

Page #	Changes	Justification or Reason
1	Replaced KDE logo	Updated to current logo
7	Replaced "may" to "shall" in first bullet	New GASB provision...inadvertently had the wrong wording in this new section on how to handle District Activity Funds vs. Student Activity Funds
7	Inserted District Activity Fund Procedures	Providing detail on how to account for funds raised by non-students (such as parents, teachers, and gate receipts)
8	#3 - Changed the requirement of grade students turning in money need to sign the Multiple Receipt Form. Old requirement was third grade and above, new requirement is sixth grade and above	Third grade and above was found to be very time consuming and impractical at the elementary level. The new level of sixth grade and above is more age appropriate
8	#6 - New monthly procedure for receipts	Provide consistency in each school so each auditor, finance officer, and bookkeeper can expect dependable documentation
9	#17 - Added language "No dues, fees, or charges are allowed by external account/booster organizations"	Clarity needed to be given in this area. Only the local board can adopt fees and charges.
9	#5 - Provided three ways to supplement staff accounts	No guidance had previously been given
11	#8 - Added "Non-paying customers should not receive a ticket (for reconciliation purposes)"	To aid in the reconciliation process of the tickets sold for each event
12	#4 - Added the \$250 floor for issuing a Donation Acceptance Form	To mirror IRS guidelines
12	#7 Added Form F-SA-19 (Donated Gift Card Log)	To provide transparency when receiving and disbursing gift cards obtained from community merchants and others
13	Added verbiage on who signs checks	Based on where the district decides to have their school activity funds housed...at the school level as they currently do, or at the district level which would be a new process.

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13	#4 - Added "Checks cannot be held for more than three business days prior to mailing or delivering the check	Helps to ensure vendors are timely paid and can also lower chances of theft and lost checks.
14	#13 - Outstanding checks are not to be held longer than 12 months	Internal control measure to help clean up old checks
17	Removed chart contained in old Redbook showing work performed vs. worker status	The IRS is the authoritative source regarding worker status, not the Redbook
19 (allowed)	#4 - added playground equipment and band instruments	Smaller districts may need to fundraise thru their activity account to purchase such items
19 (allowed)	<p>#5 - Added Athletic field stripping, quick dry materials; staff meals from staff generated fund</p> <p>#6 - Added Expenditures for student activities approved on the Fundraiser Approval Form</p> <p># 14 - Added coaches cards purchased for district employees who are specifically paid for coaching duties</p> <p>#15 - Added promotional credits from vendors for purchasing equipment and attire must benefit students, not adult coaches and sponsors</p>	Provide clarification on allowable costs
19 (disallowed)	# 3 - Added regular care and upkeep of school property	Provide clarification on unallowable costs
20 (disallowed)	#10 - Removed firearms and weapons	Schools now offer archery and sports with firearms
20 (disallowed)	<p>#16 - Added Payment or reimbursement of costs associated with parents, volunteers, or chaperones participating on school trips (unless the chaperone is required by district policy due to adult/student ration for out of district field trips)</p> <p>#17 - State tournament tickets and associated expenses for non-students; unless the school's student or team is participating in the tournament</p> <p>#18 - Fundraising or crowdfunding for an individual's or families personal benefit (bereavement, illness, injury,</p>	Provide clarification on unallowable costs

natural disaster, extreme loss, etc.)

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25	#3 - No dues, fees, or charges shall be assessed to students or parents by a support/booster organization.	All of their funds are to be derived from fund-raising activities and donations
25	#14 - External accounts cannot reimburse district employees for personal and booster club purchases	Internal control purposes and prone to abuse by employees
29	Added definitions for District Activity Funds, Fees and Charges, and Fundraiser	To provide clarity throughout the Redbook
31	Added definition for Operational Expenses	To provide clarity throughout the Redbook
33	Added definition for Student Generated	To provide clarity throughout the Redbook
33-54	All Forms were slightly updated	To make them more user friendly based on district and auditor feedback