school and the respective vendor have an agreement that the vendor will take back any unsold items, would generally not qualify as a one-day tax free sale.
2. When the exempt organization is acting as an Agent for the seller and is not purchasing items to resell, the company is responsible for reporting taxes. Examples of this may be a school photography company, band instrument sales, and book fairs. The school or club must pay strict attention to the instructions and information that will be provided by the vendor regarding the collection of tax. The school or club is responsible for collecting any necessary sales tax and remitting it to the vendor (retailer), who will in turn, report and remit it to the Comptroller.

Purchases by PTOs, PTAs, Booster Clubs and individuals, even though connected with a school or school organization, are not exempt from the tax. Examples: Cheerleaders purchasing their own uniforms, band members purchasing their own instruments, and athletic teams purchasing their own jackets.

B. EXEMPT SCHOOL ITEMS

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

1. Fees and admission tickets, including athletic, movie, dance and drama tickets
2. Club memberships, dues and trip deposits
3. Coupons and coupon books/cards
4. "A-thon" events – i.e., walk-a-thon, jog-a-thon
5. Sales of food and soft drinks during a regular school day, subject to an agreement with the proper school authorities
6. Food and drinks sold at PTA carnivals

C. EXEMPT FOOD SALES

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

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

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

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

D. SCHOOL SPONSORED TRIPS

Meals purchased by the school for athletic teams, bands, etc., on authorized school trips are exempt from the sales tax if the school contracts for meals. The school must pay for the meals and provide the eating establishment with an exemption certificate.

Individual members of the athletic team, band, etc., may not claim exemption from the sales tax on the meals they purchase while on a school-authorized trip. Only group receipts will be honored by the campus bookkeeper or BISD Finance Department when submitted for reimbursement

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

Teachers, coaches, etc., MAY NOT claim exemption from sales tax on individual purchases while on school-business even though they are reimbursed by the school for expenses. Only group receipts

will be honored by the campus bookkeeper or BISD Finance Department when submitted for reimbursement

E. TAXABLE SALES

Public and non-profit private schools and school-related organizations collect the sales tax on the following:

1. Supplies and publications.
 - a. School purchased supplies (such as pencils, athletic equipment, and uniforms) sold directly to students, teachers, or other persons.
 - b. Fees for materials when the end product becomes a possession of the student.
 - c. Student publications such as yearbooks and football programs.
 - d. School rings.
 - e. Books sold to students at book fairs.
 - f. Most plants (with the exception of fruit and vegetable plants) and cut flowers.
 - g. Supplies for musical instruments and music.
2. All sales of tangible items sold as part of a fundraiser, except food items and tax-free sales. Teachers and students **MUST COLLECT** the sales tax on merchandise other than food products they sell. If the school assumes responsibility for the activity and/or sales, the school is responsible for insuring the tax is paid. The school may purchase items tax free and must collect the tax when the items are sold.
3. *Please Note: Although the school district does not have to account for their activities, PTOs, PTAs, Band Boosters, etc. are required to pay sales tax when purchasing taxable items that are not for resale.*
4. Sunshine club is required to pay sales tax when purchasing taxable items that are not for resale.

F. TOLL FREE NUMBERS

The State Comptroller's Office maintains a toll-free tax information number for quick response to any state tax questions you may have. You can reach the Comptroller's Office from anywhere in Texas by dialing 1-800-252-5555 or visit the Web site <http://www.window.state.tx.us>.

12.2 REMITTANCE OF SALES TAXES

All sales tax collected by the school shall be remitted to the Finance Department's Accountant for Campus/Agency Funds by the 10th of each month (Form E or E-1), unless contractual agreements with a vendor stipulate that such taxes should be remitted to the vendor. Form E-2 is provided to summarize multiple sales during the month and should accompany the Form E or E-1 if used. Failure to submit the sales tax report and amount due timely will result in the school becoming liable for any penalties and interest assessed by the Texas State Comptroller's Office.

**SECTION 13 –
FUND RAISING ACTIVITIES**

13.1 DEFINITION OF FUND-RAISING ACTIVITIES

A fundraising activity may be defined as any activity involving participation of a student body or a school-recognized student group undertaken for the purpose of raising funds for a school or a school-sponsored group.

13.2 FUNDRAISING ACTIVITIES FOR A SCHOOL

A. GENERAL

1. Fundraising activities are not confined to regular school hours but are considered an extension of the school program. When fundraising activities are in the name of the school, all funds raised become school funds belonging to the school-sponsored group responsible for raising the money.
2. ONE MONTH PRIOR to the date of the fundraising activity, the principal shall submit to the appropriate Area Superintendent the Fund Raising/Solicitation Application (Form A) listing the organization(s) which will engage in fundraising activities with the intended use of the funds specified.
3. Each organization is limited to a maximum of four major fundraising activities. A major fundraising activity is one in which all members participate (i.e. candies are given to all members to sell) and more than \$500.00 are raised. Minor fund raisers have no limit and are those in which a small number of club members participate, (i.e. a car wash). All fundraising activities must be approved by the campus administrator and the appropriate Area Superintendent.
4. To request permission to conduct any fundraising activity, the club sponsor must complete the Fund Raising/Solicitation Application (Form A) and the responsibilities of Faculty Sponsors of Student Groups (Form O).
5. Each club must have on file an authorized charter (Form G). The charter must be submitted to the bookkeeper at secondary schools and the secretary at elementary schools.
6. Emergency fundraising requests will be considered at the discretion of the campus principal as well as the Area Superintendent.
7. At the end of each Fund Raiser/Solicitation, each organization shall report to the principal regarding the outcome of each fundraising activity and how these funds were used.
8. At the elementary and middle school level, door-to-door fundraising by students in activities sponsored by the school or by a school related organization is prohibited.
9. Faculty Fundraising is not allowed. However, for any Student Motivation fundraiser events, the profits will be distributed as following: Student Motivation – 90%, Faculty Motivation – 10%. Examples: carnivals, dances, school pictures, etc. If this is a “club” event, then the club gets 100% of the proceeds.

B. ACCOUNTING FOR FUND-RAISING ACTIVITIES

1. Collections and Disbursements.
 - a. All collections must have a receipt, and all payments must be made in accordance with Section 4 of this manual.
 - b. All collections and disbursements associated with any fundraising activity coordinated by the school or a school-recognized student group shall be transacted through the Activity Fund.

2. Sponsors who are involved in fund raising activities have an obligation to account for all of the funds which are collected (or should have been collected). The Operating Report for Form A provides a record of receipts and disbursements associated with a fundraiser. In the event that the sponsor is later questioned about the amount of money raised, the Operating Report for Form S will document the amount of cash received and that it was properly deposited. Related expenditures are also included on the report. The Operating Report should be completed within ten (10) days of the conclusion of the fundraiser or solicitation event.

The sponsor will complete the Operation Report within ten (10) school days of the conclusion of the fund raising event. The number and selling price of the items sold are entered to determine the gross profit. When more than one type of product is sold, the sponsor will use the inventory sheet (Form A-2) to indicate each type of item, the selling price of each and the gross profit. All of the expenses incurred in the fund raiser will be documented on the report. Checks will be entered individually. If more room is necessary, the sponsor will use the back of the report or an additional sheet. NO CASH expenses will be allowed from daily fund raiser collections.

In some cases when merchandise is given to students to sell, and the sponsor is unable to recover either the merchandise or the money, this is considered an expense of the project and will be entered in this section of the report. A list of students who did not pay must be attached to the report. (Form I)

Enter the net profit on the Operating Report for (Form A). The net profit of the activity is the gross profit less the expenses. All funds collected must be turned over to the bookkeepers/secretaries. Enter the number and amount of each deposit on the Operating Report. Some activities have a long collection process. The sponsor may collect small amounts from students over several months and deposit these with the bookkeeper/secretary. In this case it is recommended that the sponsor keep a log of amount collected and deposited for each project and the number of the receipt provided by the bookkeeper/secretary. The log will be continued below or on a subsequent page. Rather than copy all of the amounts and receipt numbers on the Operation Report, the sponsor may attach a copy of this log to the report.

After completing the Operating Report for Form A, the sponsor will sign it and submit it to the bookkeeper/secretary or the Principal for review. Reports which are incomplete or which are incorrect should be returned to the sponsor. This report can be used by the Principals to evaluate the success of the fund raising activities and guide the Principal's decisions concerning the approval of future projects. Once the report has been signed by the principal, it will be filed with the bookkeeper/secretary. The faculty sponsor will keep a copy for his/her files. **NOTE: IT IS THE RESPONSIBILITY OF THE FACULTY SPONSOR TO ACCOUNT FOR THE FUND RAISER. THE FUND RAISER REPORTS WILL NOT BE COMPLETED BY THE BOOKKEEPERS OR SECRETARIES.** Forms I and M should be attached to the completed Form A and Operating Report for Form A if applicable.

3. The club sponsor or activity chairman is responsible for keeping accurate records for all money-raising activities. Such records should include at minimum:
 - A. Distribution Collection Reports (Form I)
 - B. Daily Collection Reports (Forms Q and M)
 - C. Original cash receipts received for money turned in to the bookkeeper/secretary
 - D. Copies of completed Form A and the Operating Report for Form A for each Fundraiser/Solicitation
 - E. Monthly financial reports (general ledger) should be distributed to club sponsors by the bookkeeper

SECTION 14 –
INVESTMENTS

14.1 GENERAL POLICIES

- A. The principal is responsible for managing activity funds to insure that the maximum available cash is invested when appropriate.
- B. Investment with financial institutions shall be limited to interest bearing accounts such as NOW or Money Management Accounts or Insured Certificates of Deposit.
 - 1. The District's combined total of cash and investments at any one financial institution should never exceed \$100,000 (the insured limit). Individual schools may have to limit the amount they have on deposit (cash and investments) at any one bank in order to comply. The Finance Department will monitor bank balances and offer guidance to schools concerning available investment options.
 - 2. The principal is the authorized signer for all investment accounts. The financial institution shall assign the district's tax payer identification number (74-6000418) and the Activity Fund name to each account.

14.2 DEPOSITS AND WITHDRAWALS OPERATING PROCEDURE

- A. All transactions shall be entered into a separate "Investment" account in the general ledger. This account shall be a cash account.
- B. Investment purchases or increases to investment accounts may be handled as follows:
 - 1. Request the bank transfer the amount to be invested from the checking account to the investment account if both accounts are with the same financial institution.
 - Or-
 - 2. Prepare a check, as per Section 7, with the financial institution as the payee.
- C. Investment withdrawals are to be handled as follows:
 - 1. The financial institution may transfer the funds to the checking account if both accounts are with the same financial institution.

The financial institution shall prepare a check payable to the Activity Fund. A cash receipts shall be issued and the check deposited, as per Section 4 and 5.

SECTION 15 –
TRANSFER OF FUNDS BETWEEN ACTIVITY
ACCOUNTS

15.1 GENERAL POLICIES

- A. Some activity accounts are established for the single purpose of isolating transactions for a specific activity, collection, etc., thereby enabling the profitability of the activity to be determined; a Picture Account and Candy Sale Account would be two examples. Net proceeds remaining in such an account must be transferred to the account approved on a Transfer Request Form (B-1). For example, if pictures were taken to provide funds for new library books, then the net proceeds (balance in the Picture Account after all remittances to the studio, etc.) should be transferred to the Library Account using the Transfer Request Form.
- B. Some activity accounts are expected to be revenue producing by the very nature of the accounts. Receipts almost always exceed possible expenditures and the balance in such an account will increase indefinitely unless some disposition is made of the excess revenue; vending machine accounts are an example. As detailed in Section 11, vending machine revenue should be transferred to the school-approved student activity fund account.
- C. Occasionally, a club will compensate another school organization for goods purchased or services performed. This may occur when a club purchases advertising in the yearbook, newspaper, etc. A transfer of funds shall be made between accounts in such instances in lieu of issuing an Activity Fund check.
- D. Likewise, a club may desire to make a voluntary donation or contribution to partially defray the expenses incurred by another club in directing a certain activity. In such cases, the contribution shall be effected by an internal transfer of funds.
- E. Transfers require the approval in writing of the principal and club sponsors/officers or account custodians when the transfer involves accounts with delegated responsibilities (Form K).

15.2 DOCUMENTATION OF TRANSFERS

- A. Form K – Club Authorization for Donations/Transfers must be approved by principal/officers.
- B. Each transfer shall be initiated by preparation of Voucher Request Form disclosing both the amount of and the reason for the transfer.
- C. When all required approvals have been obtained, the bookkeeper/secretary may proceed with the necessary journal entries.
- D. All copies of the Transfer Request Form shall be maintained with the School Activity Fund Records.

SECTION 16 –
MISCELLANEOUS SECTION

16.1 B.I.S.D. BOARD POLICIES - STUDENT ACTIVITY\MOTIVATIONAL FUND

A. ACCOUNTING: ACTIVITY FUNDS MANAGEMENT

CDF
(LOCAL)

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

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

Student activity funds shall be included in unannounced internal audits and in the annual audit of the District’s fiscal accounts. [See CFC]

The Superintendent shall establish regulations governing the expenditure of District and campus activity funds generated from rentals, gate receipts, concessions, and other local sources of revenue over which the District has direct control. Funds generated from such sources shall be expended for the benefit of the District or its students and shall be related to the District’s educational purpose. [For fund-raising activities see FJ]NEED PERCENTAGES!!!!DELETED VENDING MACHINES NEED SEPARATE BLURB REGARDING VENDING MACHINES? RECORD AS CFD LEGAL AND LOCAL (PER LAREDO??)

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

All funds shall be left in the appropriate account and each sponsoring group shall retain the carryover funds for the next fiscal year. If an organization ceases to function or exist, the unexpended funds of the organization shall be credited to the student motivation activity account.

B. MOTIVATION FUNDS MANAGEMENT

Motivation funds may be maintained by campuses and by non-campus based units. No budgeted funds or funds collected by students groups are to be commingled with the motivation funds. Motivation funds shall be included in unannounced internal audits and in the annual internal audit.

For each campus or non-campus based unit, an advisory group, such as the Campus Performance Objective Committee, shall determine guidelines for the use of motivation funds, review expenditures at least once each semester, evaluate the impact of expenditures, and revise guidelines as needed. Funds in the motivation account may only be used for the purpose of improving student performance and/or attendance. In addition to direct expenditures for students, this policy permits indirect expenditures, such as for replacement of lost textbooks, staff motivation, and other purposes specifically named by advisory group, provided that such expenditures can be evaluated in terms of improved student performance and/or attendance.

NEED PERCENTAGES (NOT TO EXCEED 10% OF FUND???)INTERNAL AUDITING HAS BEEN SAYING NO TO TEXTBOOK EXPENDITURES???

BISD BOARD POLICIES

Click Here: <http://pol.tasb.org/Policy/Code/254?filter=CDC%20LOCAL>

Or Copy this to your URL Browser: <http://pol.tasb.org/Policy/Code/254?filter=CDC%20LOCAL>

- ✓ CDC (Local) – Other Revenues: Grants from Private Sources
- ✓ CDG (Local) – Other Revenues Gate Receipts, Concessions
- ✓ CFD (Local) – Accounting: Activity Funds Management
- ✓ CNB (Local) – Transportation Management: District Vehicles
- ✓ COC (Local) – Food Service Management: Vending Machines
- ✓ DH (Local) – Employee Standards of Conduct
- ✓ DH (Exhibit) – Code of Ethics and Standards Practices for Texas Educators
- ✓ EC (Legal) – School Day
- ✓ FJ (Legal) – Gifts and Solicitations
- ✓ FJ (Local) – Gifts and Solicitations
- ✓ FNCE (Local) – Student Conduct Personal Communication/Electronic Devices
- ✓ FMA (Local) – Student Activities: School-Sponsored Publications
- ✓ GE (Legal) – Relations With Parent Organizations
- ✓ GE (Local) – Relations With Parent Organizations
- ✓ GKB (Local) – Community Relations: Advertising and Fund Raising in the Schools

16.2 GUIDELINES FOR THE USE OF STUDENT ACTIVITY/MOTIVATIONAL FUNDS

Keep in mind Board Policies and the Code of Conduct for Texas Educators when making any expenditures.

A. **DO** spend activity/motivational funds for the following:

1. Supplies/merchandise to be resold to the students, staff, and the community
2. Supplies, meals, and awards that will be consumed by or awarded to students
3. Costumes -- Charro Days, plays for the Drama Club, etc. (Do not purchase at Mexico)
4. Travel expenses for club members & sponsors only, (Membership Dues, Meals, Transportation.)
5. DJs, bands, security guards, etc. for Non-UIL events (Must have a social security number)
6. T-Shirts for club members and sponsors only

B. **DO NOT** spend activity/motivational funds for the following:

1. Dues or registration fees to professional organizations not directly related to student activities
2. Travel - Faculty or Staff Travel
3. Items that can be purchased with budgeted funds (i.e., supplies, toner cartridges, athletic equip. etc.)
4. Capital expenditures, (i.e. TVs, VCRs, covered walkways, etc.)
5. Gifts for "quinceañeras," wedding showers, bridal showers, staff members, etc.
6. Contracted services, (i.e. cellular telephone, guest speakers, etc.)
7. Security guards at football games, basketball games or other UIL events
8. Medication products, candies or services from Mexico
9. Gift Cards from any funding source.
10. Do not fundraise to pay for textbooks, fixed assets.
11. Do not sign contracts – Only Yearbook sales, JR/SR Prom ball room reservations are allowed.

C. **DO NOT**

1. Take funds home
2. Leave funds in desk, on campus, or overnight
3. Write checks without sufficient funds or to "CASH"
4. Serve as campus bank, make loans, or cash checks
5. Utilize BISD checks and tax-exemptions for Non-BISD purchases that otherwise would be taxed
6. Perform games of chance (bingos, raffles, loteria, chalupa)
7. Violate Law, Policies, or Procedures

16.3 STUDENT TRIPS

A. UIL Competition (ALL APPLICABLE TEA & UIL RULES will be followed)

1. All trips which fall under the category of University Interscholastic League (U.I.L.) competition or as listed by the Texas Education Agency (T.E.A.) are sanctioned and approved by the Board of Trustees.
2. The trips as defined above should be scheduled so as to be included as budgetary items and do not require further approval.

B. Field Trips:

1. **Definition:** A field trip is recognized as an extension of the experience of a group, which takes place out of the classroom; i.e., visits to industrial plants, libraries, museums, and government buildings. It should be emphasized that a field trip should be viewed as a functional part of the whole teaching experience and is not designed to serve advertisers or public relations interests
2. Field trips should be scheduled between the hours of 9:00 A.M. and 2:00 P.M. All teachers who have students from their classes on the field trip will be expected to accompany the students as appropriate and assist in the supervision. Exceptions will be made according to availability of buses.
3. Statement of Administrative Policy
 - a. Field trips are an integral part of the teaching procedure.
 - b. Field trips provide opportunities for experiential learning, and develop the students' powers of observation and discrimination.
 - c. Field trips must be evaluated by teachers upon conclusion of the trip.
 - d. Documentation must be in place to reflect the evaluation of the instructional value of the trip.
4. Only field trips that have educational value and are relevant to the Student Achievement Improvement Plan are to be approved by the principal. Trips for fun and entertainment only will not be approved.
5. All field trips within Cameron, Hidalgo, Starr, and Willacy counties may be approved by the area administrator. CNB (LOCAL) (Form L). All other trips outside of the district must be approved by the Superintendent, but in no case shall approval be granted for a District vehicle to travel out of the State of Texas.
 - a. Budget funds are not to be expended for such trips.
 - b. Trips which, in the opinion of the sponsor and the principal, are of unusual value may be presented to the Area Superintendent and/or the Superintendent for authorization and approval.
 - c. Neither publicity nor public solicitation for funds may be conducted until the trip has been approved by the Area Superintendent and/or the Superintendent. In such cases, a written request, on an approved form, signed by both the sponsor and the principal, must be presented to the Area Superintendent in sufficient time for consideration prior to approval or rejection.
 - d. Each campus must submit an annual calendar of the above described events to the Area Superintendent by October 1st of each school year.

C. Transportation of Students

1. The Brownsville Independent School District does not approve the transporting of students by private vehicles for school functions. The Brownsville Independent School District will not assume any responsibility for accidents or injuries which result from the transportation of students by privately owned vehicles. The district will make every effort possible to transport students as designated on the Transportation Requisition to approved school functions.
2. Submit a request for transportation (Transportation Request Form) to the appropriate Area Superintendent at least ten working days prior to the event.

3. The school district disclaims any liability for a student who is injured while being transported by private vehicle. District personnel who transport or arrange for the transport of students by private vehicles in violation of this procedure do so outside the course and scope of their employment with the school district, and may thereby subject themselves to personal liability. District personnel are advised that even a statement or release from the parent or guardians of the student in question does not constitute an authorization by the BISD to arrange or provide such travel, and may not adequately protect the employee against potential personal liability.

D. Supervision of Students

1. Every bus carrying students, other than buses on regularly scheduled runs, (field trips, UIL, cheerleaders, non-academic events) must be supervised by a minimum of at least one state certified person, such as a principal, assistant principal, or teacher. When students from two or more schools are on the same bus, a certified individual from each school must accompany the students on the bus.
2. Overnight field trips should be chaperoned as follows: Male school personnel must chaperone male students; female school personnel must chaperone female students. If there are both male and female students on the field trip, there shall be both male and female school personnel to chaperone the trip.
3. Buses must be inspected by a teacher or an administrator before students are allowed to board. The bus should be re-inspected after all students have left the bus. Any damage done to the bus should be reported to the driver, the principal, and the Administrator of Transportation.

Teachers or sponsors are encouraged to use seating charts on buses to verify liability for any damage on the bus.

E. Student Groups Leaving School during School Hours

1. Any student group leaving the school during school hours must have the sanction of the school office. Teachers will receive a list of students attending the function and should not make the students absent according to attendance requirements addressed in the grading policy.
2. Every student leaving the school grounds must have a Field Trip Permit Form and Authorization for Emergency Medical Treatment signed by either the parent or guardian for each particular field trip. All trips are considered to be round trip. Any deviation must be approved in advance in writing.
3. The principal should schedule field trips so that students will not return to the same area year after. Field trips should be planned so that a student will have many different experiences during his/her school years.
4. Students not enrolled in a school will not be allowed to go on a field trip with school students.

- F. Students are not to be left unsupervised upon the completion of a field trip or an extra-curricular event. If parents/guardians have NOT picked up the students after a 60 minute time frame, BISD security will be called upon for assistance. Under NO circumstances are faculty to transport students.

- G. Extra Class Activities: Travel and Exchange Programs: Teachers shall not organize or take part in any commercial trip or tour designed primarily for B.I.S.D. students. Trips for out-of-town contests or purposes which involve students must be approved by the Area Superintendent and/or the Superintendent.

16.4 EXTRA-CURRICULAR TRIP GUIDELINES: TRANSPORTATION DEPARTMENT

The sponsor will:

1. Be familiar with the Extra-Curricular Trip Guidelines & School Bus Safety/Student Conduct and ensure only authorized individuals are permitted to ride the bus
2. Contact the Transportation department at least 24 hours before a trip to confirm arrangements
3. Remind students not to leave valuables on the bus *and* inspect the bus after the trip for forgotten items and cleanliness
4. Ensure that the aisles on the bus are kept clear at all times and that no one but bus driver is permitted to open/close the emergency exit door
5. Notify the Transportation department if a trip is cancelled. If the bus arrives to load and we have not been notified of the cancellation the trip will be charged
6. Not expect the driver to supervise students while sponsor is involved with an activity, (this includes students that may be misbehaving)
7. Be aware that buses will not leave the campus before 9:00 a.m. and must be back at the campus by 2:00 p.m. Maximum speed for school buses is 50 mph. A limited number of buses are certified to travel 60 mph
8. Be aware that the sponsor/chaperones are responsible for the conduct of the students and should comply with the driver's request for improving student behavior and following safety procedures
9. Be aware that the bus driver is accountable for the safety of the passengers, the safe operation of the school bus and that eating on the bus is discouraged for safety and sanitary reasons
10. Be aware that the bus driver is NOT reimbursed for ANY meals if he/she does not eat with the group.
11. Complete a field trip evaluation form at the end of the field trip

The sponsor will also ensure that students:

1. Stay seated until the bus comes to a complete stop and keep head, hands, and feet inside the bus at all times
2. Are responsible for keeping their area of the bus clean and disposing of all trash appropriately
3. Understand that they are responsible for the condition of the seat they are in and the back of seat in front of them. Inform the driver of any damage to the seats immediately
4. Move quickly and safely away from the unloading area when departing the bus
5. Do not use the bus as a changing area
6. Do not use the emergency door or exits unless directed by the school bus driver
7. Do not use loud, profane, or indecent language on the bus. This also applies to any music devices.
8. Obey all instructions from the school bus driver and remember that the school bus is an extension of the classroom.

Revised Sep 2002

16.5 FOOD & NUTRITION SERVICE DEPARTMENT

A. LIABILITY FOR FOOD SALES:

1. GENERAL

To assure that we maintain the safety and well-being of our students, a process has been established for approvals of fundraisers particularly if they pertain to food sales. Our district needs to assure the community that all food prepared and sold to our students on campus is safe and healthy for our students.

Any fundraiser that involves food sales shall be reviewed and approved by the Department Administrator of Food Service.

(Note: Sale of foods and beverages is not covered by your professional liability insurance policy. This is one of the exclusions of the Professional Insurance Policy.)

2. COMPREHENSIVE SCHOOL HEALTH COMMITTEE/WELLNESS COMMITTEE:

These committees have both included in their goals this year to reduce and/or eliminate the sale of “junk food” in the schools. Educators have a responsibility to work together towards common goals. The Department Administrator for Food Service will offer recommendations particularly in the elementary and middle schools.

3. FUNDRAISING PROCEDURE FOR FOOD SALES:

Fundraising activities that require food production shall follow the guidelines noted below:

A. City of Brownsville Health Requirements:

Anyone selling any type of food must have a health permit. This includes sales at the concession stands at Sams Stadium. The Health Department will provide regulations that must be followed.

Some of the basic guidelines include:

- ✓ There should be someone on premises at all times that has completed a state and local Health Department approved a CFM – 16 hour course.
- ✓ Food Permit displayed.
- ✓ All food handlers must wear hair nets.
- ✓ All food handlers must use disposable gloves.
- ✓ All personnel must have a TB skin test.
- ✓ A lavatory for hand washing or a hand wash chlorine bath shall be accessible at all times.

See Attachment #1: Sanitation Guidelines for Items sold at schools (inside & outside cafeteria) for more detailed information. The Health Department will conduct inspections of establishment.

B. USDA Competitive Food Rule:

- ✓ See attachment #2

C. Food requests through the Food & Nutrition Service Department:

Because the Food & Nutrition Service Department cafeterias already have Health Permits, it is not necessary to obtain a permit when the food preparation is done by cafeteria personnel. (i.e., fundraising dinners -- spaghetti suppers)

When food preparation will be done outside of cafeteria, permits are required so that instructions on food handling can be given by the Health Department (i.e., fundraising BBQ plate lunches, dinners -- BBQ chicken cooked outside in BBQ pits)

When food preparation is to be requested from the Food & Nutrition Service Department, a Food & Nutrition Service Request shall be required. The request shall include to whom the bill for labor shall be sent. The bill will include a 16 percent overhead fee for TRS and Workman's Compensation insurance.

The employees will be paid by the Food & Nutrition Service Department. The Food & Nutrition Service Department will send the bill to the organization.

Note: All Food & Nutrition Service employees must be paid for food production services even if they have children in school. If Food & Nutrition Service Department employees wish to volunteer as parents, they may donate their time doing work different from the work they perform during the day.

Violation of this policy could result in BISD paying a fine to the United States Department of Labor, Wage, and Hour Board.

**SANITATION GUIDELINES FOR ITEMS SOLD AT SCHOOLS
(INSIDE & OUTSIDE CAFETERIA)**

Purpose: The rules on food services sanitation are to protect the public health and to establish uniform requirements for food service operations.

ALL FOOD SALES (INCLUDES PREWRAPPED)

All personnel preparing and/or serving must practice good hygiene, maintain clean hands, have good health (do not have colds or other contagious health problems), and maintain good sanitary practices. All personnel must have TB skin test and follow Texas State Department of Health Sanitation Regulations. School organizations shall have either temporary or annual permits displayed.

The following are guidelines for the specified food items to be sold:

PRE-PACKAGED ITEMS

- Food items must be pre-wrapped by the manufacturer to prevent contamination.
- Food items should be stored off the floor, away from the wall and ceiling.
- Food items beyond expiration date must not be sold.
- Disposable gloves/hand washing sinks not required.
- Food items that say “Hecho en Mexico” may not be sold.

COLD ITEMS/FROZEN FOOD ITEMS

- A refrigerated cart or compartment is required for the selling of these items. Temperature of refrigerated area must be less than 40 degrees F. A temperature log is to be maintained daily.
- A freezer is required in order to sell frozen foods. Temperature of freezers must be zero or below. A temperature log is to be maintained daily.
- Ice used for maintaining food cold shall not be used for human consumption.
- Equipment must be cleaned with water/detergent and sanitized with water/Clorox solution after each use. Equipment must also be sanitized before each use. If items are not pre-packed (i.e. ice cream cones) a hair restraint (cap, hairnet, scarf, etc.) and sanitary disposable gloves are required. Money handlers shall use disposable gloves or wash their hands before handling food.

HOT FOOD ITEMS (NOT PRE-PACKED)

- Persons preparing/serving food items must wear a hair restraint (cap, hairnet, scarf, etc.)
- Persons preparing/serving food items must use sanitary disposable gloves.
- Equipment for service of food should be cleaned with water/detergent and sanitized with water/Clorox solution on a daily basis.
- Hot food items must be kept hot at or above 140 degrees F. (Chili, hot dogs, nacho sauce, etc.).
- Condiments, seasonings, and dressings for self-service shall be provided in individual packages or covered containers.
- Leftover food shall not be reserved.
- A lavatory for washing hands or a hand wash chlorine bath shall be accessible at all times.
- Money handlers shall use disposable gloves or wash their hands before handling food.

COMPETITIVE FOOD RULE/FOOD SALES GUIDELINES

INSIDE OF THE CAFETERIA

As per the Texas Department of Agriculture’s “Texas Public School Nutrition Policy” No Competitive Foods (foods directly in competition with the Food and Nutrition Service) may be sold inside the cafeteria:

1. Elementary Schools – at any time during the school day
2. Middle Schools – until after the last lunch period
3. High Schools – during meal periods.

No vending machines shall be placed inside of the cafeteria.

OUTSIDE OF THE CAFETERIA

Sale of all foods and drinks to be sold outside of the cafeteria must adhere to the guidelines set forth by the Texas Department of Agriculture’s “Texas Public School Nutrition Policy”.

All Food Sales shall be approved by the Area Superintendent over their campus and profits must accrue to the school or to an approved student organization.

NUTRITION STANDARDS:

See attached chart for Nutrition Standards

Only snacks that meet the guidelines should be offered. To encourage school meal participation, entrée type items (i.e. pizza, nachos, chicken, etc.) will not be an allowable item for sale during the meal periods anywhere on campus.

HEALTHY SCHOOL ENVIRONMENT:

Adequate time for eating is recommended. Ten (10) minutes for Breakfast and twenty (20) minutes for lunch are recommended. Consideration should also be given to scheduling recess or PE before lunch when possible.

COMPLIANCE AND PENALTIES:

Compliance will be strictly enforced by the Texas Department of Agriculture. Penalties for violations include:

- Meal reimbursement is disallowed for the day violation is noted
- School is required to reimburse food service account for lost reimbursement
- Documented corrective action plan will be required.

FOOD SAFETY:

USDA Security Guidelines promote precautions be taken related to food safety and bioterrorism. For this reason, it recommended that foods prepared and brought from home should be discouraged to reduce the risk of food borne illness and/or contamination. Prepackaged foods would be a better choice for the holidays.

With approval of the campus principal and coordination with the Food and Nutrition Service the cafeteria may provide a one day a month Birthday Celebration goodie as part of the school meal for all students. Parents may opt to provide a non-food item to share with classroom on a student's birthday if they choose. (i.e. Pencil, coloring books, etc.)

Feel free to call the Food & Nutrition Service Department for further clarification as needed.

The City of Brownsville Public Health Department (542-3437) has released the following guidelines for people or organizations planning to operate temporary food or drinking stands:

1. All potentially hazardous foods (milk products, eggs, egg products, meats, poultry, fish, shellfish, etc.) must be maintained at an internal temperature of 45 F or below or shall be 140 F or above at all times.
2. Adequate equipment shall be provided to maintain potentially hazardous foods at required temperatures. (Crock pots, electric warmers, grills, stoves, BBQ pits, refrigerators, ice chest, Coleman stoves, etc.) NO STYRO FOAM OR IGLOO ICE CHESTS.
3. All potentially hazardous foods shall be protected from potential contamination including dust, insects, rodents, unclean equipment and utensils.
4. A hair restrainer shall be used by all food handlers, such as hair nets, hats, scarves, etc.
5. Minimize the handling of all foods by using proper utensils, plastic gloves, etc.
6. All equipment and utensils shall be properly washed and sanitized after they are used. Enough potable water with a sanitizing solution shall be available for hand washing. Sufficient clean water with some chlorine shall be available for rinsing any utensil or equipment when necessary.
7. Do not store or place anything on ice that will be used for human consumption. An ice scoop shall be provided for handling the ice.
8. Good personal hygiene practices shall be followed. (To include clean clothing, no unsecured jewelry, trimmed fingernails, daily bath.)
9. A waste receptacle shall be provided with a tight cover lid and shall be kept covered when not in constant use.
10. Only authorized personnel shall be permitted to handle all foods.
11. Person handling money shall not be permitted to handle any foods unless he/she washes his/her hands before handling any food.
12. Single-service articles shall not be re-used.
13. To reduce contamination, the booth shall be completely enclosed except for the front service area (rear or side exit shall be available).
14. All drinks sold along the streets shall have a cover lid.
15. All food service operations (processing, service, storage, etc.) shall be conducted inside the booth, except for the following -- BBQ pits, grills or other similar equipment do not have to be in an enclosed booth.
16. No Mexican food products unless they are approved by the food and drug administration.
17. Temporary permit shall be on display at the food or drinking stand. There is a \$25.00 permit fee per day per stand or \$50.00 for 14 consecutive days.

16.6 TEA GUIDELINES - ACCOUNTING FOR AGENCY FUNDS

PLEASE REFER TO THE TEXAS EDUCATION AGENCY FINANCIAL ACCOUNTABILITY SYSTEM RESOURCE GUIDE.

Click on the following link or

http://www.tea.state.tx.us/index4.aspx?id=1222&menu_id=645&menu_id2=789

Copy / type this URL address on your search browser:

http://www.tea.state.tx.us/index4.aspx?id=1222&menu_id=645&menu_id2=789

APPENDIX A –
LIST OF FORMS

LIST OF FORMS

Click Here: <http://www.bisd.us/Finance/Agency%20Funds.htm>

Or

Copy to your Browser: <http://www.bisd.us/Finance/Agency%20Funds.htm>

SPONSORS

Form A	Fundraising / Solicitation Application
Form A-2	Inventory Sheet for Form A
Form A-3	Tabulation of Funds Collected from Students
Form B	Check Request Form
Form B-1	Inter Fund Transfer Request
Form D	Deposit Reconciliation Form
Form G	Club Charter Form
Form I	Fundraising Merchandise Distribution Record
Form M	Inventory Recap Form
Form N	Account Ledger
Form O	Responsibilities of Faculty Sponsors of Student Groups
Form Q	Cash Receipts Log
Form S	Money Disbursed to Students

BOOKKEEPER/SECRETARY

Form E	Inside City Limits Sales Tax Report
Form E-1	Outside City Limits Sales Tax Report
Form Q-1	Receipt Detail Log
Form J	Contracted Services
Form J-1	IRS Form W-9
Form T	Returned Check Tracking Form
Form U	Gift Card Register
Form V	Transfer of Deposit to Administrator

MISCELLANEOUS

Form C	Supplemental Duty Composite
Form C-1	Certified Personnel Timesheet
Form K	Club Authorization for Donations/Transfers
Form K-1	Donations
Form P	Acknowledgement Form for Donations
Form R	Administrator's Summary of Fundraising Activities

WHEN TO USE EACH FORM

FORM A: FUNDRAISER APPLICATION FORM:

This form is intended to be used for all fundraising activities. This form must be filled out and signed/authorized by the school's principal and the school's area superintendent before the fundraiser can begin. By signing this form, the sponsor, the school's principal and the school's area superintendent acknowledge that they are familiar with the school district's policies regarding the sale of any merchandise and or food products. Please note that the organization and or club are responsible to collect the sales tax and accept and all liability related to this fundraiser. In addition, within 10 school days, the sponsor must submit an Operating Report (Form A) to the campus bookkeeper or secretary. Failure to do so may affect the approval of future fundraisers.

OPERATING REPORT FOR FORM A:

This form is intended to be used to recap the income and expenses for each fundraiser. This form must be completed and turned in to the bookkeeper/secretary within 10 school days of the completion of the fundraiser. Failure to do so may affect the future approval of fundraisers.

FORM A-2: INVENTORY SHEET:

This form is intended to be used to keep track of merchandise you (Sponsor) purchase. This form will allow you to match your sales with the amount(s) you deposited with bookkeeper/secretary.

FORM A-3: TABULATION OF FUNDS COLLECTED FROM STUDENTS:

This form is intended to be used to keep track of money/funds collected by you (Sponsor) from the students. This form will also allow you to match your sales with the amount(s) you deposited with bookkeeper/secretary.

FORM B: CHECK REQUEST FORM:

This form needs to be submitted to the bookkeeper (HS & MS)/secretary (ES) by the appropriate sponsor. The invoice and receipt must accompany this request. It is important that each area be filled out correctly and as specific/detailed as possible. It is up to the campus administrator to accept or deny the request. Those requests that are not approved by the campus administrator will be returned to the sponsor. Accounts with insufficient funds will automatically be denied. Time deadlines for submission and check pick-up are on the form.

FORM B-1: INTER FUND TRANSFER REQUEST:

This form is to be used when transferring funds within school organizations.

FORM C: SUPPLEMENTAL DUTY COMPOSITE:

Refer to the BISD Payroll Department Website: <http://www.bisd.us/Payroll/html/Documents.htm>

FORM C-1: CERTIFIED PERSONNEL TIMESHEET:

Refer to the BISD Payroll Department Website: <http://www.bisd.us/Payroll/html/Documents.htm>

FORM D: DEPOSIT RECONCILIATION:

This form must be filled out when making a deposit with the bookkeeper/secretary. Please fill this out and verify the deposit in front of the bookkeeper/secretary. No deposits will be accepted without this form being submitted and completely filled out.

FORM E: INSIDE CITY LIMITS SALES TAX REPORTS:

This form must be used by schools located inside the Brownsville city limits to report all monthly sales.

FORM E-1: OUTSIDE CITY LIMITS SALES TAX REPORTS:

This form must be used by schools located outside the Brownsville city limits to report all monthly sales.

FORM G: CHARTER:

This form must be filled out at the beginning of the school year. On this form you will need to give all the details regarding the club (officers, meeting dates, etc.). Without it your organization is not considered a club and it will have tax consequences.

FORM I: FUNDRAISING MERCHANDISE DISTRIBUTION RECORD:

This form must be used to properly track the merchandise distributed to the students. In addition, this form will assist you on tracking the money turned in by the students.

FORM J: CONTRACTED SERVICES:

This form is to be used when an individual is being paid for services rendered. It is important that you fill out every line as completely and accurate as possible.

FORM K: CLUB AUTHORIZATION DONATIONS/TRANSFERS:

This form is to be used when a club is donating or paying another club.

FORM K-1: RECEIPT OF DONATION:

This form is to be used when a donation is received. DO NOT USE this form if the club is going to be asking for donations/sponsorships. In this case, a Fund Raising Application must be submitted instead.

FORM L: AUTHORIZATION TRAVEL:

This form is to be used when the club is taking a trip and a check needs to be issued. This form needs to be submitted when you (Sponsor) submit your Professional Leave Forms for proper approval.

FORM M: INVENTORY RECAP:

This form must be used to see if your club has made a profit or loss on the fundraiser merchandise you purchased and distributed to the students.

FORM N: ACCOUNT LEDGER:

This form is to be used to keep track of your club account's balances. It is important to fill this form out completely. This form will be used to verify your balances with the bookkeeper's records. This form must be kept up-to-date and maintained in your club files. When submitted your check request, use the available balance from this Account Ledger.

FORM O: RESPONSIBILITIES OF FACULTY SPNSORS OF STUDENT GROUPS:

This form must be completely filled out and signed by the Sponsor. This form must be submitted after the Fund Raising Session/Training is taken.

FORM O-1: RESPONSIBILITIES OF BOOKKEEPERS/ELEMENTARY SECRETARIES:

This form must be completely filled out and signed by the Bookkeeper/Secretary.

FORM P: ACKNOWLEDGEMENT FORM FOR DONATIONS:

This form must be filed out and received by the donor in order for the donor to be able to claim a tax deduction on their income tax return.

FORM Q: CASH RECEIPTS LOG:

This form is to be used when cash is collected over a length of time. This form can be used as a backup for your deposit (Form D).

FORM Q-1: RECEIPTS DETAIL LOG

This form is to be used to log in all receipts made during a month and needs to be sent along with form E or E-1.

FORM R: ADMINISTRATORS SUMMARY OF FUND RAISING ACTIVITIES:

This form is to be filled out by the campus administrator to acknowledge each fund raising activity.

FORM S: TRANSMITTAL LIST:

This form is to be filled out by the sponsor to track all money disbursed to the students.

FORM T: RETURNED CHECK TRACKING FORM:

This form is to be filled out by the Bookkeeper/Secretary to monitor and document attempts to collect debts associated with the fundraising activities.

FORM U: GIFT CARD REGISTER:

This form is to be filled out by the Bookkeeper/Secretary to monitor and document Gift Cards donations and expenditures.

FORM V: TRANSFER OF DEPOSIT TO ADMINISTRATOR:

This form is to be filled out by the Bookkeeper/Secretary to monitor and document deposits given to the campus administrator(s).