



Canutillo Independent School District

Acknowledgement of Responsibilities

The purpose for the raising and expending of funds by student groups is for the direct benefit of the students. Fund raising activities will contribute to the education experience of the students and will not conflict with the instructional program. Money raised by student groups and organizations will be held by the school as trustee. The sponsor of a student club or group is responsible for maintaining adequate financial records as evidence of proper custodianship of money received by and disbursed by club accounts.

I hereby acknowledge that I have read the REGULATION CFD and that I am responsible for complying with it. In particular, I acknowledge that:

1. All campus activities will be approved, in advance, by the principal and the Executive Director of Finance using the Campus Activity Application.
2. I am responsible both for safeguarding and accounting for funds received from or on behalf of students.
3. Student activity money will be turned in to the office once an aggregate amount of \$50 is collected or once per week in the same form which it was received.
4. At the completion of a campus activity, the Activity Financial Recap or Community Service Outreach Form and activity support documentation will be completed and submitted to the Office Manager and Principal for review and approval.
5. Use of the sales tax exemption certificate for personal purchases is a violation of the sales tax law.
6. I will maintain a positive balance in my club account.

I understand that I will be held responsible for any student activity funds entrusted to me and that I will reimburse the student organization for any money which is lost due to carelessness, theft, fraud, or failure to follow established procedures. In instances, where campus activity guidelines and procedures are not followed, the following actions may result:

1. Letter of reprimand in personnel folder;
2. Reimbursement for the value of the shortage;
3. Future requests for fund raising will be denied;
4. Other, as deemed appropriate by the Superintendent which may include termination and/or criminal prosecution.

Sponsor's Signature

Club/Organization Name

Date

Principal's Signature

Campus Name

Date

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor or other person doing business with local governmental entity

OFFICE USE ONLY

Date Received

This questionnaire reflects changes made to the law by H.B. 1491, 80th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code by a person who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the person meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed. See Section 176.006, Local Government Code.

A person commits an offense if the person knowingly violates Section 176.006, Local Government Code. An offense under this section is a Class C misdemeanor.

1 Name of person who has a business relationship with local governmental entity.

2 Check this box if you are filing an update to a previously filed questionnaire.

(The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date the originally filed questionnaire becomes incomplete or inaccurate.)

3 Name of local government officer with whom filer has employment or business relationship.

Name of Officer

This section (item 3 including subparts A, B, C & D) must be completed for each officer with whom the filer has an employment or other business relationship as defined by Section 176.001(1-a), Local Government Code. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer named in this section receiving or likely to receive taxable income, other than investment income, from the filer of the questionnaire?

Yes No

B. Is the filer of the questionnaire receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer named in this section AND the taxable income is not received from the local governmental entity?

Yes No

C. Is the filer of this questionnaire employed by a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership of 10 percent or more?

Yes No

D. Describe each employment or business relationship with the local government officer named in this section.

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Signature of person doing business with the governmental entity

Date



2014-2015 Campus Activity Sponsor Training

Presented by: David C. Solis
Gloria De Leon

Updated August 2014

Topics to Discuss

- ✓ Dates to Remember
- ✓ General Information
- ✓ Activity Process
- ✓ Specific Activities
- ✓ Utilization of Activity Funds
- ✓ Questions

Dates to Remember



- August 2014 – Sponsor Training
- September 12th – Fall Semester Campus Activity Plan Due (SCAP)
- October 16th – Sponsor Training (Last Training for Fall Semester)
- December 5th – Fall Semester Activity Financial Recaps Due

Dates to Remember



- December 15th – Spring Semester Campus Activity Plan (SCAP)
- February 5th – Sponsor Training (Only Spring Semester Training)
- May 15th – Last Day for Campus Activities
- May 29th – Spring Semester Activity Financial Recaps Due

General Information

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Board Policies

CFD Accounting – Activity Fund Management

Other Board Policies Relevant to Activity Funds:

- CAA Fiscal Management Goals and Objectives (Financial Ethics)
- CDC Other Revenues - Grants from Private Sources
- CPC Office Management-Records Management
- DH Employee Standards of Conduct
- FJ Gifts and Solicitations
- GE Relations with Parents or Parents' Organizations
- FP Student Fees, Fines and Charges

All Board policies must be adhered to in the administration, handling, and maintenance of activity funds.

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What Are Activity Funds?

- Funds generated and accumulated by the school from the collection of student fees, approved fund raising, and other approved activities.
- Fund held in trust by the school and used to:
 - promote the general welfare of the school, or
 - promote the educational development and morale of all students.
- Three Categories
 - Student Organization Funds
 - Campus Funds
 - Hospitality/Courtesy Funds

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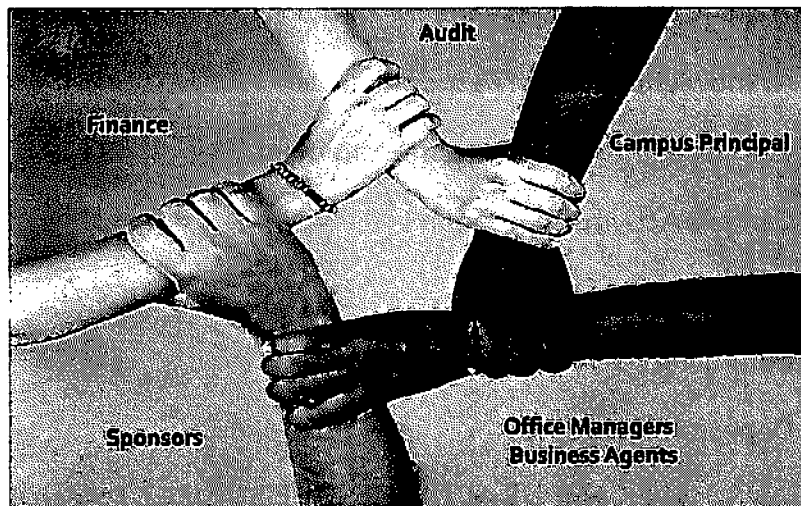
Activity Resource Manual

1. Provide the administration, sponsors, parents, students, and community reasonable assurance that all activities are properly accounted for.
2. Ensure that generally accepted accounting principles are followed.
3. Ensure that sound internal controls are in place to provide protection of activity funds.
4. Provide both administrative and accounting controls to safeguard assets and ensure reliability of the financial records.
5. Ensure that all of the District's activities are accounted for in a consistent and comparable manner.

Adhering to these guidelines and procedures can help to prevent the misappropriation of funds, violations of Federal, State, and District regulations, and acts of fraud or negligence.

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Activity Fund Management Roles



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Campus Activity Requirements

- Semester Campus Activity Plan submitted twice a year.
- Activities must be approved by the Principal and Financial Services.
- A campus or campus organization is allowed to have only two (2) on-going fund raising activities at any one time.
- A profit of 45% or more is expected.
- Students participating will benefit from the activity.
- Activity is sponsored by the school or a school organization.
- Activity is recapped within 30 calendar days of the end of the activity.

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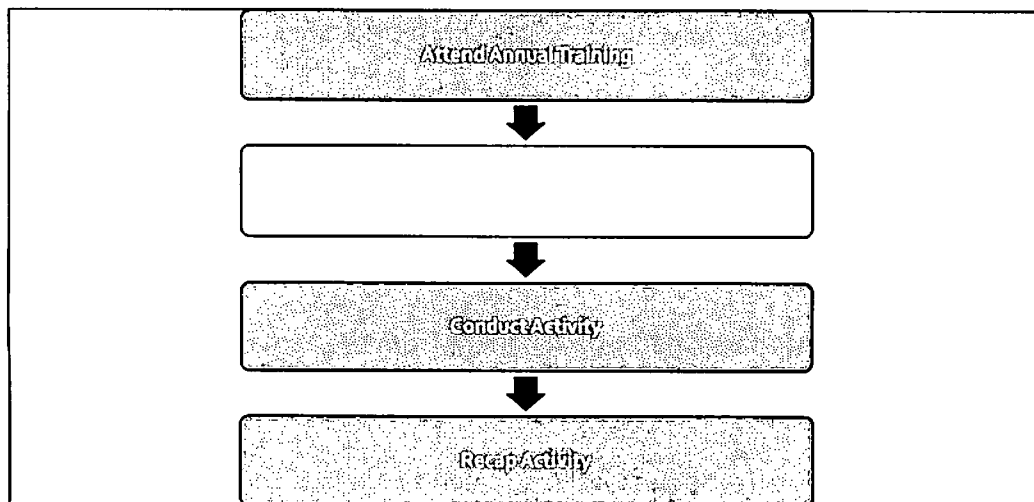
Campus Activity Documentation

1. Training attendance sheets
2. Acknowledgement of Responsibilities
3. Conflict of Interest Disclosure Statement
4. Campus Activity Application
5. Activity Financial Recap
6. Community Service Outreach Form
7. Deposit Tally Sheets

ALL CAMPUS ACTIVITIES ARE SUBJECT TO AUDIT

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Campus Activity Process



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Sponsor Responsibilities

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Sponsor Responsibilities

1. Annually attend a Campus Activity Training offered by the District prior to sponsoring an activity.
2. Must have a signed Acknowledgement of Responsibilities and Conflict of Interest Disclosure Statement (FORM CIS) on file with the Finance Department prior to sponsoring an activity.
3. Obtain approval from the Campus Principal and Finance Department prior to conducting any activity.
4. Ensure that District policies, regulations, and procedures are followed when conducting activities.

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Sponsor Responsibilities

5. Must notify the Principal, Finance Department, Risk Management and Safety Coordinator and immediately report all thefts to the Sheriff Department. The sponsor may be liable for not reporting thefts in a timely manner.
6. Responsible for maintaining accurate records of all sales activities and accounting for all items purchased from vendors for resale.
7. Ensure that revenues from an activity are not commingled with club purchases. Utilization of profits to buy goods or services is considered a separate activity which requires that a purchase order be processed.

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Sponsor Responsibilities

8. Make concerted effort to collect 100% of the outstanding balance.
9. Any consistent losses, uncollectible balance, thefts, and/or unaccounted for balances may restrict a sponsor's ability to participate in campus activities.
10. Fiscally responsible for all facets of the campus activity. He/she may be held liable for all unapproved campus activities and for any shortages identified if District regulation has not been followed.
11. Obtains the principal's approval for all uncollected product.

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Sponsor Responsibilities

12. Obtains the principal's approval for all surplus/damaged inventory.

The use of surplus inventory is designated by the principal and not the sponsor.

The District:

- a. Reserves the right to stop payment on all campus activities in which the sponsor/vendor neglected to have the campus activity application approved or purchase order in place prior to beginning the activity. In these cases, a contract exists between the vendor and employee. Refer to POLICY CH (LEGAL & LOCAL).
- b. Will not be liable for any unapproved fund raising activities.

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Starting An Activity

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Required Documentation

- Acknowledgement of Responsibilities
- Conflict of Interest Disclosure Statement
- Campus Activity Application

Documents submitted after sponsor has attended an annual Campus Activity Sponsor Training.

Submitted once annually



Canutillo Independent School District Acknowledgement of Responsibilities

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4. Other, as deemed appropriate by the Superintendent which may include termination and/or criminal prosecution.

Sponsor's Signature _____ Club/Organization Name _____ Date _____

Principal's Signature _____ Campus Name _____ Date _____

Submitted at least once annually and whenever a conflict of interest exists

<p style="font-size: small;">CANUTILLO CO CLERK ACCOUNTING ACTIVITY FUNDS MANAGEMENT</p> <p style="text-align: center;">LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT</p> <p style="font-size: x-small;">(Instructions for completion and filing this form are provided on the back page.)</p> <p style="font-size: x-small;">This questionnaire reflects changes made to the law by H.B. 1428, 85th Leg., Regular Session. This is the version to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.</p> <p>1) Name of Local Government Officer _____</p> <p>2) Office Held _____</p> <p>3) Name of person described by Sections 176.002(a) and 176.002(c), Local Government Code _____</p> <p>4) Description of the nature and extent of employment or other business relationship with person named in item 3 _____</p> <p>5) List gifts accepted by the local government officer and any family member, excluding gifts described by Section 176.002(a)-15, if aggregate value of the gifts accepted from person named in item 3 exceed \$250 during the 12-month period described by Section 176.002(a)(15).</p> <p>Date Gift Accepted _____ Description of Gift _____ Date Gift Accepted _____ Description of Gift _____ Date Gift Accepted _____ Description of Gift _____</p> <p style="font-size: x-small;">(Attach additional forms as necessary.)</p> <p>6) AFFIDAVIT</p> <p style="font-size: x-small;">I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to a family member (as defined by Section 176.001(2)) Local Government Code of the local government officer. I also acknowledge that the statement covers the 12-month period described by Section 176.002(a), Local Government Code.</p> <p style="text-align: right;">_____ Signature of Local Government Officer</p> <p style="font-size: x-small;">APPRO: Authority: Chapter 1, Section 4, Article 2, State Constitution Sworn to and submitted before me, by the _____ of _____, this _____ day of _____, 20____, to certify which, unless my hand and seal of office.</p> <p style="font-size: x-small;">Signature of other administering authority _____ Address: _____ Title: _____</p> <p style="font-size: x-small;">DATE REVISED: 08/15/2014 CFO REGULATION 61-31007-01</p>	<p>FORM CIS</p> <p style="font-size: x-small;">OFFICE USE ONLY</p> <p>Date Received _____</p>
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Completed and Campus Approved form must be submitted to Financial Services at least 5 Business Days before the start of the activity.

Approved by Campus Principal and Financial Services

<p style="font-size: small;">CANUTILLO CO CLERK ACCOUNTING ACTIVITY FUNDS MANAGEMENT</p> <p style="text-align: center;">CANUTILLO I.S.D. CAMPUS ACTIVITY APPLICATION</p> <p style="text-align: right;">Campus ID _____ Club Area _____ Activity ID _____</p> <p>To: VETS Round Table _____</p> <p>Organization/Club Name _____ Date of Request _____</p> <p>Campus _____ Contact Name _____</p> <p>Activity Start Date _____ Activity End Date _____</p> <p>Time of day of activity _____ Who will do the activity? _____</p> <p style="text-align: center;">DESCRIPTION OF ACTIVITY</p> <p>PROPOSED/VEHICLE TO BE USED: _____</p> <p>For what purpose(s) will the proceeds be used? (Be Specific) _____</p> <p>Market Area _____</p> <p>Is the table outside? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>Is the activity designated as a fee free day? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>Is this the organization's first or second fee free day? <input type="checkbox"/> 1st <input type="checkbox"/> 2nd</p> <p>Total Cost _____ Estimated Profit _____ Percentage Profit _____</p> <p>VEHICLE NUMBER _____ VENDOR NAME _____</p> <p>Have all previous fund raising activity debts been satisfied? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>Campus Activity ID _____ Amount Outstanding _____</p> <p>Explanation(s) _____</p> <p style="font-size: x-small;">I certify that I am eligible to be elected as a member of the governing body of the local government and that I am not a member of the governing body of the local government. I further certify that I understand and read the CFO regulation and signed the Acknowledgment of Responsibilities form. I will notify the Finance Office promptly of all subsequent changes to this application within the 120 days. I warrant that you request this to file forms to disclose any potential conflicts of interest that may arise during the period of the activity.</p> <p>SUBMITTED BY: _____ Date _____</p> <p>APPROVED BY: _____ Date _____</p> <p>APPROVED BY: _____ Date _____</p> <p style="text-align: right;">RECAP DUE DATE _____</p> <p style="font-size: x-small;">Note: In order to avoid delays, file out this form completely. A completed form may be submitted online before entering any merchandise or services. Email form to: finance@canutillo-isd.org</p> <p style="font-size: x-small;">DATE REVISED: 08/15/2014 CFO REGULATION 61-31007-01</p>	<p>FORM CIS</p>
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Conducting An Approved Activity

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Procurement

- All purchases must be made using an approved District purchasing tool.
- Purchases \$10,000 and over require Board approval.
- Sponsors are restricted from using cash collected to make any purchases.

CASH DISBURSEMENTS ARE RESTRICTED!

- **DO NOT** utilize Local or Federal funds to purchase fundraising products.

Please refer to Policy and Regulation CH

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Collecting and Depositing Activity Funds

- Do not co-mingle personal funds and District funds for any reason.
- Change funds may be set up for the campus or for specific accounts or events
- For control purposes, there should be at least two people involved in the collecting and depositing of funds.
- All activity funds will have a sponsor who is a District employee.
- Sponsors are responsible for collecting, counting, and turning in all funds collected to the campus office business manager or business agent.

Cash and Check Collections

Documentation of cash and checks collected must be done at collection point.

- **Miscellaneous Receipt** – must be issued to each individual who remits money (greater than \$10.00).
- **Collection Log** – may be used to record the collection of money when amount remitted by an individual is less than or equal to \$10.00.

Refer to Cash Receipt and Deposit Guidelines

PERSONAL CHECKS



1. Checks accepted should be for a specific purpose and should be for a specific amount. Checks which are in excess of the amount due (i.e., cash given back to the check writer) **MUST NOT** be accepted.
2. District personnel (sponsors, office managers, coaches, etc.) accepting checks (at collection point) must ensure that they record on the front of the check being received:
 - a. The check-maker's driver's license number and date of birth;
 - b. The check-maker's home/work/cell number.
3. Temporary checks must not be accepted.
4. Post-dated checks will not be accepted.
5. Checks drawn on foreign banks (outside the U.S.) will not be accepted.

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Deposits

1. Sponsor must submit cash to the office manager for deposit when funds on hand are greater than **\$50** or at the end of the week regardless of the amount collected.
NOTE: In the event cash on hand does not exceed the \$50 threshold, funds collected must be secured in a safe and deposited no later than the end of the week.
2. Sponsor must use the deposit tally sheet to remit cash and/or checks to the office for deposit.
3. Office manager or business agent must verify that the total cash remitted agrees to the total of the receipts and/or collection log.
4. The Campus Office Manager will issue the sponsor an Office Receipt for all monies remitted for deposit.

The sponsor should not walk away from the business office without an Office Receipt issued by the Office Manager.

**Cassville Independent School District
Deposit Tally Sheet**

Agency Description _____ **Complete Agency Number** _____

Agency From Account No. _____ **Communication Message or Preauthorized Debit/Order** _____

WRAPPED BILLS		TOTAL	LOOSE BILLS		TOTAL
\$100.00 X	<input type="text"/>	<input type="text"/>	\$100.00 X	<input type="text"/>	<input type="text"/>
\$50.00 X	<input type="text"/>	<input type="text"/>	\$20.00 X	<input type="text"/>	<input type="text"/>
\$20.00 X	<input type="text"/>	<input type="text"/>	\$10.00 X	<input type="text"/>	<input type="text"/>
\$10.00 X	<input type="text"/>	<input type="text"/>	\$5.00 X	<input type="text"/>	<input type="text"/>
\$5.00 X	<input type="text"/>	<input type="text"/>	\$2.00 X	<input type="text"/>	<input type="text"/>
\$1.00 X	<input type="text"/>	<input type="text"/>	\$1.00 X	<input type="text"/>	<input type="text"/>
Wrapped Bills Subtotal		<input type="text"/>	Loose Bills Subtotal		<input type="text"/>

WRAPPED COINS		TOTAL	LOOSE COINS		TOTAL
\$1.00 X	<input type="text"/>	<input type="text"/>	\$1.00 X	<input type="text"/>	<input type="text"/>
\$0.50 X	<input type="text"/>	<input type="text"/>	\$0.25 X	<input type="text"/>	<input type="text"/>
\$0.25 X	<input type="text"/>	<input type="text"/>	\$0.10 X	<input type="text"/>	<input type="text"/>
\$0.10 X	<input type="text"/>	<input type="text"/>	\$0.05 X	<input type="text"/>	<input type="text"/>
\$0.05 X	<input type="text"/>	<input type="text"/>	\$0.01 X	<input type="text"/>	<input type="text"/>
\$0.01 X	<input type="text"/>	<input type="text"/>	\$0.01 X	<input type="text"/>	<input type="text"/>
Wrapped Coins Subtotal		<input type="text"/>	Loose Coins Subtotal		<input type="text"/>

Wrapped Bills Subtotal	<input type="text"/>
Loose Bills Subtotal	<input type="text"/>
Wrapped Coins Subtotal	<input type="text"/>
Loose Coins Subtotal	<input type="text"/>
Total Cash On Hand	<input type="text"/>
Total Deposits	<input type="text"/>

PREPARED BY _____ DATE _____

RECEIVED BY _____ DATE _____

TEACHER OR OFFICE RECEIPT NUMBER _____

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After Hour Collections

- After Hour collections are those in which the office manager or business agent is not able to perform a cash count at collection point but monies are placed in the vault as required by deposit guidelines.
- Funds collected must be secured in a tamper resistant deposit bag and locked in the school's safe/vault until the next business day.
- As soon as possible, on the next business day, the office manager or business agent must count the money in the presence of the individual who remitted the funds and issue an office receipt.

Sales Tax Information

1. All funds received and deposited to the activity fund must be reviewed to determine if sales tax should be collected and paid to the state.
2. School districts, schools, and school groups making sales of taxable items that do not have a specific exemption must collect and remit the tax.
3. Each school district, each school, and each bona fide chapter of each school is allowed to have two, one-day tax-free sales each calendar year.
4. The sales tax statute exempts the sales of food, including meals, soft drinks, and candy, by a group associated with a public or private elementary or secondary school when the sales are part of a fund-raising drive sponsored by the organization, and all net proceeds from the sale go to the organization for its exclusive use.

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Recapping An Approved Activity

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Canutilo Independent School District Activity Outstanding Inventory Sheet FY14

This sheet accounts for purchases which are lost, stolen, outstanding, held in inventory or unaccounted for.

Campus Activity Number:
 Year with Inventory to record:

Sponsor Name - Date: _____
 Principal - Date: _____

Disposal of any outstanding inventory must be approved by the Principal.

	Product or Standard Name	Standard #/ID	Inventory	Amount Outstanding	Amount Unaccounted For
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
	Total Outstanding				

CFD (Regulation)

Canutilo Independent School District Items Provided At No Cost FY14

This sheet should be printed by the sponsor and is used to account for items provided at no cost to students while conducting the activity.

Campus Activity Number:

Sponsor Name - Date: _____
 Principal - Date: _____

Total Number of Items Provided At No Cost: _____

Date	Student Name	Product Provided at No Cost	# of Items Provided	Student Signature
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

CFD (Regulation)

**Canutilo Independent School District
Donated Items for Sale
FY14**

The sheet should be printed by the sponsor and a used to request for items donated by students/parents/teachers to be sold during the selling.

Campus Activity Number:

	Date	Name	Donated Item	# of Items	Estimated Value
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

CFD (Regulation)



CFD-EXHIBIT E
(REGULATION)

COMMUNITY SERVICE OUTREACH

Please submit the original form to Financial Services and maintain a copy for Campus/Clubs records.

Date: _____

Charitable Organization Receiving Donation: _____

Person Accepting Donation: _____

Organization Contact Person: _____

Title: _____ Telephone: _____

Address: _____
Street/PO Box City State/Zip Code

In-Kind Donations (Goods/Services)
 Goods/Services Donated: _____

Total Hours Contributed: _____ Date: _____

Market Value of Goods/Services \$: _____
(Must be determined by donor)

Cash Donation Amount \$: _____ How will the donation be spent: _____

FOR USE BY LEAD GIVING DONATION

Donation Given by: _____

Department/Campus Club Name: _____

Club Sponsor Signature: _____ Date: _____

Principal/Administrator Signature: _____ Date: _____

UPDATED 07/10/2012 (Email form to fundraising@canutilo-isd.org)

Specific Campus Activities

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Specific Campus Activities

1. Proms, Plays, Concerts
 - a. Require that pre-numbered tickets/bracelets be sold.
 - b. Sponsor is required to maintain the integrity of the ticket or bracelet sequence.
2. Free Dress
 - a. Campuses are limited to two (2) free dress activities per semester in which students are charged a fee.
 - b. Pre-numbered tickets or bracelets are required to be used to conduct the activity.
3. Carnivals and Festivals
 - a. Admission must be offered free of charge to students.
 - b. Campus or campus organization(s) may conduct approved activities as part of the carnival or festival to generate funds.

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UPDATE

Specific Campus Activities

4. Concession Activities (*all* food sales) must adhere to the Federal Competitive Rule requirements if sold on the school campus during the school day.
 - a. Require compliance with the City County Health District.
 - b. May require a permit to conduct the activity. Refer to REGULATION GKD.
- **Texas Dept. of Agriculture – “Nutrition Standards for all Foods Sold in School”**
- **Competitive Foods Sales** are all food and beverages sold to students on the School campus during the School day, other than those meals reimbursable under programs authorized by the **National School Lunch Act and Child Nutrition Act.**
- **School Campus** is defined as all areas of the property under the jurisdiction of the school that are accessible to students during the school day.
- **School Day** is defined as the period from the midnight before, to 30 minutes after the end of the official school day.

WEBSITE: <http://www.squaremeals.org/programs/nationalschoollunchprogram/smartsnacks.aspx> 45

Specific Campus Activities

5. Yearbook Sales
 - a. Must be sold price stated on the campus activity application
 - b. Yearbook staff, employees and others are not entitled to discounts or any other special arrangements.
 - c. A yearbook listing of the students who have purchased a yearbook must be maintained.
 - d. Any remaining yearbooks must be secured in a safe place
6. Bookstore Sales
 - a. Items used to conduct this activity must be purchased from campus activity funds. **Budgeted funds** can not be used.

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Summer Camps

- ❖ Summer camps may be offered to students, either as FR activities or as Free camps.
- ❖ Compensation for coaches running the camps is unallowable.
- ❖ All summer camp activity requests must be submitted to the Finance Dept.
- ❖ Parent Liability Form must be kept on file at the campus.
- ❖ Athletic Camps must comply with:
 - ✓ All UIL regulations;
 - ✓ Camps may be run for no more than six (6) consecutive days;
 - ✓ Must be held after the last day of school and no later than the last Monday in July;
 - ✓ Coaches running the camp must be CISD employees or register as district "volunteers" through the HR Department;
 - ✓ Restricted to one camp per sport per campus;
 - ✓ Registration Fee for the camp must not exceed thirty dollars (\$30);
 - ✓ Upon request, students with limited resources may have registration fee waived.
 - ✓ *All athletic summer camps at Canutillo H.S. must be pre-approved by the District Athletic Director.*

Restricted Activities

1. Activities are restricted to those activities where tangible items are sold and can be accounted for.
2. Raffles/Bingo/Games of Chance

School districts are not qualified to hold charitable raffles under the Charitable Raffle Enabling Act (CREA) – Art. 179 and Attorney General Opinion JM-1176 (1990).

An unauthorized raffle is considered gambling under the Texas Penal Code and is a Class C Misdemeanor. These activities are heavily regulated by the government and non-compliance with said regulations can result in serious consequences.

Utilization of Activity Funds

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Utilization of Activity Funds

- In accordance with the intended purpose (as stated on the application) for which the funds were generated.
- To promote the general welfare of the school
- To promote the educational development and morale of all students.

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Utilization of Activity Funds

Activity Funds Can Not be used:

- To sponsor for professional travel or staff development, membership fees, uniforms.
- To purchase Gift Cards

In general, giving away gift cards is not considered to be a good business practice. Gift cards are considered a cash equivalent and are required to be reported as income in accordance with the IRS. Gift of funds are prohibited under Article III, Section 52 of the Constitution.

- Used for excessive staff parties, including food, decorations, and favors.



STUDENT AWARDS and INCENTIVES

OFFICE OF THE
REGENT

Date: _____ Campus: _____
 Purchased Awards from Account #: _____
 What activity took place to earn the award? _____

Student Name	Student ID	Description of Award/Incentive	Value of Award	Student Signature	Date Received

FOR USE BY CAMPUS OFFICE OF STUDENT AFFAIRS

Department/Campus Club Name: _____ Date: _____
 Title/Role/Club Sponsor Signature: _____ Date: _____
 Principal/Administrator Signature: _____ Date: _____

Send forms to administration@unc Charlotte-csl.org
File: 2013-2014 Student Awards and Incentives Form

UPDATED 07/16/2012

Consequences

Strict adherence to District guidelines and regulations is required. Problem cases will be identified and reported to the Internal Audit Office for review. In instances where campus activity guidelines are not followed, the following actions may result:

- Future fund raising requests may be denied.
- Letter of reprimand in personnel folder.
- Reimbursement for the value of the shortage.
- Other, as deemed appropriate by the Superintendent which may include termination and/or criminal prosecution.

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QUESTIONS

Elementary Campuses

David C. Solis, Accountant

915 877-7568 - dsolis@canutillo-isd.org

Secondary Campuses

Gloria De Leon, Accountant

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Overview of the USDA Smart Snacks Rule

Guidance for School Principals and Staff

Definitions

Competitive food

All food and beverages sold to students on the school campus during the school day, other than those meals reimbursable under the National School Lunch Program and the School Breakfast Program.

School campus

All areas of the property under the jurisdiction of the school that is accessible to students during the school day

School day

The period from midnight before to 30 minutes after the end of the official school day

A La Carte

Menu items sold individually and, therefore, not part of the school nutrition program's reimbursable meals

The Healthy, Hunger-Free Kids Act required the USDA to establish nutrition standards for competitive foods sold in schools. USDA's interim final rule "Nutrition Standards for All Foods Sold in School," is effective **July 1, 2014**. These science-based nutrition standards promote a healthy school environment and apply to all foods and beverages sold outside of the reimbursable school nutrition program meals, such as:

- A la carte cafeteria sales
- School stores
- Snack bars
- Vending machines
- Fundraisers

HOW WILL THIS IMPACT MY SCHOOL?

Fundraisers

Schools may use foods and beverages that meet the competitive foods standards to raise funds for school sponsored events, clubs, and activities. These standards do not apply to items sold off-campus or during non-school hours. Schools may adopt stricter standards through their Local School Wellness Policy. Fundraisers for food and beverage items that do not meet Smart Snacks **may not** occur at any time during the school day. Parent organizations and extracurricular groups that wish to sell foods or beverages for fundraising purposes should be apprised of these standards.

Beverages

Allowable beverages for all grades include plain water, low-fat (1%) milk (unflavored), nonfat milk (flavored and unflavored) and 100% fruit and/or vegetable juice. Although federal regulations allow High schools the additional flexibility to sell other flavored and/or carbonated diet and low-calorie beverages, including those that contain caffeine, the Texas Public School Nutrition Policy does not currently allow carbonation of any kind. Additional state regulations are forthcoming to further clarify beverage requirements

Record-Keeping

Schools must keep accurate documentation of compliance with the Smart Snacks rule. Compliance will be determined during the time of the district's Administrative Review.

A Team Approach

These nutrition standards extend beyond the scope of the school food service operation. It is important for school leadership and staff to partner alongside school nutrition professionals in order to communicate information about the new standards, as well as develop a plan to ensure compliance.

NUTRITION STANDARDS FOR FOOD

The following food items are exempt from all competitive food nutrient standards, and therefore may be sold:

- Fresh, canned or frozen fruits with no added ingredients except water or packed in 100% juice, extra light syrup or light syrup
- Fresh vegetables and canned vegetables with no added ingredients except water or sugar for processing
- NSLP/SBP Entrée items are exempt when they are sold on the day of service or the school day after service
- Sugar-Free Chewing Gum

All other food items must meet the following criteria, for all age/grade levels:

General Criteria (must be *one* of these 4 items)

1. Whole grain-rich (50% or more whole grains by weight or first ingredient whole grain); OR
2. Have as the first ingredient fruit, vegetable, dairy or protein (meat, beans, nuts, eggs etc.); OR
3. A combination food with at least ¼ cup fruit and/or vegetable; OR
4. Contain 10% of the Daily Value of one of the four nutrients of public health concern: calcium, potassium, vitamin D, dietary fiber

AND meet the following additional nutrient standards

Nutrient	Standard
Calories	Entrée: ≤350 calories per item Snack/Side Dish: ≤200 calories per item
Sodium	Entrée: ≤480 mg sodium per item Snack/Side Dish: ≤230 mg sodium per item (≤200 mg after July 1, 2016)
Total Fat	≤35% of total calories from fat per item as packaged/served
Saturated Fat	≤10% of total calories per item as packaged/served
Trans Fat	Zero (<0.5 g) grams of trans fat per portion as packaged/served
Total Sugar	≤35% of weight from total sugars per item (dried/dehydrated fruits/vegetables exempt)

NUTRITION STANDARDS FOR BEVERAGES

Beverage	Elementary School	Middle School	High School
Plain water, with or without carbonation	No size limit	No size limit	No size limit
Low fat milk (1%), unflavored	≤ 8 oz	≤ 12 oz	≤ 12 oz
Nonfat milk, unflavored or flavored	≤ 8 oz	≤ 12 oz	≤ 12 oz
100% fruit/vegetable juice ^(A)	≤ 8 oz	≤ 12 oz	≤ 12 oz
Caffeinated beverages	Not allowed ^(B)	Not allowed ^(B)	Allowed
Calorie free ^(C) and low-calorie beverages ^(D)	Not allowed	Not allowed	Limited Allowability per State Regulations ^(E)

(A) 100% fruit/vegetable juice and 100% fruit/vegetable juice diluted with water, with or without carbonation, and no added sweeteners

(B) Foods and beverages must be caffeine-free, with the exception of trace amounts of naturally occurring caffeine substances

(C) Other flavored and/or carbonated beverages (≤20 fl oz) that are labeled to contain ≤5 calories per 8 fl oz, or ≤10 calories per 20 fl oz

(D) Other flavored and/or carbonated beverages (≤12 fl oz) that are labeled to contain ≤40 calories per 8 fl oz, or ≤60 calories per 12 fl oz

(E) Texas regulations do not allow certain calorie free and low calorie beverages to be sold during the school day

This product was funded by USDA. This institution is an equal opportunity provider.



Smart Snacks

NSLP Training
NSLP Policy & ARM
NSLP Administration & Forms
NSLP Income Eligibility Guidelines
NSLP Reimbursement Rates
Smart Snacks
Community Eligibility Provision
Local Wellness Policies
Outreach Materials
NSLP Statistics
NSLW

Smart Snacks Product Calculator

Click to evaluate an item in the Smart Snacks Product Calculator to determine if a product meets the USDA Smart Snacks in School nutrition standards.

Effective July 1, 2014

The U.S. Department of Agriculture (USDA) has released a memorandum to inform State agencies and School Food Authorities (SFAs) that USDA will not be providing waivers for Smart Snacks requirements that go into effect on July 1, 2014.

Snack smart. Snack healthy.

The Healthy, Hunger-Free Kids Act required the USDA to establish nutrition standards all foods and beverages sold to students outside of the National School Lunch Program and School Breakfast Program meals on the school campus during the school day.

USDA's interim final rule "Nutrition Standards for All Foods Sold in School," is effective July 1, 2014. These science-based nutrition standards promote a healthy school environment and apply to all foods sold, such as:

- A la carte cafeteria sales
- School stores
- Snack bars
- Vending machines
- Fundraisers

The Texas Department of Agriculture has created and collected resources to aid schools in providing healthy snack options for all Texas students.

Guidance Documents

- Guidance for School Nutrition Professionals
- Guidance for School Principals and Staff
- Guidance for School Administrators

Fundraisers in Texas

Over the last few months TDA has analyzed the potential impacts of USDA's Competitive Rule requirements in light of Texas Laws and the Texas Public School Nutrition Policy. For the upcoming school year, SY 2014-2015, schools will be allowed to have unlimited fundraisers as long as the fundraisers adhere to the federal Competitive Rule (i.e. Smart Snacks) requirements. Food items that do not meet the Competitive Rule requirements must be sold outside of the school day. The following are additional examples of allowable fundraisers that may occur during the school day:

- Any non-food items
- Any food items not meant for consumption on the school campus during the school day (e.g. cookie dough to be prepared at home)

- Any food item sold after the end of the school day (e.g. 30 minutes after the end of instruction on campus)
- Food items sold in concession stands after the end of the school day (e.g. 30 minutes after the end of instruction on campus)
- Any food items that meet the federal Competitive rule requirements

Additional Resources

- Letter from Agriculture Secretary Vilsak and Education Secretary Duncan
- Summary of Smart Snacks standards
- USDA Memo SP 23-2014: Questions and Answers Related to the "Smart Snacks" Interim Final Rule
- USDA Memo SP 35-2014: Grain Entrees Related to Smart Snacks in Schools
- USDA Memo SP 40-2014: Smart Snacks Nutrition Standards and Culinary Education Programs
- USDA Memo SP 41-2014s: Clarification of the Policy on Food Consumption Outside of the Food Service Environment, and the Whole Grain-Rich Requirement
- USDA Briefs:
 - Flexibility for entrees served as part of the National School Lunch and School Breakfast Programs
 - Fundraisers
 - USDA's Tools for Schools: Focusing on Smart Snacks

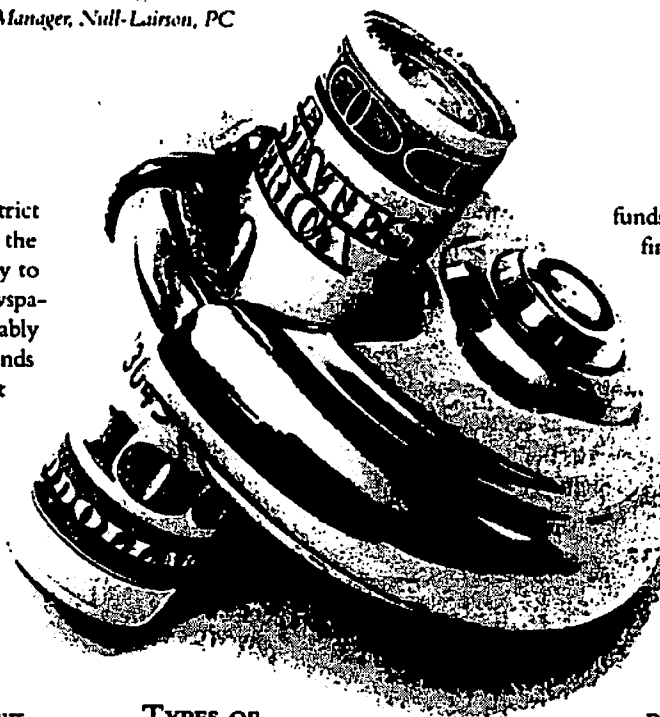
Activity Funds: Crooks, Cash, and Centralization

By Leslie Wilks, CPA, CFE, Audit Manager, Null-Lairson, PC

If you ask any veteran school district official which area within the district is one of the most likely to hit the front page of the local newspaper, his or her answer will probably be "activity funds." Activity funds are notorious for being a target for theft because: they involve receipts of cash; they tend to have insufficient oversight; and in many instances, they are not properly reconciled. The most common fraudulent scheme related to activity funds is skimming, which involves theft of cash prior to entry into the accounting system. Because skimming occurs prior to entry into the system, it can be quite difficult to detect. Since detection is so difficult, prevention and deterrence are the best ways to combat fraud in these types of funds.

Additional fraud schemes related to activity funds include:

- Fraudulent disbursements—writing checks to pay personal expenses or in some cases, district personnel writing a check to themselves. Detection of fraudulent disbursements is much more likely to occur when the person reconciling the bank account is not the same person who is writing the checks.
- "Borrowing" cash from activity fund cash receipts with the intent to pay back. When, and if, the money is ever paid back, it is usually borrowed again, and the cycle continues.
- Money waiting to be deposited is stolen from a desk drawer or file cabinet.



TYPES OF ACTIVITY FUNDS

By definition, activity funds are used to account for student-generated money. The term "activity fund" can mean one of several different types of funds.

Campus activity funds: Campus activity funds are used when individuals other than the students can use the activity fund money. The campus principal is responsible for campus activity funds, and the Texas Education Agency requires these funds be used for educational purposes. Campus activity funds are recorded either in the general fund or in a special revenue fund and are required to be reported in the district's financial statements.

Student activity funds: If the activity fund financial decisions rest solely with the students, then the money should be accounted for in a student activity fund. The student group's sponsor is responsible for student activity funds. Student activity

funds are reported in the school district's financial statements as agency funds and they are exempt from state procurement laws.

Booster clubs: Although booster clubs are technically not an activity fund, they have been included for purposes of differentiation because they are so closely related to the activity funds. Booster clubs are governed by a board of directors made up of the students' parents and are regulated by the University Interscholastic League (UIL).

Booster clubs are not reported in the school district's financial statements. Unfortunately, since they serve a similar purpose, booster club money often ends up co-mingled with student activity funds. Although the board of directors of the booster clubs is responsible for these funds, the school districts should establish written policies and procedures for booster clubs and should monitor adherence to these policies and procedures. Non-compliance with UIL booster club guidelines could unintentionally put student scholarships in jeopardy. The UIL booster club guidelines can be found online at www.uil-texas.org/policy/booster-club-guidelines.

WHAT ARE THE RISKS?

For school districts, the greatest risk associated with fraud in activity funds is exposure risk. Any form of activity fund fraud has a good chance of making the headlines in the local newspaper. This type of occurrence, regardless of the dollar amount, can

cause a lot of damage to the reputation of the district and can be detrimental in future attempts to gain taxpayer support for critical issues such as a rollback election or passing a bond referendum. Once the taxpayers lose confidence, it can be difficult to rebuild that trust.

MINIMIZING THE RISK OF ACTIVITY FRAUD

Let's be honest, who actually likes reconciling bank accounts? Accountants! And you should let them! Centralization of activity funds involves the district's finance office in the disbursements and bank reconciliation process. Segregation of duties is the most important internal control a school district can use to prevent activity fund fraud. If employees want to steal, they will find a way to do so. Proper segregation of duties decreases the opportunity for employees to conceal their fraudulent activity. If the person responsible for receipting cash is also the person in charge of cash disbursements and bank reconciliations, then the odds are in that person's favor that they could steal and not get caught. In addition, centralization of activity funds allows the finance office to assign the proper account codes to the expenditures as the disbursements are processed, thus increasing the likelihood of accurate financial reporting.

How much money can your district afford to lose? Those who leave activity fund cash lying around in a desk drawer will quickly find out. Depositing cash timely (preferably daily) greatly decreases the opportunity for theft.

Let's be honest, who actually likes reconciling bank accounts? Accountants! And you should let them! Centralization of activity funds involves the district's finance office in the disbursements and bank reconciliation process.

In addition to centralization and timely deposits, other effective internal controls over activity funds include:

- Utilization of an activity fund software for cash receipts, receipting cash directly into this system and issuing a system generated receipt (not a manual receipt) to the student.
- Cash should be kept in a location with limited access and should be kept

locked up at all times. In instances where daily deposits are not possible, cash should be kept locked in a safe.

- Surprise cash counts are an effective control for detection and deterrence. The greater the perception of being caught, the less likely an employee is to perpetrate fraud.
- Establishing an anti-fraud policy and communicating that policy to employees in a manner that is not accusatory, but lets them know that they are key to the success of the district.

In conclusion, fraud in activity funds is a serious problem and can be devastating to the reputation of a district. Remember, even if the dollar amount of the activity fund loss is relatively small, the font size that the local newspaper will use for the headline will be large.



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