

Page #	Changes	Justification or Reason
1	Replaced KDE logo	Updated to current logo.
4	Introduction	Updated for easier reading.
5	Added item to list of what funds must be sent to the district as District Activity Funds (DAF).	Lost or damaged technology fees.
6	Interest earned on school bank accounts can be sent to the DAF.	Provide flexibility as to where schools choose to record interest earned.
6	Included language expanding how districts can transfer School Activity Funds (SAF) to DAF.	Districts are increasingly utilizing EERP (Munis) to record and maintain SAF.
7	One bank account required per school if not managing SAF via EERP (Munis).	Districts are increasingly utilizing EERP (Munis) to record and maintain SAF. Those districts typically utilize the district bank account also for SAF.
7	Changed daily deposit amounts from \$100 to \$250.	Raised amount to be deposited each day, if cash on hand. Otherwise, a weekly deposit is required.
8	Included crowdfunding as a fundraiser.	Crowdfunding such as GoFundMe, Donor's Choose, Give Send Go, and Amazon Wishlist's are considered a fundraising activity.
9	Paper Ticket Sales	Differentiated between processing for paper tickets and electronic tickets to events.
10	Electronic Tickets	Differentiated between processing for paper tickets and electronic tickets to events.
13	Language for student meals	Student Refund/Cash Disbursement form may be used for students to receive expenses for meals at locations not providing a receipt (concession stand/food truck).
14	Cash advance allowance	Cash advances are only to be used for travel related expenses or community based instruction.
14	Use of debit cards	Schools are permitted to use preloaded debit cards for travel expenses incurred by employees.
15	Payment for Services and Independent Contractors	Removed detailed IRS guidance from this section. Principal and finance officer should make this determination.
16	Capital Assets	Changed language used to describe capital assets, replacing "fixed" assets.
17	Allowable Expenditures	Added library books.
17	Allowable Expenditures	Added community service projects for charitable purposes.
17	Allowable Expenditures	Added school can purchase coaches cards for volunteer coaches eligible under KHSAA requirements.
18	Disallowable Expenditures	State Tournament tickets are not allowed for coaches and administrators unless the school's team is participating.
19	Electronic Receipts and Payments	Local board to approve service provider or vendor contract.
19	Arbiter Pay	Added requirements to follow if using Arbiter Pay to pay for referees, umpires, officials, and security positions.
19	Venmo/PayPal/Cash App	District employees are not to use personal accounts from apps to accept payment for fundraised or donated items.
22	External support/booster	Required form F-SA-4C to be used by the district and booster organizations. Previously it was recommended.
23	External booster purchases	Added, if the district does not accept a donated item, the booster organization is responsible for maintaining/repairing.
23	External booster excessive balances	An account is considered excessive if the amount surpasses the total of the previous 12 months of expenditures. If excessive balance, <u>written justification to the principal and spend down plan required.</u>
25	External booster organizations to submit bank statements	To provide greater transparency of boosters, monthly bank statements must be submitted to the school principal (upon request).
26	School Banks	Provided procedures for dormant accounts.
--	Appendix C - External Support/Booster Organization Resources	Moved this section to a guidance document.
--	Appendix D - Recommended Report Review Procedures	Moved this section to a guidance document.
F-SA-1	Report of Ticket Sales	Made this form applicable to paper tickets.
F-SA-1.1	Report of Ticket Sales	Created a form applicable to electronic ticketing.
F-SA-4C	Booster Group Officer Information	Added Tax (EIN) Name of the Group.