

# **BANDERA INDEPENDENT SCHOOL DISTRICT**

## **PROCEDURES MANUAL**

### **ACTIVITY FUNDS**

This procedure is designed to provide a set of standardized accounting guidelines and procedures for the administration of the Bandera Independent School District Activity Funds. Principals, cash receipt clerks, sponsors and other personnel involved in the handling of Activity Funds are responsible for following the guidelines and procedures prescribed in this manual. This manual supersedes all prior publications regulating the administration of Activity Funds.

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## **SECTION 1 GENERAL INFORMATION**

### **1.1 PURPOSE OF ACTIVITY FUNDS**

The Activity Fund is 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 Activity Fund is delegated to each campus and must comply with the guidelines and procedures required by this manual. Each activity or group must have a charter and/or a constitution. Each must be updated annually, to reflect new officers, sponsors, and/or principals. The constitution must, as a minimum, stipulate the purpose of the organization; its organization, and the purpose of funds to be raised (e.g.: support the goals and activities of the organization). Each time funds are used outside of the stated use, the minutes of the organization showing that the officers of the organization authorized, under the rules of the constitution, authorized the expenditure, and that the membership agreed; must be provided.

### **1.2 RESPONSIBILITY FOR ACTIVITY FUNDS**

- A. The school principal is responsible for the proper collection, disbursement and control of all activity fund monies. This responsibility includes:
  - B. Providing for the safekeeping of monies.
  - C. Proper accounting and administration of fund transactions.
  - D. Expenditure of funds in compliance with applicable state laws, and local board policy administrative guidelines.
  - E. Adequate training and supervision of all personnel designated by the principal to administer activity funds.
  - F. Designate sponsors in writing, provide a list to the business office, and certify sponsors have been in serviced on this procedure.
  - G. Designate the Campus Secretary or another trusted individual as cash receipt clerk in writing, and certify the cash receipt clerk has been in serviced on this procedure. The cash receipt clerk will be a single point of contact at the campus, designated to receive collections from activity sponsors, and prepare and make deposits. The name of the cash receipt clerk will be provided to the business office, which will procure bonding.

The principal is not responsible for funds collected, disbursed and controlled by parent or booster organizations. These parent and booster organizations funds are not to be accounted for in the school's Activity Fund.

### **1.3 AUDIT OF ACTIVITY FUNDS**

Activity Funds are audited periodically by the District's business office. In addition, an audit is to be performed whenever there is a change in principal or cash receipt clerk or sponsor. The principal may request in writing a special audit if a situation or event warrants it.

### **1.4 RETENTION OF RECORDS**

All records should be kept current and in good order 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 for each bank deposit. The District provides cash receipt books.

### **2.2 REQUEST FOR CHECK**

A Bandera ISD requisition form is the authority for the issuance of an Activity Fund check. All checks are drawn on a district check issued by the business office.

### **2.3 BANK DEPOSIT SLIPS**

Deposit slips, once validated by the bank, serve as a record for the specific date that receipts were credited for the bank account. Copies of all deposit slips must be submitted to the business office. Deposit slips are obtained from the business office, as needed.

### **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. The Business Office is responsible to receive a bank statement, and then reconciling for all accounts including checking and investments.

### **2.6 GENERAL LEDGER - COMPUTER PRINTOUTS**

The General Ledger for Activity Funds is maintained on the District's central computer system. The General Ledger summarizes all transactions of the Activity Fund during the month. Each series and in some cases, a combined cash journal of monthly reports generated from month end closeout should be maintained or filed for audit purposes.

### **2.7 PREPARATION OF RECORDS**

All records must be completed in ink.

## **SECTION 3 BANKING PRACTICES AND PROCEDURES**

### **3.1 BANK ACCOUNTS**

- A. The school district shall have only one bank checking account which shall be entitled "Activity Fund." This account title must be imprinted on all deposit slips. All monies received will be deposited into this account, and all disbursements will be made by a check drawn on this account.
- B. Only activity fund transactions may be directed through the Activity Fund. Transactions controlled by the lunchroom or by outside organizations such as the PTO or booster clubs, must be handled through these groups' own bank account.

## **SECTION 4 ISSUING RECEIPTS**

### **4.1 GENERAL RECEIPTING PROCEDURES**

- A. All cash and check collections must be recorded (in triplicate) by the person receiving the money:

1. Original (white) to person submitting the money.
  2. Posting copy (yellow) to the business office.
  3. Permanent copy (pink) retained in the receipt book.
- B. The receipt must be completed in its entirety, including:
1. Date, organization, purpose, and amount
  2. The individual or firm 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, e.g.: 2008 year book, choir trip.**
  4. The correct Activity Fund account code
  5. The signature of the person receiving the money. The signature must be manual; signature stamps are forbidden.
- C. An actual cash count should be made by the person signing the receipt in the presence of the person turning in the money, whenever possible.
- D. Post dated checks cannot be accepted from any source.
- E. Under no circumstances shall a cash receipt be altered. If an error occurs, VOID the original receipt and all duplicates and issue a new receipt. The original of the voided receipt must be attached to the copies and retained for audit purposes.

#### **4.2 RECEIPT OF MONEY BY PERSONS OTHER THAN THE CASH RECEIPT CLERK**

- A. The campus secretary or designee is responsible for maintaining an adequate supply of Cash Receipt Books
- B. A distribution record must be kept of all Cash Receipt Books issued to teachers, sponsors and other individuals approved by the principal to collect funds.
- C. Money may be collected by an authorized individual other than the Cash Receipt Clerk (teachers, librarian, clerks, etc., but only as approved by the principal) for such items as books, student fees, fund raising activities, etc. In such instances, the individual collecting the monies must account for the monies collected as follows:
  1. Tabulation of Monies must be completed with all information provided.
  2. In some cases, the authorized individual may issue Cash Receipts to payers for monies collected.
  3. Collections shall be submitted to the Cash Receipt Clerk daily, or whenever the aggregate amount of such collections exceeds \$50.00.
  4. The original completed yellow copy of Cash Receipts shall be sent with monies collected to the Cash Receipt Clerk who 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 Cash Receipt Clerk should keep on file for 5 years for audit purposes the original Cash Sub-Receipts.
  6. Individual sponsors/collectors should keep verified copies of the cash receipts collected for 5 years for audit purposes.

## **SECTION 5 DEPOSITS OF FUNDS**

### **5.1 GENERAL OPERATING PROCEDURES**

- A. Deposits must be made whenever cash collections exceed \$300 for secondary schools and \$100 for elementary schools.
- B. Deposits should always be made on Friday even though the cash on hand does not exceed the maximum allowable. Un-deposited receipts at the close of the school week (normally Friday except in the case of holidays) should be kept to a minimum.
- C. All checks held for deposit shall be endorsed as follows:
  - For Deposit Only
  - Activity Fund name or number
  - Account Number

It is recommended that all checks be endorsed at the time they are receipted or accepted.
- D. All cash receipts supporting cash deposits shall be deposited in numerical sequence.
- E. Re-deposits (of returned checks) must be deposited separate from other funds collected.
- F. All monies on hand at the end of the school year should be deposited prior to closing the books for the year.

### **5.2 PROCEDURES FOR PREPARATION OF BANK DEPOSITS**

- A. A bank deposit slip shall be prepared in triplicate deposit and shall include the following:
  - 1. The date and amount of the deposit
  - 2. The cash receipt number(s) issued that make up the deposit. – Only 1 receipt per deposit. Do not combine receipts.
  - 3. A listing of each check in the deposit (or a tape).
- B. The bank retains the original copy of the deposit slip. The duplicate copy is validated by the bank and returned at the time of the deposit. The Cash Receipt Clerk should verify the validated amount, then send a copy to the business office with a Deposit Explanation form.
- C. The sum of the amounts of the supporting cash receipts must agree with the amount of the deposit slip.
- D. Substituting personal checks for cash deposits is forbidden.

For procedures on handling returned checks, redeposit and deposit corrections, see Section 6 of this manual.

### **5.3 CASHING OF CHECKS**

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

## **SECTION 6 RETURNED CHECKS AND RE-DEPOSITS**

### **6.1 RETURNED CHECKS**

Redemption of returned checks is a function of the business office. The following are the business office procedures. Sponsors should not accept payment for returned checks.

Occasionally, the bank for a variety of reasons returns a check, which had been previously deposited. A check may be returned for improper signature, insufficient funds, or account closed. When the bank returns a check, the following procedures shall be followed:

- A. The business office shall immediately notify the maker of the returned check and request that it be redeemed with cash.
- B. If the maker of the returned check requests that it be re-deposited, such action shall be taken. A check may be re-deposited only once; after such time only cash may be accepted.
- C. Under no circumstances should the returned check be surrendered to the maker except in return for cash.
- D. Retain all bank memorandums in the school files.

## **6.2 RE-DEPOSITS**

When a returned check is redeemed by the maker, the resulting deposit is known as a redeposit." Procedures to be followed are:

- A. Prepare a separate deposit disclosing:
  - 1. Date and amount of re-deposits
  - 2. Name of the maker of the returned check.
  - 3. The previous cash receipt number or the activity account where the check was originally deposited.
- B. DO NOT issue a cash receipt since such action would constitute a duplication.
- C. If a person redeems a returned check with cash, give him/her the returned check as his receipt. (Keep photocopy for records.)

## **6.3 UNCOLLECTED CHECKS**

The business office is responsible for the collection of returned checks. The following procedures are for checks deposited twice in the School's Activity Fund Account and returned the second time by the bank marked non-sufficient funds or account closed.

- A. Send a letter to the maker of the check requesting payment in cash, money order, or by cashier's check within a ten (10) day period. The letter should be sent to the last known mailing address of the maker and should contain the check number, date and amount of check. **DO NOT SEND ORIGINAL CHECK!** The letter should stipulate the check has been redeposited and returned again, and unless payment is received within ten (10) days, the check will be turned over to the County Attorney's Office for the filing of criminal charges. This letter should be sent Certified Mail – Return Receipt Requested.
- B. If no collection is made, the financial clerk will write off the bad check. The bad check will then be forwarded to the County Attorney for action.

## **SECTION 7 DISBURSEMENTS**

### **7.1 GENERAL POLICIES**

- A. Income received from a specific group (student and faculty) should be expended for that group. The principal shall ensure that expenditures from these accounts are written for the intended purpose of the group and should not divert for other uses

- B. **The principal shall approve no expenditure of funds unless sufficient funds are available in the appropriate activity account.** Thus, no check shall be drawn on any account with a negative balance unless sufficient funds are available in the appropriate fund account, or unless funds are anticipated at a later date in the appropriate activity fund account.

**7.2 PAYMENTS TO NON-EMPLOYEES FOR CONTRACTED SERVICES**

- A. Payments for services performed by individuals not employed by the District may be made directly from the Activity Fund.

**COST APPROVAL REQUIRED**

All requisitions	Sponsor, Principal, and business office representative
Greater than \$25,000	Board of Trustees

**7.3 PROFESSIONAL CONFERENCE EXPENSES**

Activity Fund monies may be used for professional conference expenses in accordance with the District's procedures for out of district travel. A Travel Request form must be completed in advance and submitted to the business office for approval. Complete the budget to be charged line with "Activity Funds." **Before activity funds can be used for such an expense, it must be included in the organization's constitution, or the minutes of the organization.**

**SECTION 8 PURCHASING**

**8.1 DONATIONS**

- A. Student Groups cannot purchase capital assets. Student Groups may donate funds to the district's general fund for the purchase of capital assets. All donations must be forwarded in writing to the Superintendent, and submitted to the Board of Trustees for approval.

**SECTION 9 PURCHASING POLICIES AND PROCEDURES**

**9.1 PURCHASES FROM ACTIVITY FUNDS**

All purchases from Activity Fund monies must comply with purchasing requirements in the Purchasing Procedures Manual, and district policy CH (Local). Both documents are located on the BISD website.

## **SECTION 10 VENDING MACHINES**

### **10.1 GENERAL POLICY**

Revenue from vending machines situated in all areas of the school shall be controlled by the business office, which will contract for them centrally. Annual up-front payments will be credited to the campuses, and distributed to activities as determined by the campus principal. All activity fund raisers conducted on district property involving the sale of soft drinks must be coordinated through the vending machine contractor, San Antonio Bottling Co.

## **SECTION 11 STATE, LOCAL SALES AND FEDERAL EXCISE TAXES**

### **11.1 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 or 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 schools 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 Tax Exemption Certificate. To be valid the certificate must state that the merchandise being purchased is for the organization's own use in providing education, is being made in the name of the organization, and that payment shall be made from the organization's own funds.

Purchases for their own use by individuals, even though connected with a school or school organization, are not exempt from the tax. Examples - cheerleaders purchasing their own uniforms, band members purchasing their own instruments and athletic teams purchasing their own jackets.

#### **B. EXEMPT SCHOOL ITEMS**

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

1. Fees and admission tickets, including football and drama tickets
2. Club memberships
3. Sales of food and soft drinks sold during a regular school day, subject to an agreement with the proper school authorities
4. Sale of whole cakes or pies
5. Food and drinks sold at PTO carnivals

### **C. EXEMPT FOOD SALES**

The sales tax is not collected on meals and food products, including candy and soft drinks, served in a secondary school during the regular school day by a school, student organization or PTO subject to agreement with school authorities. Foods of Minimal Nutritional Value, as defined by the Texas Department of Agriculture, may not be served or sold at elementary schools during the school day, or middle schools during meal times.

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, Future Homemakers, etc.) if:

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

### **D. TAXABLE SALES**

#### 1. Supplies and Publications

Sales taxes are accounted for, deducted, and reported by the business office. Public and non-profit private schools and school-related organizations must collect the sales tax on the following:

- a. School-purchased supplies sold directly to students including athletic equipment and physical education uniforms.
- 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

#### 2. Sales by Teachers and Students

Teachers and students **MUST COLLECT** the sales tax on merchandise other than food products they sell. The best method for this at the point of sale is to ensure the appropriate taxes are calculated and added to the unit price of the item sold.

The district is responsible for insuring the tax is paid. The school may purchase items tax free and must collect the tax when the items are sold.

3. There are no Tax Exempt numbers. Exemption certificates **DO NOT** require numbers.

### **E. 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.

## **SECTION 12 FUND RAISING ACTIVITIES**

### **12.1 DEFINITION OF FUND-RAISING ACTIVITIES**

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

### **12.2 FUND-RAISING ACTIVITIES FOR A SCHOOL**

#### **A. GENERAL**

1. Fund-raising activities are not confined to regular school hours but are considered an extension of the school program. When fund-raising 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. In June of each year, each principal shall submit to the Business Manager an annual fund-raising plan on the Fund Raising Request Form listing the organizations, which will engage in fund-raising activities with the intended use of the funds specified.
3. Each organization is limited to a maximum of two fund-raising activities.
4. To request permission to conduct a fund raising activity, the club sponsor should complete the application portion of the Activity Fund Request Form.
5. At the end of each school year, fund raising event, or each six weeks, whichever is shorter, each organization shall report to the principal regarding the outcome of each fund-raising activity and how these funds were used.
6. Those fund-raising activities and student activities, which require solicitation of funds from business or commercial establishments or residents, shall be limited to the attendance area served by the school. No student shall solicit funds or attempt to sell ads to the public except in his or her own attendance area. This restriction does not apply to solicitations made outside of the boundaries of the District.
7. At the elementary level, door-to-door fund-raising by students in activities sponsored by the school or by a school related organization is prohibited.

#### **B. BAKE SALES – CAUTION CAUTION**

Bake Sales are strongly discouraged even though they are an approved fundraiser. They are **STRONGLY DISCOURGED** due to the fact we cannot control food contamination or what substances could be added to the food. If you decide to do a bake sale please keep this in mind.

#### **C. RAFFLES**

Raffles are not allowed for any fundraiser. As quoted by the Texas Attorney General Website [www.oag.state.tx.us/AG\\_Publications/txts/raffle.shtml](http://www.oag.state.tx.us/AG_Publications/txts/raffle.shtml) “ An unauthorized raffle is considered gambling under the Texas Penal Code. Conducting such a raffle is a Class A misdemeanor. Participating in an unauthorized raffle is a Class C misdemeanor. If you have any questions regarding this please contact the Attorney General at 800-252-8011 or go to there website [www.oag.state.tx.us](http://www.oag.state.tx.us).

## **D. ACCOUNTING FOR FUND-RAISING ACTIVITIES**

1. Collections and Disbursements:
  - a. All collections must be receipted and all payments must be made in accordance with Section 4 of this manual.
  - b. All collections and disbursements associated with any fund-raising activity coordinated by the school or a school-recognized student group shall be transacted through the Activity Fund.
2. A report should indicate gross collections and list any expenses incurred relative to the activity merchandise (advertising, sales tax, prizes, etc.). Disposition of the net proceeds (profits) should also be disclosed if funds were collected for a specific purpose. The financial clerk/secretary is ultimately responsible for the actual preparation and submission of the Summary Sheet; however, the person requesting permission to conduct the fund-raising activity should prepare the report.
3. The club sponsor or activity chairman is responsible for keeping accurate records for all money raising activities. Such records should include at minimum:
  - a. Distribution Lists
  - b. Daily Collection Reports
  - c. Tabulation of sales tax collections (as reported by the business office)
  - d. Original cash receipts received for money turned in to the financial clerk
4. At the conclusion of the fund raising activity, all records should be turned in to the financial clerk with the original white copy of the completed Fund Raising Application and retained for audit purposes.

## **SECTION 13 TRANSFERS OF FUNDS BETWEEN ACTIVITY ACCOUNTS**

### **13.1 GENERAL POLICIES**

- A. Some activity accounts are established for the single purpose of isolating transactions for a specific activity, collection, solicitation, etc., thereby enabling the profitability of the activity to be determined; a Picture Account and Candy Sale Account would be two (2) examples. Net proceeds remaining in such an account must be transferred to the account approved. 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.

- B. Some activity accounts are expected to be revenue producing by the very nature of the accounts. Receipts almost always exceed possible expenditures and the balance in such an account will increase indefinitely unless some disposition is made of the excess revenue; vending machine accounts are an example.
- C. Occasionally a club will compensate another school organization for goods purchased or services performed. This may occur when a club purchases advertising in the yearbook, newspaper, etc. A transfer of funds shall be made between accounts in such instances in lieu of issuing an Activity Fund check.
- D. Likewise, a club may desire to make a voluntary donation or contribution to partially defray the expenses incurred by another club in directing a certain activity. In such cases, the contribution shall be effected by an internal transfer of funds.
- E. Transfers require the approval in writing of the principal and club sponsors or account custodians when the transfer involves accounts with delegated responsibilities.

### **13.2 DOCUMENTATION OF TRANSFERS**

- A. Each transfer shall be initiated by both the amount of and the reason for the transfer.
- B. When all required approvals have been obtained the business office may proceed with the necessary journal entries.
- C. All copies of the Transfer of Funds Forms shall be maintained with the School Activity Fund Records.

Bandera ISD  
010902

PURCHASING AND ACQUISITION

CH  
(LOCAL)

PURCHASING  
AND  
CONTRACTING  
AUTHORITY

The Board retains the sole authority to approve any contract purporting to bind the District, except as expressly set forth in this policy.  
No employee of the District is authorized to act as an agent neither of the District nor to execute any contract on behalf of the District except pursuant to this policy.

DELEGATION OF  
PURCHASING  
AND  
CONTRACTING  
AUTHORITY

The Board delegates to the Superintendent the authority to determine the method of procuring goods or services for all contracts valued at \$25,000 or less. Such delegation does not extend to contracts for construction services. The Superintendent may further delegate such authority to determine the method of procuring goods or services unless specifically prohibited by Board action. The Superintendent or designee shall have the authority to make budgeted purchases unless:

1. State law requires the Board to make or approve a purchase, or
2. Contracts from bids and proposals meet or exceed the statutory competitive procurement limit individually or in the aggregate over the term of one year.
3. Sole source purchases meet or exceed the statutory competitive procurement limit, individually or in the aggregate over the term of one year.
4. Emergency purchases made individually meet or exceed the statutory competitive procurement limit, and for which insufficient time exists to solicit bids or proposals, to the extent permitted by CH(LEGAL).
5. Professional services contracts meet or exceed the statutory formal competitive limit, individually or in the aggregate over the term of one year.
6. Change orders for facility maintenance or public works contracts meet or exceed the amount approved by the Board; or contracts that did not originally require Board approval, but for which change orders have met or exceeded the statutory formal competitive limit.

7. Cooperative purchase resolutions and agreements.

The delegation of authority set forth above does not extend to contracts of any amount involving: (1) the purchase or sale of real property; (2) the sale of surplus personal property; or (3) employment contracts otherwise subject to Board review and acceptance.

The Board may delegate additional purchasing or contracting authority to the Superintendent or other persons at such time as it deems necessary or convenient. Such delegation shall be effected through a resolution or motion formally adopted by the Board, and may not be further delegated unless permitted by the terms of the resolution or motion.

The Superintendent or designee shall have the authority to make purchases and enter into contracts on behalf of the District as follows:

1. Purchases in any amount from a vendor already under Board-approved contract with the District.
2. Purchases in any amount from GSC Cooperative Purchasing Contracts, including Qualified Information Service Vendors (QISV).
3. Purchases in any amount from a contract the District is "riding" as part of a Board-approved cooperative purchase program.
4. Facility maintenance or public works projects, where the District is acting as its own general contractor, which do not exceed the statutory formal competitive limit, e.g.: in the remodeling of a campus, where the carpentry <\$25,000 and the HVAC work <\$25,000 and the electrical work <\$25,000, but the aggregate of all work would exceed \$25,000.
5. Contracts that do not require the expenditure of District funds and/or do not require the use of District facilities, unless specifically excluded elsewhere in this policy or in law.

The Superintendent or designee is further authorized for the following:

1. Negotiation and execution of contracts for which the Board has given its approval to enter.
2. Negotiation and execution of contracts less than the formal competitive limit, for which Board-approval is not required.
3. Execution of optional year(s) renewals for contracts, where extension options were included and offered by the vendor in the initial bid or proposal that will meet or exceed the statutory formal competitive limit.

PAYMENT OF TAXES

The District shall not buy from, sell to, or otherwise do business with any entity or individual indebted to the District, in accordance with the Tax Code

LEGAL REVIEW

The Superintendent is authorized and directed to submit any District contract valued in the aggregate in excess of \$25,000 for review by the District's legal counsel unless in a format previously reviewed and approved. The Superintendent is further authorized to submit any other contracts for legal review at his or her discretion.

COMPETITIVE BIDDING

If competitive bidding is chosen as the purchasing method, the Superintendent or designee shall prepare bid specifications. All bids shall be submitted in sealed envelopes, plainly marked with the name of the

bidder and the time of opening. All bidders shall be invited to attend the bid opening. Any bid may be withdrawn prior to the scheduled time for opening. Bids received after the specified time shall not be considered.

The District may reject any and all bids.

COMPETITIVE  
SEALED  
PROPOSALS

If competitive sealed proposals are chosen as the purchasing method, the Superintendent or designee shall prepare the request for proposals and/or specifications for items to be purchased. All proposals shall be submitted in sealed envelopes, plainly marked with the name of the proposer and the time of opening. Proposals received after the specified time shall not be considered. Proposals shall be privately opened at the time specified, but the number of proposals received, the entities submitting proposals, and the terms of the proposals will not be made public record until the Board has determined final disposition of the proposals. Proposals may be withdrawn prior to the submission of best and final offers. Changes in the content of a proposal and in prices may be negotiated after proposals are opened.

The District may reject any and all proposals.

RESPONSIBILITY  
FOR DEBTS

The Board shall assume responsibility for all debts and liabilities incurred under any contract executed by the Superintendent or other person pursuant to a delegation of authority under this policy. The Board shall not be responsible for any debt or liability incurred by any person not acting pursuant to a delegation of authority under this policy, and the person making any unauthorized purchase or contract shall be solely responsible for such debts or liabilities.

PURCHASE  
COMMITMENTS

All purchase commitments shall be made by the Superintendent or designee on a properly drawn and issued purchase order, in accordance with administrative procedures.

PERSONAL  
PURCHASES

District employees shall not be permitted to purchase supplies or equipment for personal use through the District's business office.

PROFESSIONAL  
SERVICES  
CONTRACTS

No contract for professional services shall have a term in excess of five years without being subject to competition. These contracts include those professions included in the Professional Services Procurement Act and others covered in the Texas Education Code. These services shall be competed using the request for proposals, in accordance with the procedures listed above.

BANDERA INDEPENDENT SCHOOL DISTRICT

**FUND RAISER REQUEST FORM**

In order to receive permission for a fund-raising activity, please complete the following information and return to your campus principal. It will be necessary to secure the permission of the campus principal and the Superintendent prior to making a commitment to a fund-raising activity.

Please note that the law permits TWO tax-exempt fund-raisers per organization in a calendar year. It is the responsibility of the sponsor to include and collect taxes with your activity. Take this into account when establishing prices. Service activities such as a car wash or bake sale are not included in tax collection. However, a special project made in the instruction of the classroom that is sold and becomes the possessions of an individual is taxable.

Please consult with a permanent employee of the sales tax division at 1-800-252-5555 if you have a question about an exempt/non-exempt sale.

\_\_\_\_\_

Description of the fund raising activity: \_\_\_\_\_

\_\_\_\_\_

Nature of the activity: \_\_\_\_\_

Company Name: \_\_\_\_\_

Purpose of the fund raising activity: \_\_\_\_\_

\_\_\_\_\_ Expected net income: \_\_\_\_\_

Profits will be used for: \_\_\_\_\_

\_\_\_\_\_

Date(s) of the planned activity: \_\_\_\_\_

Location of the planned activity: \_\_\_\_\_

Who will do the selling? \_\_\_\_\_ Where? \_\_\_\_\_

Will door-to-door solicitation be involved? \_\_\_\_\_

By signing and submitting this request, I accept responsibility for the Sales Tax collection and cash collections involved.

Sponsor signature: \_\_\_\_\_ Date: \_\_\_\_\_

Principal approval: \_\_\_\_\_ Date: \_\_\_\_\_

<u>Business Office use only:</u>		
Status of fund raising activity (Circle one):	EXEMPT	NONEXEMPT
Reviewed by: _____	Date: _____	

Business Manager approval: \_\_\_\_\_ Date: \_\_\_\_\_

BANDERA INDEPENDENT SCHOOL DISTRICT

**FUND RAISING FINANCIAL RECAP**

Club: \_\_\_\_\_ Account Number: \_\_\_\_\_

Campus: \_\_\_\_\_ Activity: \_\_\_\_\_

Beginning sale date: \_\_\_\_\_ Ending Sale date: \_\_\_\_\_

Description of product(s) or services: \_\_\_\_\_

\_\_\_\_\_

Vendor name: \_\_\_\_\_ Phone: \_\_\_\_\_

Vendor address: \_\_\_\_\_

\_\_\_\_\_

A. Total Sales: \_\_\_\_\_

B. Expenses: \_\_\_\_\_

C. Actual Income (A minus B) \_\_\_\_\_

Status of any remaining inventory: \_\_\_\_\_

Sponsor signature: \_\_\_\_\_ Date: \_\_\_\_\_

Principal approval: \_\_\_\_\_ Date: \_\_\_\_\_

Business Office verification: \_\_\_\_\_ Date: \_\_\_\_\_

**DO NOT COMBINE DEPOSITS. IF YOU HAVE FUNDRAISER MONEY DO NOT COMBINE WITH T-SHIRT MONEY ETC...**

**DEPOSIT REPORT**

DATE \_\_\_\_\_ RECEIPT # \_\_\_\_\_

Please put your activity number in the memo section of all checks deposited. You must also record exactly what you have sold or collected money for. This report is used to process the sales tax report that is sent to the IRS. The Business Office cannot credit your account with out this report, deposit slip and receipt.

TOTAL DEPOSIT \$ \_\_\_\_\_

SPONSOR \_\_\_\_\_ ORGANIZATION \_\_\_\_\_

REASON FOR DEPOSIT \_\_\_\_\_

ACCOUNT CODE # \_\_\_\_\_

FUNDRAISER #1 \_\_\_\_\_ FUNDRAISER #2 \_\_\_\_\_

**REMINDER: YOU ARE ONLY ALLOTTED 2 FUNDRAISERS PER SCHOOL YEAR. THIS FORM MUST BE FILLED OUT COMPLETELY OR IT WILL BE RETURNED TO YOU.**

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