

Brownsville Independent School District



Manuals

Employee and Student Travel Procedures Manual

Departmental Procedures Manual for Accounts Payable

Student Activity & Motivational Funds Manual

**EMPLOYEE AND STUDENT
TRAVEL PROCEDURES MANUAL**

Revised 7/2023

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INTRODUCTION

The purpose of this manual is to establish in-district and out-of-district travel procedures for all employees and students. ***An approved*** web travel employee/student leave request and purchase order(s) must be in place ***before*** any travel takes place. Administrative Staff, Principals, Directors, Assistant Superintendent's/Deputy Superintendent and Chief Officers 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 employee/student leave requests must have the appropriate authorizations 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 for 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) using the ***employee's primary account*** in the Payroll Department. ***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 Directors are responsible for ensuring all employees are in compliance with the following procedures.

Preparation of Web Travel Leave Request

A web travel leave request must be submitted to the appropriate Assistant/ Deputy Superintendent/Chief Officer and Chief Financial Officer for his/her approval 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 web travel request **before** the travel takes place. Attach the approved web travel request and conference/meeting documentation/agenda to the purchase requisition. For employee travel issue purchase request to vendor name "Employee Travel" #V018090 and for student travel issue purchase request to vendor name "Student Travel" #V018091.

Cancellations

Employees cancelling travel arrangements at their personal request will be held responsible for all expenses incurred by the District. Employee must issue payment to the District as soon as possible but no later than 30 days after cancellation.

Travel Reimbursements

Employees attending meetings, 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 the federal mileage rate. All out-of-district reimbursement travel must be in compliance with the travel expense reimbursement timetable (See page 9 of this manual). Employee not following guidelines will forfeit reimbursement. Employees cannot materially deviate from the normal travel route.

****Please note**, in-district travel reimbursements that are less than \$25 will be held over for an additional month until 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 mileage log (See Finance Department web site). The mileage log includes the date, origination, destination and reason of trips. The approval path for the web mileage log is the Originator, Secretary, Principal/Director, funding source, Deputy/Assistant Superintendent/Chief Office, (where applicable).

Out-of-District mileage reimbursement

All out-of-district mileage reimbursement travel requires **prior approval** by the Principal, Director, Assistant Superintendent's/Deputy Superintendent and Chief Officers (where applicable) through a web travel leave request **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. Employee is responsible to sign and turn-in the Travel Expense Reimbursement Worksheet.

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, Galveston, 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 Houston, Galveston, Austin or San Antonio therefore, only dinner will be reimbursed for the first day of travel.*

- **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 or less district employees use standard car.
 - Five to six district employees use minivan.

- Designated driver must be cleared through the Human Resources Department prior to web travel leave request 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 by the employee/traveler when trips are canceled based on personal decisions.

Meal Reimbursements: The employee will be reimbursed meals at the Per Diem Rates listed on the GSA’s website. Use the table for Meals & Incidentals to find the rate that applies to your travel destination. Reimbursements will be for Breakfast, Lunch and Dinner, Incidentals are not included. Reimbursements for the First & Last day of travel will equal 75% of the daily Per Diem Rate. The GSA Standard Rate will apply to all locations not listed on the GSA’s website.

IMPORTANT—Meals will not be reimbursed if meals are provided by the conference and/or Hotel.

Meals – Federal Funds Only (Overnight travel)

Requirements for meal reimbursement using Federal Funds only are as follows:

- 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.
- 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.

Meals Per Diem – Local Funds (Only 199 & 165) (Overnight travel)

Requirements for meal reimbursement using Local Funds are as follows:

- A purchase order is required for all meal reimbursements ***prior*** to travel.
- **Meal receipts will not be required.**

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.**

Meal receipts will be required and cannot exceed \$36.00 daily (regardless of funding source). Approved web travel leave request is required. Approved purchase order is also required.

Overnight Travel

All meal reimbursement requests require prior approval by the Principal/Director, Assistant/Deputy Superintendent/Chief Officer and Chief Financial Officer through the web travel leave request and must be in compliance with the following guidelines:

Employee is required to prepare and submit a Travel Expense Reimbursement Worksheet for all reimbursements. The Travel Expense Reimbursement Worksheet must be signed by the employee and original detailed meal receipts submitted (when using Federal Funds).

See GSA website for rates (<http://window.state.tx.us>):

Primary Destination	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
See table				N/A

First & Last Day – see GSA website for rates (<http://window.state.tx.us>):

Primary Destination Rate @ 75%	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
See table				N/A

Lodging

All lodging requests require prior approval by the Principal/Director, Assistant/Deputy Superintendent/Chief Officer and Chief Financial Officer through the web travel leave request 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.** Employee must reimburse the District before the trip takes place. Exception will be made to the conference hotel. Federal funds cannot exceed the GSA rate.

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 after returning 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 travel employee leave request.

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 is base in the allowable rates (by State) following the Federal Rate Schedule through the GSA website (<http://window.state.tx.us>).

Meal reimbursement for out-of-state travel will follow the same guidelines as page 7 & 8 of this manual.

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 travel 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 form (see attachment D) 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 travel employee leave request.
- 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) for breakfast and ten dollars (\$10.00) for lunch and dinner. 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

Meals per diem with overnight stay will follow the GSA rate (<http://window.state.tx.us>). GSA Standard Rate will apply to all locations not listed on the GSA's website.

Meals per diem will be prorated as follows:

Meal	Times Eligible for Reimbursement
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.

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 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 owned 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 purchase order 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 web travel student leave request.

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. 1 round trip luggage check in fee (over size/over weight limit fees will not be covered by the district)

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.

**PRIOR APPROVAL
REQUIRED**

An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out District business only with the prior approval of the employee's supervisor and in accordance with administrative regulations.

**DOCUMENTATION
REQUIRED**

For any allowable expense incurred, the employee shall submit a statement, with receipts to the extent feasible, documenting actual expenses.

Brownsville ISD
031901

TRANSPORTATION MANAGEMENT
DISTRICT VEHICLES

CNB
(LOCAL)

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

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.

[See GKD regarding nonschool use of school facilities]

**Extracurricular
Activities and Field
Trips**

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.

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.

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.

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.

The District shall not approve the use of private vehicles for group activities.

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 lessor, as the District does not carry such coverage.

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LDU 2021.01
CNB(LOCAL)-X

ADOPTED:

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Brownsville ISD
031901

TRANSPORTATION MANAGEMENT
DISTRICT VEHICLES

CNB
(LOCAL)

offered by the lessor, as the District does not carry such coverage.

DATE ISSUED: 3/3/2021
LDU 2021.01
CNB(LOCAL)-X

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Brownsville Independent School District
Travel Reimbursement Form
 PO # _____

PLEASE USE FORMS IN THE "RECEIPTS" TAB AT THE BOTTOM TO TURN IN RECEIPTS.

Name: _____ Conference Title: _____
 Location #: _____ Destination: _____
 Employee ID: _____ Departure Date: _____ Departure Time: _____ AM PM
 Return Date: _____ Return Time: _____ AM PM

Meals are allowed if you:	<u>Breakfast</u>	<u>Lunch</u>	<u>Dinner</u>
Leave BISD before:	6:00 AM	11:00 AM	4:00 PM
Arrive at BISD after:	9:00 AM	2:00 PM	6:00 PM

Meal Reimbursement (Receipts Required)					
Daily Max. Per Diem	\$0	-\$5 *	\$0.00	\$0.00	\$0.00
75% Per Diem Rate	-\$3.75		\$0.00	\$0.00	\$0.00
1st & Last Day:					
	Date:	*Breakfast	*Lunch	*Dinner	Total
	_____	_____	_____	_____	\$0.00
* The \$5 that are provided in the meal rates for incidental expenses are deducted from the Daily Max Per Diem Rate.	_____	_____	_____	_____	\$0.00
	_____	_____	_____	_____	\$0.00
	_____	_____	_____	_____	\$0.00
	_____	_____	_____	_____	\$0.00
	_____	_____	_____	_____	\$0.00
	_____	_____	_____	_____	\$0.00
				Meal Reimbursement:	\$0.00

Mileage Reimbursement		
(If professional leave is NOT submitted through our electronic Webtravel system, a Mapquest Printout is Required)		
A COPY OF THE CAR INSURANCE CARD SHOULD BE ATTACHED TO THE PO - NOT TO THIS FORM		
# of Miles Traveled	Reimbursement Rate	Total
_____	x .655	\$0.00

Other Travel Related Reimbursements (Receipts Required)	
Luggage Check-In (limit one)	_____
Car Rental Gasoline (if applicable)	_____
Shuttle / Taxi / Self Parking Fees	_____
Other	_____
Other	_____
Total Employee Reimbursement	\$0.00

I acknowledge that I have incurred the travel expenses indicated above.

Signature of Traveler: _____ Date: _____

**Refer to the approved travel request for maximum meal amounts which are not fixed but only a suggested guide per meal. The maximum rate for the 1st and last day meal reimbursements are 75% of the GSA meal amount.*

TRAVEL DOCUMENTATION MUST BE SUBMITTED WITHIN 15 WORKING DAYS AFTER RETURNING TO BISD.
EMPLOYEE NOT FOLLOWING GUIDELINES WILL FORFEIT REIMBURSEMENT.

**Departmental Procedures Manual
for Accounts Payable**

Revised 8/2021

ACCOUNTS PAYABLE PROCEDURES

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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. If vendor is an independent contractor, the district will need to cross-reference with Teachers Retirement of Texas (TRS). *see TRS rule below
5. The new vendor will be added to the vendor database and the requestor will be notified by e-mail of the new vendor ID number.

Requests to change the Bank Information for ACH Payments

1. Accounting clerk will verify all request(s) submitted by e-mail to ensure that it is legitimate.
2. Accounting clerk receiving the request(s) will notify the Lead Accounting clerk and the Coordinator promptly.
3. Lead Accounting clerk will contact vendor by telephone and speak to the Company's Management or Business Department to verify the requested information.
4. Vendor must submit a new ACH Authorization form provided by our department.
5. Lead Accounting clerk will attach all correspondence and notes to the vendor record for future reference.

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.

* TRS rule:

Under current law and TRS rules, employees retiring after January 1, 2011, are allowed to return to work without jeopardizing their retirement checks as long as they sit out from employment with a TRS-covered entity during the first 12 months after retirement.

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

The District's credit card issued by Elan Financial Services 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.

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 & Lowe's 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.
 - **Lowe's** - 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 & Lowe's credit cards 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
2024-2025**

Revised 2024
Version 12.0

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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) 698-2884.

The procedures outlined herein comply with statutory requirements and constitute policy as established by the Board of Trustees of the Brownsville Independent School District.

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 & Motivational 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. Fundraising 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. Club Accounts are the only Activity & Motivational Fund account in which club officers can vote to authorize expenses not specified in their *Fundraising/Solicitation Application(s)*, or for other items needed for the club to fulfill their duties and obligations. Club Accounts must document their meeting minutes and provide them to the bookkeeper.

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.

Activity Fund accounts should be reviewed annually. Accounts with dormant balances (no activity), including the class accounts (eighth graders, seniors), must be closed accordingly once all liabilities have been liquidated. If an organization’s account has been inactive longer than one school year, the account must be closed with any remaining funds to be transferred and split as follows:

Student Motivation – 90%

Faculty Motivation – 10%

1.3 RESPONSIBILITY FOR ACTIVITY FUNDS

All campus personnel including principals, bookkeepers, secretaries, and 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/elementary secretary is responsible for the following:

1. Maintaining the accounting records as required in the policies and procedures of this manual
2. Completing monthly bank statements and activity reports
3. Issuing checks when properly authorized by the principal
4. Receiving money from sponsors and making receipts
5. Depositing into the school's bank account
6. Any monies received after pick up need to be stored in a safe, locked vault, or cabinet
7. Provide a report of all campus activity account balances to the campus principal on a weekly basis
8. Provide a report for each student club/organization with account balances to each sponsor on a monthly basis

Bookkeepers and elementary secretaries will sign the form titled *Responsibilities of Bookkeepers/Secretaries (Form O-1)* at the beginning of the school year. This form will be filed at each campus for each school year. Bookkeepers are assigned to high schools and middle schools. Bookkeepers shall be reassigned among middle school and high school campuses on a 2-3-year rotation due to internal controls. Upon any vacancies, bookkeepers will be moved accordingly.

The faculty sponsor is responsible for the following:

1. Safeguarding and accounting for all Activity Funds entrusted to him/her
2. Maintain a positive balance in his/her account and detailed financial records
3. Completing a *Fundraiser/Solicitation Form* before beginning any fundraising Activities
4. Receiving money from students and providing receipts and/or supporting documentation
5. Completing an *Operating Report for Form A (Form A-1)* and to account for all fundraisers within ten days of completing the fundraiser
6. Informing the bookkeeper/secretary of any future travel or transportation expenditures

Sponsors who handle and/or collect money will sign the form titled *Responsibilities of Sponsors of Student Groups (Form O)* before undertaking any sponsorship of a student club or organization or collection of funds. The form will be filed at each campus for each school year. Sponsors must be full-time professional/certified employees.

Classified employees assigned to collect/handle activity fund received from parents/students will be required to sign the form titled *Responsibilities of Clerks Assigned to Handle/Collect Activity Funds (Form O-2)*. This form will be filed at each campus for each school year.

Classified employees assigned to collect/handle activity funds from parents/students will be responsible for the following:

1. Safeguarding for all Activity Funds entrusted to him/her
2. Provide a receipt of any money received to the individual submitting the money
3. Provide the campus bookkeeper/elementary secretary either with copies of receipts (yellow copy) or the *Fundraising Merchandise Distribution Log (Form I)* for any funds received

All Student Activity & Motivational Fund forms must be completely filled out in an accurate manner. Signatures must be included on all forms.

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 Accounting Manual* and provide training(s) and/or conduct an in-service on issues relating to Student Activity/Motivational Funds upon request. The Finance Department will train, support, and direct campus employees in the preparation of monthly reconciliations of student activities accounts.

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. All activity fund documents, including the reconciliation of the June bank statement, must be submitted annually to the Internal Audit Department two weeks after the bookkeeper/secretary's return to contract date or by the end of August. An audit of the Student Activity/Motivational Funds will be conducted when a change of principal/bookkeeper/elementary 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, and bookkeepers/elementary secretaries are required to keep all records current and in good order. Records need to be retained for a period of five years and available for audit any time.

SECTION 2 – BASIC RECORDS

2.1 ACTIVITY FUND CASH RECEIPTS

Activity 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 CHECK REQUEST FORM

The *Check Request 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. Checks must be issued and distributed in numerical sequence and by chronological date. 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 DEPOSIT DETAIL

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

2.7 CHECK DETAIL

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

2.8 JOURNAL ENTRIES

This report serves as a schedule of all journal entries that are written for each particular month. It should also be used to transfer funds between various sub-accounts within the Student Activity & Motivational Funds. All supporting back up documentation regarding transfers, change back from purchases, price differentiation, and returned or uncollected checks must be attached to the journal entry.

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.*

All Student Activity & Motivational Fund documents should be retained in a binder, with the use of dividers to separate monthly activity, in order to keep uniformity with all campuses and for organizational purposes.

**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 cash and funds received on campus as part of a fundraiser must be deposited into this account. All disbursements will be made by a check drawn on this account. Vendors cannot be paid in cash, only through Activity Fund check.
- 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/elementary secretary stating the change of new/deleted signers by email.
 - 2. The Finance Department will email the bookkeeper/elementary secretary the bank letter when it has been signed by the Director of Finance/Budget/Payroll. After receiving, all account signers will need to go to their designated bank in order to present the letter. Additional documentation may be requested by the bank.
- E. It is prohibited to release account and routing numbers of a Student Activity & Motivational Fund bank account to outside entities for electronic transactions due to security concerns of compromising the account. Payments must be made by physical check and cannot be processed electronically.
- F. Investment with financial institutions is not allowed for Student Activity & Motivational Funds.
- G. Bank accounts with excessive service fees should be avoided, if at all possible. Campus administration may contact their respective bank in order to negotiate a lower fees agreement. If an agreement cannot be reached, campus administration may consider changing the banking institution.

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 should 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. Blank checks cannot be submitted for payment. All checks must be electronically entered into QuickBooks to print directly on the check stock. Checks must not be handwritten in. All blanks must be completely filled in on a check before it is released by the campus principal or bookkeeper/secretary. During electronic/digital processing, if there is a differentiation in price from the amount listed on the check versus the receipt, then the bookkeeper/elementary secretary will prepare a journal entry to record the difference. Receipts must be submitted as backup documentation as per standard procedure.

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/elementary 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. void after 90 days) imprinted. Checks beyond the 90-day stale date should not be voided but re-issued. The bookkeeper/secretary must attempt to contact the payee in order to inform them that the check has not cleared the bank and that the check will be re-issued due to the stale date. The bookkeeper/secretary will need to retain any documentation regarding contacting the payee. If the payee still has not deposited the check, despite numerous attempts at contact, the bookkeeper/secretary will need to submit the check and supporting documentation to the BISD Finance Department.
- D. Make necessary adjusting entries when applicable, i.e.: stale dated checks, returned checks, interest, transfers.
- E. The bank statement and trial balance 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, balance sheet, 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 5 (five) BISD working days for secondary schools and within a week for elementary schools.
 - 1. Original (white) – person submitting the money, along with a copy of deposit reconciliation
 - 2. Posting copy (yellow) – attach to *Deposit Reconciliation*
 - 3. Permanent copy (pink) – retain in the receipt book
 - 4. Cash Receipts must be immediately issued in numerical sequence as soon as funds are received
- 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/elementary secretary issuing the 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. Receipts must be issued in numerical sequence and dated before funds are deposited to the bank.
- F. 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.
- G. 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 BOOKKEEPER/SECRETARY

- A. The bookkeeper/elementary 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 *Administrative Receipt Log* must be kept of all cash/check receipts issued to teachers, sponsors, and other individuals approved by the principal to collect funds.
- C. Money should be collected by an authorized individual other than the bookkeeper/elementary secretary (i.e. teachers, librarian, clerks, etc.) but only as approved by the principal for such items as books, student testing and other fees, fundraising activities, etc. In such instances, the individual collecting the funds must show accountability as follows:
 - 1. *Fundraising Merchandise Distribution Log (Form I)* must be completed with all information provided in lieu of issuing receipts to students.
 - 2. The authorized individual must issue cash receipts to payers for funds collected. The permanent copy should be kept in the original receipt book. *Form I* is not necessary to complete if receipts are being issued.
 - 3. Sponsors/collectors shall submit funds to the bookkeeper/elementary secretary DAILY or whenever the aggregate amount of such collections exceeds \$50.00. 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 *Fundraising Merchandise Distribution Log (Form I)*, or yellow copy of the sponsor/collector's cash receipts, must be submitted along with the funds collected to the bookkeeper/elementary secretary. The bookkeeper/elementary secretary will count the funds in the presence of the depositor and prepare an *Activity Fund Cash Receipt* once the deposit total is verified.
5. The bookkeeper/secretary should keep the original *Fundraising Merchandise Distribution Log (Form I)* or yellow copy of cash sub-receipt on file for five years for audit purposes, if applicable.
6. Individual sponsors/collectors should keep copies of the *Fundraising Merchandise Distribution Log (Form I)* or pink copy of cash sub-receipts collected for five years for audit purposes.
7. Bookkeepers should not receive payment directly from students. To ensure that internal controls are being met, the campus principal should assign a clerk to receive payments from students. The clerk will then count the funds and prepare a *Deposit Reconciliation Form* before submitting the deposit to the bookkeeper along with a list of the students who submitted payment.

4.3 RECEIPT OF FUNDS BY PERSONS OTHER THAN THE BOOKKEEPER/SECRETARY DURING SUMMERS AND HOLIDAYS

Money may be collected by an authorized individual other than the bookkeeper/elementary secretary (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:

- A. *Fundraising Merchandise Distribution Log (Form I)* must be completed with all information provided in lieu of issuing receipts to students.
- B. The authorized individual must issue cash receipts to payers for all funds collected. The permanent copy be kept in the original receipt book. *Form I* is not necessary to complete if receipts are being issued. Collections shall be deposited to the bank daily or immediately after the fundraiser is done.
- C. A bank deposit slip shall be prepared and must 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)
- D. The original completed *Fundraising Merchandise Distribution Log (Form I)*, or yellow copy of the sponsor/collector's cash receipts, must be turned in to the bookkeeper/secretary immediately after their return to work, along with the bank deposit receipt.
- E. The bookkeeper/elementary secretary should keep the original *Fundraising Merchandise Distribution Log (Form I)* or yellow copy of cash sub-receipts collected on file for five years for audit purposes, if applicable.
- D. Individual sponsors/collectors should keep copies of the *Fundraising Merchandise Distribution Log (Form I)* or pink copy cash sub-receipts collected for five 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 5 (five) BISD working days for secondary schools and within a week for elementary schools.
- B. All campuses are subject to armored car pick up schedule. Regular armored courier service from the school to the bank assures cash security. All monies received and receipted prior to the cut-off time must be provided to the armored service carrier.
- C. Monies collected after the armored service pick up must be stored in a secure place in the campus (the school safe, locked vault, or locked cabinet). If large sums are collected after armored service pickup for that week, campus administration may decide to take the deposit to the bank, if administration does not want to keep the funds at the campus. In those particular situations, *Form V – Transfer of Deposit to Administrator* must be completed, signed, and kept on file in the Motivational Fund-Deposit binder.
- D. To prepare for armored car pickup service, the bookkeeper/elementary secretary must prepare and completely fill out the *Rochester Pickup Log*. Each scheduled pickup date will need to be entered into the monthly *Armored Car Log* and armored car staff must sign off on each designated pickup date. Copies of monthly *Armored Car Logs* are due to the Student Activity & Motivational Funds Accountant with the Finance Department by the 5th of each following month. The campus must retain the original copy of the *Armored Car Log* and file it with each month's deposit records for audit purposes.
- E. All checks held for deposit shall be endorsed at the time they are receipted or accepted.
- F. All cash receipts supporting cash deposits shall be deposited in numerical sequence.
- G. Re-deposits (returned checks) must be deposited separate from other funds collected.
- H. All funds on hand at the end of the school year, including petty cash, should be deposited prior to the closing of the books for the year.
- I. Bookkeepers/elementary secretaries must verify funds received with the *Deposit Reconciliation Form* in the presence of the sponsor. Both individuals must sign the *Deposit Reconciliation* and the receipt number must be recorded on the form.
- J. *Deposit Reconciliation Forms (Form D)* for Student Motivational fundraisers must be signed by the principal since the principal is the sponsor of Student Motivation.

5.2 PROCEDURES FOR PREPARATION OF BANK DEPOSITS

- A. A bank deposit slip shall be prepared and must 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. Please keep a copy for your records.
- C. The sum of the amounts of the supporting cash receipt and *Deposit Reconciliation (Form D)* 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.

5.4 GRANTS

Student organizations may receive grants from various means. The following procedures will need to be adhered when depositing grant checks:

- A. For grants awarded to a specific club/organization that requires no reporting, the check will be submitted to the bookkeeper/elementary secretary for deposit in order to be posted to the corresponding motivational account.
- B. For grants awarded to the campus that require financial reporting, the check will need to be submitted to the Finance Department for deposit into a budget account in order to ensure proper spending documentation for financial reporting.
- C. If a grant is for multiple purposes, create a different account for each amount specified; do not deposit several grants in one motivational account.
- D. Please ensure that grant monies are being utilized within the period established. If monies are not exhausted within the timeframe, grant monies might have to be reimbursed to the grantor depending on the grant requirements.
- E. Disbursements must be in compliance with the grant requirements. All records regarding grant award letter/procedures, deposits, disbursements, etc. must be kept on file for audit purposes.

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 by the bookkeeper/elementary secretary and kept abreast of the collection process. A check may be returned for improper signature, insufficient funds, or account closure. When a check is returned by the bank, the following procedures shall be followed:

- A. Prepare a *Journal Entry* crediting Cash in Bank and debiting the account where the check was originally deposited. The *Returned Check Tracking Form (Form T)* can be used for tracking purposes.
- B. The bookkeeper/elementary 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.
- 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 RE-DEPOSITS

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:

- A. A cash receipt should not be issued, as this would duplicate the original receipt.
- B. Prepare a separate deposit disclosing:
 1. Date and amount of redeposit
 2. Name of the maker of the returned check

All checks must include the driver's license number
- C. If a person redeems a returned check with cash, give him/her the returned check as his receipt. Keep a photocopy for your records.
- D. Use the deposit slip to record the transaction, prepare a *Journal Entry* 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 for 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 that the check has been re-deposited but returned by the bank once again. Unless payment is received within ten days, copies of the letter, along with copies of bookkeeper/elementary secretary's notes, should be forwarded to the Internal Auditors' Office for issuance of final notice. Please note that only checks of \$25.00 or more should be forwarded to the Internal Audit Department.
- 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/elementary 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. Electronic payments made from the Student Activity & Motivational Fund account are not allowed.
- B. Income received from a specific group (student or 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. A *Check Request Form (Form B)* must be submitted from the sponsor to the bookkeeper/elementary secretary before a check may be generated from the respective Activity/Motivational Fund account. Sponsor and principal signatures must be included on the *Check Request Forms*.
- D. The principal shall not approve any expenditure of funds 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. The account balance must be listed on the *Check Request*. If the account balance listed has a negative balance, then the *Check Request Form* must not be approved and the check must not be issued.
- E. In extremely limited cases (i.e. the startup of a new student organization/club with no funds yet available for fundraiser expenditures), Student Motivation may provide the student group with a temporary loan for any necessary disbursements required, however, the loan must be mentioned in the *Check Request Form*, and the loan must be repaid back to Student Motivation immediately after the completion of fundraiser.
- F. Reimbursements must only be done on an emergency basis or when a check cannot be generated due to unexpected circumstances or if a vendor/company will not accept a school check. Keep reimbursements on a limited basis. Reimbursements are not allowable for contracted services. Any expenditures for contracted services or other individuals must be issued directly from the Activity/Motivational Fund.
- G. All negative accounts must be cleared before the last class day of the school year.
- H. 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 *Inter Fund Transfer Request (Form B-1)* shall be the authority for the issuance of a 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 the club sponsor 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 and check date (when approved)
- C. The *Check Request (Form B)* shall be attached to the supporting documentation and kept on file for audit purposes. Proper supporting documentation shall include:
 - 1. Vendor's original invoices. Periodic statements are not adequate supporting documentation.
 - 2. Itemized 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. In order for gratuity to be reimbursed, it must be pre-printed on the itemized receipt. Gratuity that is handwritten will not be reimbursed.
7. The school's address must be displayed in the vendor's original invoice. Online purchases made by an employee's personal credit card must be delivered to the campus.
8. 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 Form(s)* 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. On the *Check Request*, indicate the receipt number and amount of money returned if not all of the advance is spent, along with 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 Fund account. Thus, no check shall be drawn on any account with a negative balance.
- B. The *Check Request Form (Form B)* must be completely filled out, including the check number and date. The *Check Request* must be signed by the principal before the bookkeeper/elementary secretary can issue a check. The check stub must be attached to the front of the *Check Request Form*.
- C. All payments shall be made by pre-numbered Activity Fund checks. Checks issued to sponsors must be entered and distributed in numerical sequence and by chronological date. Only electronic checks are to be used. Handwritten checks are not allowed.
- D. All Activity Fund checks require two original signatures from the authorized individuals listed on the bank signature card(s). Bookkeepers/secretaries are not allowed to sign checks.
- E. Payments must always be made to a specific person, company, or organization. Checks shall NEVER be made payable to "cash."
- F. Under no circumstances shall checks be pre-signed or a stamp used.
- G. All checks must be computerized.
- H. "VOID" checks should be stapled to the appropriate check stub after the signature area has been cut off and destroyed. Voided checks must be entered into QuickBooks for accountability.
- I. All blanks must be filled in on a check before it is released by the campus principal or bookkeeper/elementary secretary.
- J. 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.

1. 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 the BISD Finance Department.

2. 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 Agency Funds at the BISD Finance Department. A copy of the reimbursement check from the club must be attached to the *Supplemental 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, employee ID 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 documentation 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 employed/not employed by the district may be made directly from the Activity Fund using the *Contracted Services Form (Form J)*. A *Contracted Services Form (Form J)* must be submitted each time a vendor is providing a service. VENDORS MUST COMPLY WITH SENATE BILL 9 (SB9) AND HAVE AN APPROVED VISITATION LETTER BY THE PURCHASING DEPARTMENT (for fundraising, photographers/DJs, presenters, etc.).

B. For all contracted services provided, a *W-9* is required to be filled out annually for all vendors. An updated *W-9* will need to be submitted if there are any changes with the vendor's information.

C. The *Contracted Services Form (Form J)* and *W-9* (if applicable) must be filled out by the vendor before receiving payment.

D. Services that may be paid from the Activity Funds are: DJs, bands for student events, and services for other non-UIL events.

- E. As per the Purchasing Department’s memorandum regarding Recreational Equipment, rental of water slides, pools, and/or other water equipment will not be allowed as incentives for campus celebrations. The use of other equipment such as bouncers, slides, trains, carnival rides, etc. is highly discouraged due to the high risk of injury related to such equipment. If the campus is going to reward the students with these types of activities, the following guidelines must be adhered to:
 - 1. Vendors providing the equipment to campuses need to be cleared through the Purchasing Department, regardless of the funding source. Vendors will need to provide a copy of their insurance certificate showing a minimum of \$1,000,000 liability coverage.
 - 2. Only vendors that have been cleared through by our Purchasing Department are eligible to provide these services.
 - 3. Campus budgeted funds may not be used to pay for these activities.
 - 4. When using motivational funds, please ensure that a copy of the insurance certificate is included in the supporting documentation.
 - 5. Vendors that are providing the services for free still need to be cleared through the Purchasing Department and must have liability insurance coverage.
 - 6. Adequate adult supervision must be utilized when hosting these activities.
- F. The social security number, or employee ID number, and the address of the individual should be recorded on the *Contracted Services Form* at all times and submitted along with the *Check Request Form*. If the individual does not provide a social security number or federal tax ID number along with proper ID, Activity Funds cannot be used for payment.
- G. At the end of each calendar year, bookkeepers/elementary secretaries will prepare a listing of all individuals providing services during the calendar year (January – December). The listing should include the name, address, social security number or federal identification number, and amount paid.
- H. This listing should be sent to Finance Department’s Accountant for Agency Funds for issuance of an IRS Form 1099-MISC as required by the Internal Revenue Code no later than January 15th of each year.
- I. 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 Fund account.

7.8 SCHOLARSHIPS

Any clubs fundraising for scholarships must follow the fundraising procedures specified in Section 13.2. A scholarship committee must be established in order to review the scholarship applications. The committee must rank the applications in order to determine which students will be awarded the scholarship. Scholarship disbursements will require a copy of the student's university or college acceptance letter. A list of the awarded students along with the award amounts will need to be attached to the *Check Request Form (Form B)*. The total monetary amount of scholarships to be disbursed, in addition to the total number of scholarships awarded, must also be provided. All scholarships awarded must have the same monetary amount for each student.

SECTION 8 – PETTY CASH

8.1 GENERAL POLICIES

- A. A petty cash account may be established at the discretion of the principal for athletic admission tickets and/or concessions. Petty cash can only be used for change and cannot be used for cashing checks or to make purchases.
- B. Each petty cash account cannot exceed the following:

Secondary Schools	\$ 50.00
Elementary Schools	\$ 25.00

- 1. It is the principal's responsibility to ensure the maximum protection of these funds.
- 2. If there are two or more events occurring at the same time at a secondary campus, which are requiring the use of a separate ticket box, a maximum of \$100.00 may be used for petty cash box. An account must be established for each box used.

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 one of the account signer's name. The administrator shall then endorse the check and cash it at the bank.
- B. 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.

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 technology items (laptops, Chrome Books, tablets, iPads, monitors, projectors, TVs, printers, scanners, gaming consoles, smart devices) must be purchased with budgeted funds. According to the District's Fixed Assets policy, all items over \$500.00 must also be purchased with budgeted funds in order for the item to be tagged and accounted for in the campus inventory listing. Transfers from a campus motivational/activity fund to a budget account are allowable. For more information, please contact the Student Activity & Motivational Fund Accountant.

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 assistant superintendent for approval (*Form K-1 - Receipt of Donation/Sponsorship*).
- 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. Donations cannot be deposited into the organization's account until proper approval has been obtained for donated fixed assets and/or cash as outlined below:

The funds must be expended for the intended purpose of the donation. (*Receipt of Donation/Sponsorship - Form K-1*)

\$4,999 or less	Area Assistant 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 assistant superintendent. A *Fundraiser/Solicitation Application* must be submitted and approved.
- 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. (*Acknowledgement Form for Donations - Form P*)
- H. If gift cards are donated by an organization or business, then *Form U – Gift Card Register* must be used to keep track of the balance on the donated gift card. All receipts must be obtained and remain on file with *Form U*. Since the gift cards are a donation, *Form K-1* must be submitted and approved.

**SECTION 10 –
PURCHASING POLICIES AND PROCEDURES**

10.1 PURCHASES FROM ACTIVITY FUND FOR FUNDRAISERS

- 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.
- C. Online purchases made by an employee's personal credit card must be delivered to the campus. The school's address must be displayed on the vendor's original invoice in order for the employee to be reimbursed for the purchase.
- D. Expenses associated with operating a fundraiser should originate from motivational funds. Budgeted funds should not be used for fundraiser events.

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-budgeted 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 the 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)*.
- 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 fundraising 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).
- K. School Serviced-Vending Machines must have an approved *Fundraiser/Solicitation Application* on file for the entire school year (August – July). An *Operating Report* must be filled out at the end of the school year.

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. Vendor-Serviced Vending Machines must have an approved *Fundraiser/Solicitation Application* on file for the entire school year (August – July). An *Operating Report* must be filled out at the end of the school year.

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 Department). To be valid, the certificate must state that the merchandise being purchased is for the organization's own use in providing that 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** (January through December).
 - 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.
 1. All yearbooks distributed on the designated day are tax-free.
 2. 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. Tax-free sales days can only be used for pre-order sales. The *Fundraiser Application* **must list the tax-free sales day and check off** that a tax-free sales day will be used. If the date is not listed on the *Fundraiser Application*, then the sale is taxable.
 - e. 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.

Please note that tax free sales days are not the same as FNS Competitive Sales Exempt Days. If a fundraiser is not designated as a tax free sales day, then sales tax collection procedures must be followed.

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.
3. Fundraisers earning no profit must be avoided in all situations, however, if merchandise is to be sold with no profit earned for the student organization, request the vendor to add sales tax to the invoice to avoid remitting sales tax to the State Comptroller's Office (Please note that this should only be done in exclusive situations. For example: cheerleaders purchasing their own uniforms, athletic teams purchasing their own jackets).

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 to 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 school carnivals

C. TAX 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 ensuring 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 by visiting the website: <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 Agency Funds by the 10th of each month (*Inside/Outside City Limits Sales Tax Report - 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 –
FUNDRAISING ACTIVITIES**

13.1 DEFINITION OF FUNDRAISING 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/solicitation 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 assistant superintendent the *Fundraising/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 \$1,500.00 are raised. Minor fundraisers have no limit and are those in which a small number of club members participate, (i.e. a car wash) with less than \$1,500.00 earned as total profit. All fundraising activities must be approved by the campus administrator and the appropriate area assistant superintendent.
4. To request permission to conduct any fundraising activity/sales or solicitation, the club sponsor must complete the *Fundraising/Solicitation Application (Form A)* and the *Responsibilities of Faculty Sponsors of Student Groups (Form O)*. Sponsors must be full-time professional/certified employees.
5. Each *Fundraising/Solicitation Application (Form A)* must specify exactly which item(s) or product(s) will be sold as a fundraiser.
6. Each "club" must have on file an authorized *Charter (Form G)*. The *Charter* must be submitted on an annual basis to the bookkeeper at secondary schools. If a student organization does not submit a *Charter*, the group's funds are subject to be utilized for Student Motivational expenditures.
7. Emergency fundraising requests will be considered at the discretion of the campus principal as well as the area assistant superintendent.
8. Profit sharing between two organizations is allowable, only if the sponsor lists the percentage on the *Fundraising/Solicitation Application*, and it is approved by the area assistant superintendent.
9. At the end of each Fundraiser/Solicitation, each organization shall report to the principal regarding the outcome of each fundraising activity and how these funds were used using *Form A-1 – Operating Report*.
10. 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.
11. Fundraisers charging students to opt out of wearing standardized dress items are not permitted.
12. Fundraisers for end of year recognitions or ceremonies are allowed, however, there can only be one major fundraising activity per school year for this purpose. Examples of allowable expenditures for end of year ceremonies include decorations, contracted services, and other incentives for students. The fundraiser for the end of year ceremony will need to be submitted

and approved in its own *Fundraiser/Solicitation Application* and must involve the whole campus in the process. Examples of approved activities include carnivals, dances, pictures, and spirit nights. A maximum of \$1,500.00 can be raised for end of year recognitions. Please ensure that the end of year fundraising activity will be able to generate \$1,500.00 due to the limitation of only one end of year fundraiser being allowed.

13. Faculty Fundraising is not allowed. However, for any Student Motivation fundraiser events involving the entire student body, the profits will be distributed as follows: Student Motivation – 90%, Faculty Motivation – 10%. Funds must be distributed at the conclusion of the fundraiser after the *Operating Report (Form A-1)* has been completed. The journal entry for the 10% split must not be done with individual deposits.

Examples: carnivals, dances, school pictures, etc. If this is a “club” event, then the club will receive 100% of the proceeds.

B. PROCEDURES

1. When starting ANY fundraiser of products or solicitation of funds/items, the *Fundraiser/Solicitation Application (Form A)* needs to be approved first by the principal and area assistant superintendent before beginning any fundraising/solicitation activities. If a fundraising or solicitation activity is conducted without approval, the campus or student group must forfeit any funds raised.
2. If a fundraising or solicitation activity is cancelled, then the sponsor will need to write in “Cancelled” on the top of their approved *Fundraiser/Solicitation Application*, and provide it to the bookkeeper/elementary secretary so they can inform the AA’s office of the activity’s cancellation.
3. If a *Fundraiser/Solicitation Application* needs to be revised to change the dates, vendor, or any other details, then the sponsor will need to write in “Amendment” on the top of the form. Any new changes will need to be noted on the application and initialed. The “Amended” copy of the application will need to be forwarded to the AA’s office.
4. When collecting funds or donated items from parents, which are needed for a campus activity (field trip, meals, etc.), a *Solicitation Application* must be approved.
5. Permission slips granting student participation in the fundraiser will need to be sent home with the student. The permission slips must have the parent’s signature in order to authorize the student’s participation in the fundraiser. Parents will need to check off on either allowing the student to take items home, or if items will be picked up by the parent at the school front office area.
6. The designated front office area must retain the *Fundraising Merchandise Distribution Log (Form I)* for all items being sold and distributed to parents/students. For boxed merchandise, the box number must be written on the log next to the parent/student’s name.
7. Ticket sales for school carnivals, food plates, dances, etc. must be numbered. Tickets sold and redeemed at the campus must be retained by the campus and submitted with the *Deposit Reconciliation Form* for verification against funds turned in to the bookkeeper/elementary secretary.
8. Tickets or flyers for dances and/or carnivals purchased through the BISD Media Center, or other retail, should be purchased with campus motivational funds since it is a fundraiser. Budgeted funds should not be used for fundraising events.

9. Chocolate Fundraisers
 - a. Chocolate orders must be reviewed against the packing slip and/or invoice upon arrival at the campus.
 - b. All boxes must be numbered before distribution in order to ensure more accurate accountability and inventory.
10. Standardized Dress Fundraisers
 - a. For standardized dress fundraisers, it is required to conduct pre-orders to avoid having leftover, excess inventory.
 - b. A pre-order form will need to be given to the parents/students for each order.
 - c. All pre-order forms will need to be paid in advance. Adequate time should be given to the parent for ordering and paying for uniforms.
 - d. Only paid, pre-ordered uniforms will be submitted to the vendor for processing and fulfillment.
 - e. It is recommended to select uniform vendors who offer online sales in which the campus receives a commission. With online orders, the campus is not responsible for the handling of any funds; however, the campus will receive commission. The vendor will handle all orders, receive payment directly from the parent, and will lastly distribute the uniforms to the campus. In turn, the campus will distribute uniforms to the parent. This procedure will ensure an accurate count of the placed uniform orders and the amount of commission subject to be received.
11. School Carnivals
 - a. To ensure proper accountability of school carnival ticket sales, it is imperative to record the starting and ending numbers of the ticket sequence to be used in order to ensure that money being turned in will match the number of tickets sold.
 - b. Do not reuse carnival tickets. Since tickets need to be turned in to the bookkeeper/elementary secretary, a new roll/set of numbered tickets will need to be used for the carnival. Evaluate prior carnivals to determine how many tickets were sold in the past in order to calculate the number of tickets needing to be purchased, ordered, or created. Tickets will need to be retained at the campus for five years for audit purposes.
 - c. It is recommended to have one main selling area in which to exchange cash for carnival tickets to parents and students. The individual booths will redeem the ticket(s) with merchandise or for game play. Under no circumstance should cash be handled at the individual organization/club carnival booths. Sponsors will need to submit the tickets collected at their individual booth along with their *Deposit Reconciliation Form*. Each ticket must have a denominational value (i.e. one ticket = \$1.00) and the number of tickets will be entered into the *Deposit Reconciliation* to substitute actual cash collection.
 - d. In QuickBooks, bookkeepers/elementary secretaries will credit each organization's account that participated in selling activities at the carnival.
12. Web-Based Solicitations/Donations
 - a. Any employee who solicits items or funds on the behalf of the District, including solicitations in the name of the District or a campus, or donations solicited using District or campus resources, become the sole property of the District (*CDC Local*).
 - b. An employee may solicit web-based donations of money or items for use of the employee in fulfilling his or her professional responsibilities for the District's use, including "crowdfunding." However, an employee shall obtain prior approval from the employee's supervisor before using the name or image of the District, a campus, or any student (*CDC Local*).

- c. Sponsors utilizing web-based fundraising programs, such as GoFundMe, Snap Raise, or Donors Choose, must submit a *Fundraiser/Solicitation Application* to be approved by the campus principal and area assistant superintendent.
- d. In the case of GoFundMe accounts, it is unallowable to release the Activity/Motivational Fund bank account and routing numbers, therefore the sponsor would be obligated to set up their personal bank account for the online fundraiser. For accountability purposes at the end of the online fundraiser, the sponsor must provide the bookkeeper/elementary secretary with an itemized list of each individual donating funds along with the respective amount. The bookkeeper/elementary secretary will verify the listing with the amounts entered into the *Deposit Reconciliation Form*.
- e. It is preferable to utilize web-based fundraisers in which the organization releases donated funds via check in order to avoid concerns regarding transparency and accountability.

C. ACCOUNTING FOR FUNDRAISING 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.
 - c. The campus will need to keep a separate 3-part receipt book in the front office area for record keeping. The white (original) copy of receipt will be given to the parent/student along with a copy of the order form. The yellow copy of the receipt will be turned in to the bookkeeper/secretary along with collected funds. Pink receipt copies will remain in the receipt book for audit trail.
 - d. A receipt including the description of the payment needs to be issued to the parent/student each time funds are being turned in for payment (chocolates, uniforms, tickets, etc.) The receipt must be issued from the front office receipt book.
2. Sponsors who are involved in fundraising activities have an obligation to account for all of the funds that are collected (or should have been collected). The *Operating Report for Form A (Form A-1)* 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 A* 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 by the sponsor within ten (10) days of the conclusion of the fundraiser or solicitation 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 for Form A (Form A-2)* to indicate each type of item, the selling price of each item, and the gross profit. All of the expenses incurred in the fundraiser 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 fundraiser 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 entered into the *Fundraising Merchandise Distribution Log (Form I)*.

Enter the net profit on the *Operating Report for Form A (Form A-1)*. The net profit of the activity is the gross profit minus the expenses. All funds collected must be turned over to the bookkeeper/elementary secretary. 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/elementary secretary. In this case, it is recommended for the sponsor to keep a log of the amount collected and deposited for each project along with the receipt number provided by the bookkeeper/elementary 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 (Form A-1)*, the sponsor will sign it and submit it to the bookkeeper/elementary secretary and to the principal for review. Reports which are incomplete or incorrect should be returned to the sponsor. This report can be used by the principals to evaluate the success of the fundraising 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 FUNDRAISER. THE BOOKKEEPER OR SECRETARY WILL NOT COMPLETE THE FUNDRAISER REPORTS.

Forms I (Fundraising Merchandise Distribution Record) and M (Inventory Recap) should be attached to the completed *Fundraiser/Solicitation Application (Form A)* along with the *Operating Report for Form A*, if applicable.

3. The club sponsor or activity chairman is responsible for keeping accurate records for all fundraising activities. Such records should include at minimum:
 - a. *Fundraising Merchandise Distribution Log (Form I)*
 - b. *Administration Receipt Log and Inventory Recap (Forms Q and M)*
 - c. Original cash receipts received for money turned in to the bookkeeper/elementary secretary
 - d. Copies of completed *Fundraising/Solicitation Application (Form A)* and the *Operating Report for Form A (Form A-1)* for each Fundraiser/Solicitation
 - e. Account ledger for the organization/club detailing deposits, disbursements, and account balance

SECTION 14 – INVESTMENTS

14.1 GENERAL POLICIES

- A. Investment with financial institutions is prohibited in the case of Student Activity & Motivational Funds management.

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 an *Inter Fund Transfer Request Form (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 *Inter Transfer Request Form*.
- B. Some Activity Fund 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 affected by an internal transfer of funds using *the Inter Fund Transfer Request (Form B-1)*.
- E. If a club decides to cease its activities and fundraising, the officers of the club may vote to authorize the transfer of their remaining funds to another student organization. The club must document the approval of the transfer in their minutes and submit a copy of the minutes along with the *Check Request (Form B-1)* to the bookkeeper/elementary secretary.
- F. Transfers require the written approval of the principal and club sponsors/officers or account custodians when the transfer involves accounts with delegated responsibilities (*Club Authorization Donations/Transfer Form - Form K*).

15.2 DOCUMENTATION OF TRANSFERS

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

SECTION 16 –
MISCELLANEOUS SECTION

A. OTHER REVENUES: GIFTS AND SOLICITATIONS

Note: For purposes of this policy, the terms “gift” and “donation” have the same meaning.

Unsolicited Gifts: Authority to Accept

The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District. However, any gift with a cost or market value of \$10,000 or more, any gift that the potential donor has expressly made conditional upon the District’s use for a specified purpose, or any gift of real property, shall require Board approval. Once accepted, a gift becomes the sole property of the District.

Criteria for Acceptance

The District shall not accept any gift that would violate or conflict with policies of or actions by the Board or with federal or state law.

Before the Superintendent accepts a gift or recommends acceptance of a gift to the Board, as applicable, the Superintendent shall consider whether the gift:

1. Has a purpose consistent with the District’s educational philosophy, goals, and objectives;
2. Places any restrictions on a campus or District program;
3. Would support a program that the Board may be unable or unwilling to continue when the donation of funds is exhausted;
4. Would result in ancillary or ongoing costs for the District;
5. Requires employment of additional personnel;
6. Requires or implies the endorsement of a specific business or product (see GKB for advertising opportunities);
7. Would result in inequitable funding, equipment, or resources among District schools or programs;
8. Obligates the District or a campus to engage in specific actions; or
9. Affects the physical structure of a building or would require extensive maintenance on the part of the District.

Solicitations

An employee who solicits gifts on behalf of the District or for use in the fulfillment of his or her Professional responsibilities shall comply with relevant state and federal law and any District administrative regulations. All donations solicited on behalf of the District, including solicitations in the name of the District or a campus, or donations solicited using District or campus resources, become the sole property of the District.

Web-Based Solicitations

An employee may solicit web-based donations of money or items for use by the employee in fulfilling his or her professional responsibilities or for the District’s use, including “crowdfunding.” However, an employee shall obtain prior approval from the employee’s supervisor before using the name or image of the District, a campus, or any student.

For additional clarification regarding Web-Based Solicitations, see page 72 of this manual.

B. OTHER REVENUES: GIFTS AND SOLICITATIONS

CDC
(LEGAL)

Uses of Donations

A conveyance, devise, or bequest of property for the benefit of the public schools, if not otherwise directed by the donor, vests, the property in the board or their successors as trustees for those to be benefited by the donation. Funds or other property donated or the income from the property may be spent by the trustees;

1. For any purpose designated by the donor that is in keeping with the lawful purposes of the schools for the benefit of which the donation was made; or
2. For any legal purpose if a specific purpose is not designated by the donor.

Funds for Staff Positions

A District shall accept from a parent-teacher organization or association recognized by the District a donation designated to fund supplemental educational staff positions at a school campus and spend the donation accepted for the designated purpose at the direction of and within the time period specified by the campus for which the donation was designated. This provision expires September 1, 2025 (See DC)

Education Code 11.156

Prohibited Use

A District may not accept private funding for the purpose of developing a curriculum, purchasing or selecting curriculum materials, or providing teacher training or professional development for a course described by Education Code 28.002(h-3) (3) (prohibited social studies coursework or extra credit). *Education Code 28.002(h-4)* (See EMB)

Charitable Raffles

A District is not a “qualified nonprofit organization” for the purposes of the Charitable Raffle Enabling Act (Occupations Code 2002.001 et seq.). *Atty. Gen. Op. JM-1176 (1990)*

“Raffle” means the award of one or more prizes by chance at a single occasion among a pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize. *Occupations Code 2002.002 (6)* (See also GKB)

C. **ACCOUNTING: ACTIVITY FUNDS MANAGEMENT**

CFD
(LOCAL)

Fiduciary Responsibility

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

Student Activity Funds

The Superintendent shall ensure that student activity accounts are maintained to manage all class funds and other funds raised and collected by student clubs or organizations 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 the annual audit of the District's fiscal accounts [See CFC].

Use and Expenditure

Funds collected by student groups shall be used only for purposes authorized by the student club or organization. The principal and sponsor shall manage and approve all disbursements. All funds raised by student organizations must be expended for the benefit of the students.

District and Campus Activity Funds

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

Approval

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

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

For additional guidance in regards to inactive organizations, please see page 33.

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UPDATE 118
CFD(LOCAL)-X

D. STUDENT FUNDRAISING

FJ
(LOCAL)

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

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

Fundraising shall not be permitted during class time. (See EC).

Competitive Foods

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

Web-Based Solicitations

The principal may approve web-based sales and solicitations of donated money or items for student fundraising. The employee managing each project shall obtain principal approval before beginning the fundraising project.

E. STUDENT FUNDRAISING

FJ

(LEGAL)

Food and Beverage Fundraisers

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

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UPDATE 107

FJ(LEGAL)-P

BISD BOARD POLICIES

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- ✓ [CDC \(Local\) – Other Revenues: Grants from Private Sources](#)
- ✓ [CDC \(Legal\) – Other Revenues: Gifts and Solicitations](#)
- ✓ [CFD \(Local\) – Accounting: Activity Funds Management](#)
- ✓ [CFD \(Legal\) – Accounting: Activity Funds Management](#)
- ✓ [CNA \(Legal\) – Student Transportation](#)
- ✓ [CNB \(Local\) – Transportation Management: District Vehicles](#)
- ✓ [CO \(Legal\) – Food and Nutrition Management](#)
- ✓ [DH \(Local\) – Employee Standards of Conduct](#)
- ✓ [FJ \(Legal\) – Student Fundraising](#)
- ✓ [FJ \(Local\) – Student Fundraising](#)
- ✓ [FMA \(Local\) – Student Activities: School-Sponsored Publications](#)
- ✓ [GE \(Legal\) – Relations With Parent Organizations](#)
- ✓ [GE \(Local\) – Relations With Parent Organizations](#)
- ✓ [GKB \(Legal\) – Community Relations: Advertising and Fundraising in the Schools](#)
- ✓ [GKB \(Local\) – Community Relations: Advertising and Fundraising in the Schools](#)
- ✓ [GKD \(Local\) – Community Relations: Non-School Use of School Facilities](#)

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 make purchases from 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
7. Beautification items are allowed if directly related to student learning.

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. Faculty or staff travel
3. Items that can be purchased with budgeted funds (i.e., supplies, toner cartridges, athletic equipment, etc.)
4. Capital expenditures, (i.e. TVs, VCRs, covered walkways, etc.)
5. Flowers or gifts for "quinceañeras," wedding showers, bridal showers, funerals/sympathy, etc. for staff members and students
6. Contracted services, (i.e. cellular telephone, guest speakers, etc.)
7. Security guards at football games, basketball games, or other UIL events
8. Any products, candies, or services from Mexico
9. Gift Cards from any funding source
10. Do not fundraise to pay for textbooks
11. Do not sign contracts – Only yearbook sales, JR/SR Prom ballroom reservations are allowed
12. Expenditures for gifts to board members
13. Gifts, meals, or other incentives for parents/parent volunteers.

C. **DO NOT**

1. Take funds home
2. Leave funds in a 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). See BISD policy, *CDC (Legal)* – Gifts and Solicitations
7. Exceed the limit of \$20.00 per person when rewarding incentives to staff members. This includes expenditures for Principal for the Day, Alumni Hall of Fame, Counselors Week, Teacher Appreciation, Nurses Week, Administrative Professionals Week, etc. Expenditures must derive from Faculty Motivational funds unless a club authorizes the expense using their activity funds. Club officers must vote to approve the expenditure and document the approval in the club's minutes. Club members wanting to provide a gift to their sponsor, or for Teacher Appreciation, may only contribute once per school year and cannot exceed the limit of \$20.00.
8. Surpass 10% of the account balance available in Student Motivation when paying for lost textbooks.
9. 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 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 assistant superintendent. *CNB (LOCAL) (Web Travel)*. 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. Budgeted 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 assistant 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 assistant 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 assistant 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 assistant superintendent by October 1st of each school year.
6. If students are fundraising for an out of town trip, the total sum of funds collected must be split evenly between the students attending the trip despite the amount each student fundraised.
7. When issuing students cash for field trips, the sponsor must have each student sign the *Transmittal (Form S)* for documentation purposes. Sponsors will need to advise their students that they will need to turn in their receipts for any items purchased with cash funds.

8. At the elementary level, cash disbursements are not to be issued to students for spending money for field trips and/or competitions.
9. When organizing a field trip and/or competition by using a travel agency or other professional service, there should be a written agreement in place that discusses cancellations as well as the refund policy.

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 approved *Web Travel Request* to approved school functions.
2. Submit a request for transportation using the *Web Travel module* posted on the Finance Department website.
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 Police/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 BISD students. Trips for out-of-town contests or purposes which involve students must be approved by the area assistant 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 that 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. No one but the 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 the department has 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 at 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, in addition to 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 while meeting all federal guidelines.

Definitions:

Competitive food is defined as food and/or beverages that are **not** part of a reimbursable meal during the school day on the school campus. Competitive foods **must** use the following Competitive Food Nutrition Standards.

- **Beverage Standards for Competitive Foods (Beverage Standards):** Set of criteria that establish beverage types, sizes, and nutrient values to ensure that students are able to purchase healthy beverages.
- **General Food Nutrition Standards for Competitive Foods (General Food Nutrition Standards):** Set of general characteristics for food types sold, type of food item, and nutritional values for the food item that determine if a food item is allowable as a competitive food.
- **Nutrient Standards for Competitive Foods (Nutrient Standards):** Set of nutritional values for calories, saturated or trans fats, sodium, and sugar that determine if food items can be sold under the competitive rule.
- **Entrée Criteria for Competitive Foods:** Set of criteria that establish the Competitive Food Nutrition Standards for entrée items.

A **Competitive Food Fundraiser** is defined as an event that includes any activity during which an item, currency, tokens, tickets, etc. are exchanged for the sale/purchase of a product in support of the school or school-related activities. This includes giving away food but suggesting a monetary donation since funds may be raised.

All foods and beverages that meet the *Smart Snacks Standards* may be sold at any time and at any location on the school campus except in dining, serving, and kitchen areas, including areas other than the cafeteria where reimbursable meals are consumed (i.e. hallways, gym, classrooms, etc.).

The calculator can be found at:

<https://foodplanner.healthiergeneration.org/calculator/>

- a. Each organization, program, or entity is responsible for obtaining and maintaining all required documentation including food labels of products and receipts for the fundraiser.

Any Competitive Food Fundraiser will need to be submitted to Food & Nutrition Services Department for approval. Any food items being sold during the school day will need to meet the *Smart Snacks Standards* for approval. The nutritional label, ingredients, and *Smart Snacks Calculations* will need to be submitted along with the *Fundraiser/Solicitation Application* form. Items that do not meet the *Smart Snacks Standards* will need to be sold 30 minutes after the

official, instructional school day for approval. Correct times must be stated on the *Fundraiser/Solicitation Application* form.

(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. Food Service will offer recommendations particularly in the elementary and middle schools.

3. FUNDRAISING PROCEDURE FOR FOOD SALES:

Fundraising activities that involve food handling and production shall follow the guidelines noted below:

City of Brownsville Health Requirements

Anyone selling any type of food, including prepackaged and sealed items, must have a *City Health Permit* for each selling location. 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:

- *Food Handlers Certification* for each individual handling food
- *City Food Permit* displayed in each selling area
- All food handlers must wear hairnets
- 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 additional information. The Health Department will conduct inspections of establishment.

A. Competitive Sales Exempt Days

Exempt Fundraisers – Texas public schools, charters, and private schools that participate in the *National School Lunch Program (NSLP)* or *School Breakfast Program (SBP)* may sell food and/or beverages as part of a fundraiser that does not meet the *Competitive Foods Nutritional Standards* during the school day for up to six (6) days per school year on each school campus. Food and/or beverages sold during an exempt day fundraiser must not be sold in competition with school meals in the food service area during the school meal service. Brownsville ISD has set the number of exempted fundraisers to no more than six (6) days per school year. The number applies to all organizations, programs, or entities selling food to students on the school campus during the school day.

Exempt Sales Days:

1. Halloween
2. Christmas
4. Valentine’s Day

5. Charro Days
5. Easter
6. May 23, 2025

See Attachment #2 for additional information.

- B. Food requests through the Food & Nutrition Service Department:
Since 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 the 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 food safety guidelines shall be followed:

PRE-PACKAGED ITEMS

- Food items must be pre-wrapped by the manufacturer to prevent cross-contamination
- Food items should be stored 6 inches 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 Fahrenheit. 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.

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.

The area assistant superintendent shall approve all food sales over their assigned campus and profits must accrue to the school or to an approved student organization.

NUTRITION STANDARDS:

Only snacks that meet the nutritional guidelines and are processed in the *Smart Snack Calculator*, provided by Alliance for a Healthier Generation, should be offered during the school day.

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 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

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

Or 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-1	Operating Report for Form A
Form A-2	Inventory Sheet for Form A
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 Log
Form M	Inventory Recap Form
Form N	Account Ledger
Form O	Responsibilities of Faculty Sponsors of Student Groups
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 O-1	Responsibilities of Bookkeepers/Elementary Secretaries
Form Q-1	Receipt Detail Log
Form J	Contracted Services
Form R	Fundraising Log
Form T	Returned Check Tracking Form
Form U	Gift Card Register
Form V	Transfer of Deposit to Administrator/ Secretary for Temporary Safekeeping

FRONT OFFICE AREA

Form I	Fundraising Merchandise Distribution Log
Form O-2	Responsibilities of Clerks Assigned to Handle/Collect Activity Funds

MISCELLANEOUS

Form C	Supplemental Duty Composite
Form C-1	Certified Personnel Timesheet
Form K	Club Authorization for Donations/Transfers
Form K-1	Donations
Form O-2	Responsibilities of Clerks Assigned to Handle/Collect Activity Funds
Form P	Acknowledgement Form for Donations

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 assistant superintendent before the fundraiser can begin. By signing this form, the sponsor, the school's principal, and the school's area assistant 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-1)* to the campus bookkeeper or elementary secretary. Failure to do so may affect the approval of future fundraisers.

FORM A-1: 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/elementary secretary within 10 school days of the completion of the fundraiser. Failure to do so may affect the future approval of fundraisers. If the fundraiser has any remaining inventory, inventory forms must be attached to the *Operating Report (Form A-2 or M)*.

FORM A-2: INVENTORY SHEET:

This form is intended to be used to keep track of merchandise that a sponsor purchases. This form will allow sponsors to match their sales with the amount(s) deposited with the bookkeeper/elementary secretary.

FORM B: CHECK REQUEST FORM:

This form needs to be submitted to the bookkeeper/elementary secretary by the appropriate sponsor. The invoice and receipt must be attached to this request. It is important that each area be filled out correctly and be 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 be automatically 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: <https://www.bisd.us/departments/business-and-operations/payroll/forms>

FORM C-1: CERTIFIED PERSONNEL TIMESHEET:

Refer to the BISD Payroll Department Website: <https://www.bisd.us/departments/business-and-operations/payroll/forms>

FORM D: DEPOSIT RECONCILIATION:

This form must be filled out when making a deposit with the bookkeeper/elementary secretary. Sponsors must fill out this form and not the bookkeeper/elementary secretary. The bookkeeper/elementary secretary will verify the deposit in the presence of the sponsor. No deposits will be accepted without this form being submitted. All form fields must be filled out. Both the sponsor

and bookkeeper/elementary must sign the *Deposit Reconciliation Form*. For Student Motivational fundraisers, the campus principal must sign off as the sponsor.

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 and must be submitted to the Finance Departments so the District can remit taxes to the State Comptroller's Office. The campus must retain the Inside City Limits Sales Tax Reports for five years for audit purposes.

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 must be submitted to the Finance Departments so the District can remit taxes to the State Comptroller's Office. The campus must retain the Outside City Limits Sales Tax Reports for five years for audit purposes.

FORM G: CHARTER:

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

FORM I: FUNDRAISING MERCHANDISE DISTRIBUTION LOG:

Sponsors and front office staff will use this form to properly track merchandise distributed to the parents/students. In addition, this form will assist on tracking the money turned in by parents/students.

FORM J: CONTRACTED SERVICES:

This form is to be used when an individual is being paid for services rendered. It is important that every line is filled out 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 *Fundraising/Solicitation 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 sponsors submit their travel requests through the *Web Travel module* located on the Finance Department's website.

FORM M: INVENTORY RECAP:

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

FORM N: ACCOUNT LEDGER:

This form is to be used to keep track of the organizational account's balances. It is important to fill this form out completely. This form will be used to verify account balances with the bookkeeper's records.

This form must be kept up-to-date and maintained in organizational files. When submitting check requests, use the available balance from this Account Ledger.

FORM O: RESPONSIBILITIES OF FACULTY SPONSORS OF STUDENT GROUPS:

This form must be completely filled out each school year and signed by the sponsor or by any other certified staff member who collects/handles money. Each certified staff member who collects funds, must have a *Form O – Responsibilities of Sponsors of Student Groups* on file with the bookkeeper/elementary secretary.

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

This form must be completely filled out and signed by the bookkeeper/elementary secretary who handles or collects money at the beginning of every school year.

FORM O-2: RESPONSIBILITIES OF CLERKS ASSIGNED TO HANDLE/COLLECT ACTIVITY FUNDS:

This form must be completely filled out and signed by each campus clerk assigned to handle and/or collect activity funds received from parents and/or students.

FORM P: ACKNOWLEDGEMENT FORM FOR DONATIONS:

This form must be filled 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-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: FUNDRAISER LOG

This log must be filled out by the elementary secretary/bookkeeper to record each fundraising activity. The account name, fundraiser name, start date, end date, profit/account split details, and the sponsor name must be entered into the log. This log can be used for better organization and to monitor upcoming deposits for ongoing fundraisers.

FORM S: TRANSMITTAL LIST:

This form is to be filled out to track all cash and incentives disbursed to students. Please note that cash disbursements should not be issued to elementary students for spending money to be used for field trips and/or competitions.

FORM T: RETURNED CHECK TRACKING FORM:

This form is to be filled out by the bookkeeper/elementary 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/elementary secretary to monitor and document Gift Cards donations and expenditures.

FORM V: TRANSFER OF DEPOSIT FOR TEMPORARY SAFEKEEPING:

The *Transfer of Deposit for Temporary Safekeeping* form is to be filled out by the bookkeeper/elementary secretary to monitor and document deposits given to the campus administrator(s). For secondary campuses, in emergency situations or if the bookkeeper is assigned to more than one school, the bookkeeper may transfer a deposit to the campus secretary to store in their safe until scheduled

armored car pickup arrives. In cases of preventing funds from being left on campus over the weekend, this form can also be used by the bookkeeper/elementary secretary to transfer the deposit to the campus administrator so that individual may take the deposit directly to the campus motivational bank. Deposit receipts will be required to submit to the bookkeeper/elementary secretary. This form will only be used if the bookkeeper will be unavailable at the time of armored car pickup.