

**Allowable Expenditures (This is a guideline and not all inclusive of allowable expenditures.)**

- 1) Emblems of membership for students who are members of an organization;
- 2) Awards such as merit certificates, trophies, plaques, or other means of recognition for behavior, athletic, or academic achievement for students;
- 3) Student incentives for scholarship, athletics, specialized area performance, school spirit, involvement, academics, and other achievements;
- 4) Equipment, supplies, and materials used by a student organization;
- 5) Expenditures for activities approved on the Fundraiser Approval (Form F-SA-2A);
- 6) Entry fees and other expenses associated with competitions and meetings for student groups;
- 7) Travel expenses and meals consumed by the student members and their adult sponsors during an official school trip;
- 8) Membership in related organizations for student groups;
- 9) Charitable contributions and donations made with funds collected specifically for that purpose;
- 10) Parent/student functions such as open house, back to school bash, parent night, or orientation;
- 11) Other allowable expenditures approved by members of the student organization or by the principal and SBDM council for accounts without student involvement; and
- 12) Expenses for trainings which are required for sponsors/coaches of a student group.

**Disallowed Expenditures (This is a guideline and not all inclusive of disallowed expenditures.)**

- 1) Cash awards, gift cards, or prepaid credit cards;
- 2) Personal purchases for staff members even with a reimbursement agreement;
- 3) Renovation or maintenance of school facilities or buildings;
- 4) Attendance incentives for the compulsory instructional day, unless the incentives are considered instructional, (i.e., instructional field trips, books, magazines, or other instructional materials); attendance incentives such as tee shirts, parties, or non-instructional field trips shall be funded by non-tax, non-board controlled dollars such as donations from local businesses, external support/booster organizations such as the PTA or PTO.
- 5) Gifts, services, or donations to district employees or external support/booster organizations, unless using staff generated funds, such as proceeds from snack machines in staff areas (not used by students at any time of the day) or money donated by staff for this purpose;
- 6) Loans to employees, parents, students, or sponsors or organizations for any reason;

- 7) Any purchase that benefits the adult sponsors or district personnel and not the student organization;
- 8) Payment of an individual's organization dues or fees that do not provide a direct benefit to the student, or group of students;
- 9) Extra compensation or bonuses to district employees whether in the form of cash or gifts;
- 10) Alcoholic beverages, tobacco products, controlled substances, firearms, and weapons;
- 11) Furniture for administrative offices;
- 12) Structural additions or improvements to the buildings or grounds;
- 13) Books, magazines, and memberships not benefiting the students;
- 14) Expenditures related to professional development or staff development;
- 15) Any expenditure prohibited by federal or state law or regulations.