2026-2027

SCHOOL ACTIVITY FUND ACCOUNTING HANDBOOK

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GENERAL INFORMATION

The difference between a Campus Fund (461) and a Student Fund (865) or Faculty Fund (895) is who controls the funds. The funds are non-budgeted funds and are raised, donated or rolled over year to year. A new budget is developed for each fiscal year based on the ending cash balance from the prior year.

CAMPUS (fund 461) - Funds are generated locally or donated to the school. The funds are managed by the principal or delegated staff sponsors and used for the general welfare of the school. The accounts are instructional based groups such as band, orchestra, cheerleading etc. Funds are considered local public funds and must abide by purchasing and bid laws.

STUDENT (fund 865) - Funds are used for a student "club" bonafide chapter account. The student club must have annual student elected officers and document regular meetings. Examples include NHS, BPA, DECA, and Student Council. The student group controls how to spend the funds with the assistance and supervision of a school district sponsor and principal. The funds are owned by the student groups and not subject to purchasing and bid laws. However, purchase orders require signed meeting minutes for proof of expenditure approval. Student Club accounts are allowed 2-One Day sales tax exemption per calendar year (January-December).

FACULTY (fund 895) - Funds are used as a Faculty Fund ("Sunshine"). Faculty funds are generated by and used for the specific purpose of benefiting faculty members. They are commonly known as Sunshine Funds. Such funds are controlled by the principal or other administrators. Funds may be spent in any manner that is approved by the principal if the expenditure falls within the boundaries of the district. Faculty funds are not subject to purchasing and bid laws. Gift cards are not allowed. Sales tax exemption cannot be claimed. The cash remaining in the account at the end of the year will carry forward to a new fiscal year.

DEFINITION AND MANAGEMENT OF STUDENT CLUB ACCOUNTS

A "student club" is best defined as a formal, organized, responsible group made up of and governed by students and a school staff member known as a "Sponsor". They may or may not be affiliated with a state or national organization. The purpose of such student club is to ensure that: 1) no unauthorized clubs are in operation, 2) eliminate conflicts and duplication of efforts by different clubs 3) to standardize the organizations within the district and 4) to ensure that they are properly classified as a student run club. The existence of the student club implies that the club has a purpose. This should be stated in the club's constitution/by laws. There are three important elements to the management of student clubs: recognition, organization, and a plan of activities. Recognition of the student groups should be approved annually by the campus principal no later than October 1st. Documentation should include student elected officers, bylaws and/or a constitution and the sponsor contract. This will ensure that the group is fulfilling its stated purpose by allowing administration to monitor the student clubs. The club should have an organized plan that outlines its activities for the year. This plan should include dates for business meetings, a list of elected officers and approved expenditures. A student club is not an educational class/group. An example of a student club would be student council and an example of a class/group would be an athletic team.

ROLES AND RESPONSIBILITIES

FINANCE OFFICE

- Train Principal & Secretary/Finance Clerk as needed
- Enter Bank and My School Bucks deposits processed by campus
- Verify bank deposits
- Enter bank corrections and return checks or payments
- Review and approve budget transfers and requisitions
- Approve Application Collection of Funds/Sales Tax Record

PRINCIPAL

- Ensure all funds are safeguarded
- Ensure all staff are following district guidelines and properly trained
- Inform Finance Office of staff changes, including short or long-term absences that will affect finances
- Approve all Application for Collection of Funds/Sales Tax Record forms, transfer and expenses
- Verify and approve all deposits
- Review balances with Secretary/Finance Clerk monthly and end of year
- *Sign and acknowledge receipt and understanding of Activity Funds Manual*

SPONSORS

- Ensure all funds are safeguarded
- Complete Application for Collection of Funds/Sales Tax Record form and the Sponsor Deposit report with receipts and Tabulation Sheet
- Sponsors are not allowed to write themselves a receipt for a purchase of their own.
- Contact Vendor for quotes and control sales
- Remit deposits daily/weekly to Secretary/Finance Clerk and attach the Application for Collection of Funds (ACOF)/Sales Tax Record form with each deposit
- Request purchase orders for invoices
- Notify Secretary/Finance Clerk of outstanding debts
- Review Sponsor Ledgers
- Review account monthly and annually
- *Sign and acknowledge receipt and understanding of Activity Funds Manual*

SECRETARY/FINANCE CLERK

- Train Sponsors regarding accountability and deposits
- Provide Sponsors with proper district forms and verify accounts with Sponsor monthly and annually
- Process purchase order expenses and budget transfers

- Verify, complete and submit deposits weekly to the bank (armored service)
- Submit deposit backup paperwork to Finance after bank bags are sealed
- Review balance of the Sponsor Ledgers with Sponsors and Principal
- Maintain Activity Ledgers
- Check safe at the end of the week and notify the Finance Office if the Armored Service did not pick up deposits

CASH HANDLING

At the start of the school year, the Business Office will provide each Secretary or Finance Clerk with a new Deposit Control Sheet for each main account. Once completed, the Deposit Control Sheet provides the Business Office with the necessary information to properly credit the deposit to the appropriate account(s). *Include the ACOF, if applicable, with the deposit paperwork submitted to the Finance Clerk.*

CAMPUS / STUDENT DEPOSIT CONTROL SHEET

- All cash and checks must be sent to the bank weekly.
- Cash and checks must not be sent to another campus. (Summer deposits must be brought to Finance office, NOT the bank.)
- Money on hand at the end of the school day should be locked in a secure location.
- The Secretary/Finance Clerk personal funds should never be stored with student/campus activity funds.

SPONSOR DEPOSIT CONTROL REPORT

- Only accept the Sponsor's deposit if it is accompanied by a properly completed Sponsor Deposit Report.
- Recount the cash to ensure that the cash count matches the total entered by the Sponsor on the Sponsor Deposit Report. The Secretary/Finance Clerk should also recalculate the check amounts to ensure that the check total matches the total entered by the Sponsor Deposit Report. If a change is necessary, the campus designee and Sponsor should both initial the Sponsor Deposit Report.
- After the money and checks are counted and accepted, the campus designee should provide a copy of the signed Sponsor Deposit Report to the Sponsor as acknowledgement of funds or issue a receipt to the sponsor for the total amount collected for Tabulation Sheet(s).

DEPOSIT SLIP

Deposit slip must be completed. General deposit slip guidelines are as follows:

- Each completed deposit slip total should match exactly with the corresponding Deposit Control Sheet total.
- Campus designee should ensure that the correct deposit bank slip is used, so the funds are posted to the proper account.
- A copy of the Deposit Control Sheet, yellow copy of deposit slip, receipts, and approved fundraiser application should be forwarded to the Business Office.
- The Business Office will post the deposit to the appropriate budget/activity account once all proper documentation is received. Missing information may delay the proper credit to the appropriate account.

DEPOSIT BACKUP PAPERWORK

After all required deposit procedures are complete, the Secretary/Finance Clerk should file and keep on campus as follows:

- Yellow Copy of the Bank Deposit Slip
- Deposit Control sheet signed by all parties.
- All Sponsor Deposit Reports
- All other documentation (i.e. check stubs)
- *Sign and acknowledge receipt and understanding of Activity Funds Manual*

COMPLETE BANK DEPOSIT BAG

Endorse all checks and or money orders *with appropriate account stamp*
Complete bank deposit bank slip using the proper bank account deposit slip
Complete the information on the outside of the bag
Seal the bag with only funds and bank deposit slip.
Do NOT seal any paperwork inside the bank bag.

TYPE OF DEPOSIT

Prior to collection of funds, identify if the funds are grants, fundraising sales and/or donation.

GRANTS

Grants are funds awarded by either the state, federal or outside organizations to support a variety of programs and to supplement public education. Grants typically require an application prior to being awarded and have specific guidelines or purposed award. **If the collection of funds is a grant, contact the Grants Manager in the Finance Department prior to collecting funds for proper depositing requirements and guidelines. Grants cannot be deposited into Activity accounts**.

DONATIONS

Donations are gifts to the district, campus, department, or campus/student activity group. Prior to receiving a donation, complete the district's Donation Acknowledgement and Tracking form. Donations may either be tangible items or money. The completed form should specify the amount, the intended purpose of the donation and be emailed to the campus principal for approval. Any donation at or above $20,000 must be approved by the Board of Trustees. Donated funds shall be used for the purposes set forth by the donor. When no purpose is specified, the principal may use them to benefit the largest possible number of students. If there is a specific purpose for the donation, please document on the check and the Donation Acknowledgement Form.

FUNDRAISING

The primary source of revenue for most activity funds are fundraisers, product sales, events or services. The fund raiser profit must be used to benefit the student group responsible for raising the money. In order to ensure that each fundraiser is conducted in accordance with district guidelines/policies and procedures the district's **ACOF/ Sales Tax Record** form must be completed ten days prior to the collections of funds. The form requires approval from the Campus Principal, Area Chief, Purchasing Office, Finance Office and the Athletic/Fine Arts Director, if applicable. The fundraiser should not be advertised or take place until the ACOF is fully approved by all approvers. Merchandise must be kept in a secure, locked location to avoid being lost or stolen. All expenditures must be made by purchase order.

- NO "joint" fundraisers between Activity Funds and outside organizations (i.e., PTA, athletic and band booster clubs, etc.) are allowed.
- No student shall solicit door-to-door.
- Do not store funds outside of school.
- No person is permitted to cash personal checks.
- No person is permitted to pay vendors with cash from a fund-raising activity.
- Fundraising should not begin or be advertised prior to final ACOF approval.

- *Limit fundraisers to six food/snack per year. Contact your Finance Clerk with compliance questions.*
- *Pay your fundraising recipient through Accounts Payable and not with cash received.*

- Step 1: Sponsor completes the Application of Collection of Funds (ACOF). Submit the form to Campus Principal/Secretary and Area Chief for approval. Submit to Purchasing/Finance for final approval. The form will be sent to the Secretary after final approval. Fundraisers should not begin without an approved ACOF.
- Step 2: Conduct fundraiser within approval dates. If dates need to be adjusted, contact Finance. Deposit all funds in a timely manner. Take any funds received to the Secretary daily to safeguard. Make weekly deposits to the bank. Secretary/Finance Clerk should contact Sponsor if they know of a fundraiser and no deposits have been made.
- Step 3: Close out fundraiser. Budget Transfers/Requisitions can now be submitted for approval. Sponsors/Secretaries must keep up with their ledgers.

Campus sales cannot be in competition with the School Lunch Program. They cannot be conducted in the serving and eating area of the campus between midnight and 30 minutes after the last bell. Approved vendors are required.

The Finance office can only speak to the Sponsor that has signed the Sponsor Affidavit, the Principal and Campus Secretary/Finance Clerk about their account. If they are not an official Sponsor, we cannot provide information about the account.

RAFFLES

- They may not be held by the district.
- They may not be held by Student Activity Groups.
- They may ONLY be held by a charitable organization with 501 (c)3 designation and limited to two (2) per calendar year. Grand Prairie ISD is not a charitable organization with a 501 (c)3 designation.
- *Raffles are the exchange of money for a chance to win a prize.*

PETTY CASH

No *Petty Cash* is allowed on campuses.

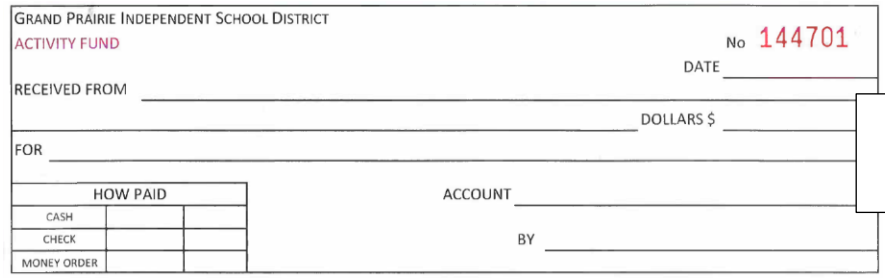
RECORDING DEPOSITS

All money turned in to the secretary/finance clerk must be counted/verified in the presence of the person turning in the money by using the Sponsor Deposit Report, GPISD Receipt Book or Tabulation form. The Finance Secretary shall sign the Sponsor Deposit report as acknowledgement of funds or issue a receipt to the sponsor for the total amount collected.

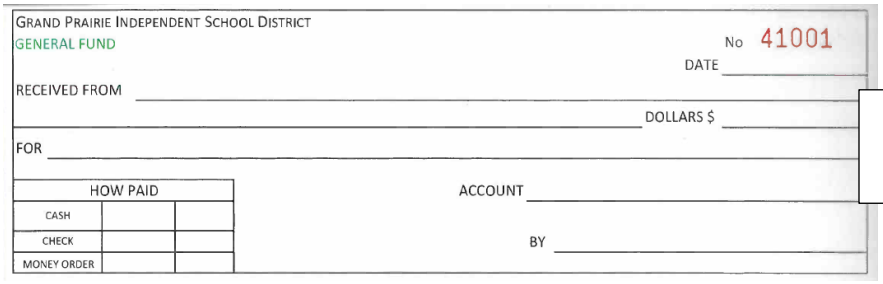
RECORDING DEPOSITS OVER $20 (cash, checks or money orders)

A GPISD receipt books (pre-numbered, five-part) should be used by anyone collecting funds to document cash or check deposits over $20.00. Receipts should only be completed in pen. Books are issued upon request from the school finance office. Before the physical transfer of cash and/or checks can occur, an official receipt should be completed fully. Next, the completed receipt should be exchanged for the cash and or checks. A GPISD Activity Fund Receipt book should not be used by outside organizations (i.e., PTA or booster clubs, etc.). When receiving checks by mail, a receipt must be written, and "Received by Mail" should be indicated in the "FOR" portion of the receipt (white copy will be kept in the receipt book). Receipt distribution:

- 1st - Customer copy
- 2nd - Finance copy
- 3rd - Principal/Designee copy
- 4th - Sponsor's copy
- 5th - Control copy (Control Copy must remain in receipt book and not discarded.)


GRAND PRAIRIE INDEPENDENT SCHOOL DISTRICT
ACTIVITY FUND
No 144701
DATE
RECEIVED FROM
DOLLARS $
FOR
HOW PAID
CASH
CHECK
MONEY ORDER
ACCOUNT
BY

Use this receipt "Activity Fund" only for activity deposits


GRAND PRAIRIE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
No 41001
DATE
RECEIVED FROM
DOLLARS $
FOR
HOW PAID
CASH
CHECK
MONEY ORDER
ACCOUNT
BY

Use this receipt "General Fund" for all non-activity deposits

RECORDING DEPOSITS UNDER $20 (cash, checks or money orders)

- A "Tabulation Sheet" is an option for collections under $20.00. The form shall list contributors (no tally

marks), their contributions, include date, reason for sale and be filed with the finance secretary.

What NOT to do:

- Do NOT take money home, leave money unattended or on the secretary's desk/mailbox
- Do NOT handle, collect, or safeguard any PTA money
- Do NOT use receipts out of order or store generic receipts
- Do NOT alter a receipt amount or signature - if a mistake is made, void the receipt and start a new receipt.
- Do NOT dispose of voided receipts. Include a copy of the receipt with the deposit documentation. Original receipt stays in the receipt book. If either of these errors occurs in the preparation of a receipt, void the receipt. All copies of the voided receipt should be stapled together and kept in the receipt book.

SALES TAX

Effective August 30, 1993, the school district, campus, and bona fide chapter of each school is allowed to have (2) one-day tax-free sales each calendar year. During these tax-free sales, the organization may sell any taxable item tax-free when the price of the item is $5,000 or less. There is no limit on the number of bona fide groups at a school or school district. One-day tax-free sales mean that collection and remittance of state sales tax is not required on qualified sales on that day. While the sale of yearbooks can be selected as a one-day, tax-free sale, a book fair is usually not a qualified sales event because the school is not the seller, and the school is therefore acting as an agent for the vendor. The sale of items received from a vendor, in which the school and respective vendor have an agreement that the vendor will take back any unsold items, would also generally not qualify as a one-day tax-free sale.

According to the State Comptroller's office, a bona fide chapter is a group that must be organized for some business or activity other than instruction. Essentially, any student group that is recognized by the school and is organized by electing officers, holding meetings, and conducting business are bona fide chapters of the school and each group may have (2) one-day tax-free sales in a calendar year. Group meeting for classroom instruction or team sports are not categorized as bona fide chapters and do not qualify for tax-free sales.

The following examples will help determine which groups are bona fide chapters:

- The school district qualifies for a tax-free day.
- The school-wide fundraiser qualifies for a tax-free day.
- The Basketball Club qualifies, but the basketball team does not.
- The Cheerleader Club qualifies, but the cheerleader team does not.
- The Debate Club qualifies, but the debate teams and classes do not.
- The French Club qualifies, but the French class does not.
- The Senior Class qualifies, but one particular class that has seniors in it does not.

The Sponsor has the responsibility of determining whether a product fund raiser qualifies as tax exempt or not before the fund raiser application is submitted to the principal. If a Sponsor needs clarification of how many tax exempt fund raisers a particular club or organization has performed in a calendar year, then the Secretary or Finance Clerk can provide this information to the Sponsor.

The campus secretary or finance clerk has the responsibility of keeping track of the total number of One-Day Tax-Free Sales each organization has completed during the calendar year. Unless the product was noted tax-exempt on the approved Application for Collection of Funds / Sales Tax Record form, the school organization must collect sales tax on all fund raiser products sold; however, the Student Activity sponsor can conduct a One-Day Tax-Free Sale and sell any taxable item as tax-free.

The Sponsor's third product sale fundraiser in the same calendar year is taxable, and every additional product sale fund raiser that occurs until the end of the calendar year is also taxable. It is the Sponsor's responsibility to clearly document on the Sponsor Deposit Report that the fundraiser deposit is taxable. It is the Principal/Designee's responsibility to clearly document on the Deposit Control Sheet that the Sponsor's fundraiser deposit is taxable.

One-Day Tax-Free Sale means 24 consecutive hours; the delivery should be made on a single day. Generally, title passes to the purchaser when the item is given to the purchaser. In the case of pre-ordered and pre-paid sales, title can transfer as soon as the seller (school) received the order. Therefore, the date the items are delivered by the vendor to the seller is designated as the One-day for the purposes of the tax-free sales. However, persons buying from surplus stock on subsequent dates after the tax-free day owe tax on the items. When the school or school group receives a commission, the tax-free day sale provisions cannot apply because the sale is the vendor's sale—not the school's sale. The school group would collect and remit tax to the vendor, and the vendor would report the sale and remit tax to the Comptroller's Office.

Some items are subject to sales tax no matter who sells them. **SALES to STUDENTS** - School districts, schools and associated groups must collect sales tax on taxable items or services sold to its students. Following are examples of taxable and nontaxable sales.

TAXABLE	**NONTAXABLE**
• Yearbook, books, including handbooks • Food products: prepared and/or served w/utensils • Identification cards (initial issue) • Merchandise • Spirit items/clothing • Supplies: art, music, etc. • Non district uniforms: athletics, cheer, clubs, dance, drill team, etc. • Vending machine sales, except edible items	• At home food preparation item: cookie dough, pizza kits, mixes packages • Advertising in athletic programs, yearbooks or newspapers • Magazine subscriptions if sold for six months or more • Admission tickets: school carnival, dance, athletic event, school play, or musical • Parking permits for students or faculty • Car wash • Donations from spirit nights • Fees for lost items: IDs, keys, books, tech items, etc. • Fines: technology or cell phone • Membership fees to student clubs without a product • Rental space: gymnasium, auditorium, or cafeteria • Transcript fee

This list is not complete. **The Business Office can provide assistance to each Sponsor to determine the taxable status of items purchased for a fund raiser.**

TAX-FREE DAYS

Each student bona fide accounts (865) are allowed two one-day tax-free sales each calendar year. Each campus as a whole is allowed two one-day tax-free sales each calendar year (January-December). Tax-free sales days must be indicated on the approved ACOF for Business Office record keeping. Agency (895) accounts are exempt from sales-tax free days. Funds cannot be raised for instructional or district events.

Information on school fundraisers / sales tax can be found on the Texas Comptroller website:
https://comptroller.texas.gov/taxes/publications/94-183.php

CHECKS

The district will utilize Envision Payment Solutions. This will be coordinated through GPISD Business Office. The Envision permanent decals should be posted in a prominent location near the entrance of each school. This decal outlines GPISD's check acceptance policy. This policy is as follows:

CHECK ACCEPTANCE POLICY

The district no longer accepts temporary checks. Checks must have the following preprinted information:

- Full Name
- Street Address (No PO Box)

The check writer's valid telephone number and Driver's License number must be either pre-printed or written on the check.

- Home Phone # (w/Area Code)
- Secondary Phone # (w/Area Code)
- Driver's License # (w/State)

RETURNED CHECK PROCESS

If a check is dishonored by the bank, a service fee will be assessed in accordance to state law and federal guidelines. In providing a check as payment, you authorize an electronic redeposit if your check should be returned unpaid. Also, you authorize service charges and processing fees, as determined by law, to be debited (at the district's discretion) from the same account via paper draft or electronic funds transfer.

Principals, Sponsors, and appropriate administrative personnel should ensure that check writers understand and accept this policy.

CASHING OF CHECKS

Under **NO** circumstances will personal and/or payroll checks be cashed.

PURCHASES FROM ACTIVITY FUNDS

When entering purchase order requisitions from an Activity Fund (461/865), use the Site Based Activity (SBA) Purchasing Group. The only exception is if dual (double) coding the Activity Fund (461/865) purchases with another fund (example: 199, 211, etc.), then use the purchasing group for your campus. Do not use the SBA if double coding.

For Student Activity funds (865 fund), the following are required when entering a purchase order and must be attached to the requisition: ACOF/Sale Tax Record form and the student club meeting minutes indicating a meeting was held and purchases were approved by students and officers.

The policies and procedures which apply to the expenditure of General Funds also apply to the expenditure of Activity Funds. The following general guidelines apply to the purchasing process in relation to Activity Funds:

- Contracts are NOT to be signed by Sponsors, Secretary, or Principal. Contracts are to be submitted through Laserfiche.
- Gift Cards are not allowable from any fund. IRS considers this income.
- No expenditures will be made using non-deposited cash.
- All expenditures from Activity Funds must be made by Purchase Order. *An ACOF or note stating "previously collected funds" is to be included with every activity request for Purchase Order.*
- District approved Purchase Order must be obtained before any activity fund purchase can be made.
- No expenditures for the following will be made: individual professional dues, private club memberships, alcoholic beverages and other similar/related expenses.
- The Business Office will not reimburse employees for sales tax they paid for purchases on behalf of GPISD.
- No purchase shall be made unless sufficient funds are available in the proper Activity Fund account.
- No attempt to by-pass district procedures for expending budgeted district funds by using Activity Funds will be made.
- The district will not request payment for instructional field trips.
- When purchasing staff shirts, it should be used as a uniform and inventoried not to exceed one uniform per year per staff member.

TRANSFER OF FUNDS BETWEEN ACTIVITY FUND ACCOUNTS

All transfer of funds between activity accounts must be properly documented and approved by the sponsors, campus principal and Business Office. An activity account budget transfer must be completed via Skyward and contain a clear explanation for the transfer.

ABANDONED/DORMANT ACCOUNTS

When a club or student group ceases to exist, the sponsor should obtain documentation as to disposition of remaining funds. If the account remains inactive for two years, funds may be transferred to the Campus Activity

fund (fund 461). The reason for the transfer is to be properly documented on the transfer form. Efforts should be made to contact the Sponsor of the organization to obtain the approval and signature of the Sponsor and at least one student member. If the Sponsor cannot be contacted, this should be documented, and the Principal may approve the transfer.

END OF YEAR RECORD COLLECTION PROCEDURES

SPONSOR RESPONSIBILITIES:

COMPLETE AND EMAIL THE FOLLOWING TO THE CAMPUS SECRETARY/FINANCE CLERK.

- Signed Sponsor's Ledger
- Receipts Books all clearly marked with:
  1. Current School Year
  2. Campus and Club/Activity Name

  (If you have any partially used receipt books, turn them in as well and they will be re-issued in August).
- Summary Sheet - Signed to ensure that it is a true and an accurate record of account for the activity/club.

PRINCIPAL AND SECRETARY / FINANCE CLERK RESPONSIBILITIES:

COMPLETE AND TURN IN THE FOLLOWING TO THE BUSINESS OFFICE.

- *Summary Sheet, Sponsor's Ledgers and Secretary/Finance Clerk Ledger should be uploaded into your campus SharePoint One Drive Folder*

  (Summary sheets and ledgers balance with Skyward.)
- Finance Office will schedule an appointment to review account balances by using Operating Statement Skyward Reports, Secretary/Finance Clerk Ledgers and Sponsor Ledgers.

Campus Activity Funds (461) Principal Accounts

Note: Please remember these funds are to be used to promote the general welfare of the school and the educational development and morale of all students.

Allowable Expenses

1. Organization membership for the benefits of students.
2. School assemblies and field trips.
3. Student body social functions.
4. Awards such as plaques, caps, certificates, in recognition of students, staff or volunteers for services to the school.
5. Award presentation for student, volunteers, or district employees. Incentives for student involvement.
6. Scholastic magazines and books.
7. Supplement classroom instructional needs and general office supplies.
8. Improvement of campus and site facilities such as plants bulletin boards, signs and flags.
9. Expenses and purchases related to fundraising activities.
10. After hour security.
11. Refreshments and snacks for teacher in-service and staff meetings.
12. Retirement receptions costs such as refreshments, plates, napkins, utensils for retiring member of the school's staff.
13. Awards to employees should be a tangible item not to exceed $50.00.

Non-Allowable Expenses

1. Raffles.
2. Reimbursement of any GIFT for any person or organization; this includes gift certificates, retirement gifts, flowers, holiday gifts and food gifts. Gifts of public funds are prohibited under Article III, Section 52 of the Texas Constitution.
3. Extravagant or high-priced awards such as watches or other jewelry.
4. Payment of individual's personal bills.
5. Donations to individuals, organizations or scholarship funds.
6. Loans to employees, partners or student.
7. Alcoholic beverages, tobacco products, controlled substances, firearms, and other weapons.
8. Spouses or other non-employee expenses.
9. Gift cards to employees for any amount of reason. IRS considers this as income reported on W2.
10. NO CASH allowed to students or employees as awards or part of a fundraiser.
11. Replacement of an individual property that was lost stolen or damaged on the school or district's premises or while being used at a school or district function. Use of funds in this manner is prohibited by the Texas Tort Claims Act.
12. Transfer of funds to the faculty accounts (unless the transfer is to correct a prior error).
13. Any other expenditure prohibited by federal or state law, or TEA guidelines.
14. Meals for same day travel. IRS considers this income that must be reported on the form W-2.