

Friendswood ISD
Campus and Student Activity Funds
Acceptable and Unacceptable Expenditures

Acceptable Expenditures	Unacceptable Expenditures
School assemblies, student body social functions, and field trips.	Reimbursement for luncheons or dinners while attending civic organization's meetings.
Organization or institutional memberships. However, if an individual membership is only available or is necessary for students to participate in certain activities, then the expenditure is acceptable if a notation is made to document the necessity.	Purchase of any GIFT for any person or organization. This includes gift cards, 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.
Awards such as plaques, caps, or certificates in recognition of students, staff or volunteers for services to the school or ISD.	Extravagant or high-priced individual awards such as watches or other jewelry.
Incentives for student involvement.	Payment of an individual's personal bills.
Training for staff.	Donations to individuals, organizations, or scholarship funds.
Scholastic magazines and books.	Loans to employees, parents, or students for any reason.
Supplemental classroom instructional needs and general office supplies.	Parties for staff, including food, decorations, and favors; simple receptions are fine.
Improvement of campus and site facilities such as plants, bulletin boards, signs, and flags.	Alcoholic beverages, tobacco products, controlled substances, firearms, and other weapons.
Expenses and purchases related to sales of items or fund raising activities.	Payment of expenses of spouses or other non-employees.
Supplementing of student organizations' activities.	Payment of professional organization liability insurance on any individual.
After-hours security.	Appreciation and fund raising dinner tickets.
Tickets for school related functions when attendance is required by the Principal.	Extra compensation or bonuses to employees, whether it be in the form of cash or gifts.
Approved travel costs for employees, subject to travel limitations.	Abuse of number of appreciation meals furnished to staff.
Refreshments and snacks for teacher in-service and staff meetings. Appropriate items might include pastries, tacos, fruit, cookies, and drinks.	Appreciation meals furnished to employees which exceed the reasonable limitations based on meal reimbursements during overnight travel.
Onsite business meals for staff. For reasonable cost comparisons, the per diem amounts are: Breakfast \$8, Lunch \$10 and Dinner \$18. Appropriate documentation indicating who was at the meeting and what was discussed is required for the IRS.	Replacement of an individual's property that was lost, stolen, or damaged on the school 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.
Retirement reception costs such as refreshments, plates, napkins, and utensils for a retiring member of the school's staff.	Meals for day travel. IRS considers this income that must be reported on the annual Form W-2.
Refreshments and snacks for meetings where the school serves as host for related activities for students, staff, and patrons.	Transfers of funds to the hospitality/faculty accounts (unless the transfer is to correct a prior error).
Required school apparel for staff.	Any expense which appears to benefit private individuals or entities in ways so out of proportion to the overall public benefit that they amount to a virtual donation.
Award presentations for students, volunteers, or district employees.	Any other expenditure prohibited by federal or state law, TEA or Board policy, or ISD regulation.

Contact the Business Manager with specific questions regarding Activity Fund accounts. This list does not apply to Faculty Vending, Hospitality or "Sunshine" Accounts.

Last Updated: 7/11/13