



SCHOOL ACTIVITY FUNDS

PROCEDURES MANUAL

JULY, 2016



The mission of the Ascension Parish
School Board
is to provide each student
the high quality education necessary
to succeed in an ever-changing world.

**ASCENSION PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS PRODECURES MANUAL**

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SECTION I

PURPOSE AND APPLICABILITY

A. Definition and Purpose of School Activity Funds

School activity funds are those monies collected by students, school personnel and school supporters for school purposes, for school related purposes, or for charitable or other approved agencies. The basic principle which should govern the school activity fund is that money raised at the school should be used to benefit the whole student body, as much as possible, both educationally and physically. In keeping with this basic principle, school activity funds should be raised only for specific purposes, such as to provide necessities not provided by the School Board, to promote the general welfare of all students, and to provide extracurricular activities for the student body as an aid to a well-rounded school program. Monies contributed to this fund should be spent only for the specific purpose for which they are raised. There must be only one fund consisting of restricted accounts, such as clubs and various athletic accounts. In order that the school activity fund be properly administered, it becomes necessary to have a uniform system of accounting for the money.

B. State Law Governing School Activity Funds

Louisiana Revised Statute 17:414.3 addresses school funds. All Ascension Parish schools with school funds are required to comply with this state statute in addition to the Ascension Parish School Board's procedures provided in this document.

C. Responsibility of the Principal

LSA-RS 17:414.3 outlines the following responsibilities of the Principal for school funds:

1. Maintain the school fund;
2. Maintain records and ledgers of the school fund;
3. Sign all requests for withdrawals of school funds;
4. Sign checks drawn on the school fund accounts;
5. Direct the expenditure of school funds;
6. Make deposits of school funds into the account;
7. Sign monthly bank statements once they have been reconciled with the accounting records;
8. Annually review the accounting records of the school fund;
9. Invest excess school funds; and
10. Provide a "sufficiently detailed" annual financial report of school funds to the Superintendent.

D. Purpose of This Manual

This manual was developed for the purpose of establishing standard procedures for all Ascension Parish schools to follow for raising, spending and accounting for money in the name of the school. All principals, teachers, school employees, club sponsors, club officers, boosters and school supporters should be familiar and must comply with these procedures.

Forms mentioned in this document are included in Section XIV, posted on the School Board's intranet, and may be obtained from the Business Services department. Deviations in the use or content of the forms must be approved by the Director of Business Services.

E. Types of Accounts and Activities Covered

The procedures set forth in this manual apply to all fundraising activities for the benefit of the school or its students (in their role as students) and the monies raised and spent in conjunction with those activities.

1. Specific types of activities for which these procedures apply include:
 - a) School athletics and extracurricular clubs;
 - b) Concessions;
 - c) General operation of the school (i.e. the school's general fund);
 - d) Any fundraising activity in which the school's name is used; and
 - e) Lounge accounts that receive donations or proceeds from vending machines.
2. In addition to the provisions of this manual, schools are required to comply with the general fund statutory requirements of the Ascension Parish School Board.
3. Courtesy funds consisting solely of money collected from teachers, school personnel, or other private individuals and often used for personal gifts (birth, death, retirement, etc.) are not public monies and therefore do not fall within the scope of this manual. Since these are private funds, they should not be commingled with school activity funds and any Courtesy Fund bank accounts should not use the School Board's tax identification number.
4. "Lounge" accounts commonly receive donations designated for the benefit or faculty and proceeds from vending machines located in faculty-only areas (i.e. NOT generated by the students). These accounts are considered school activity funds, do fall within the scope of this manual, and must comply with state law and all School Board procedures regarding school activity funds. Since state law requires one bank account per school (excluding investments and savings), then "lounge accounts" should be deposited in the school's operating bank account and credited to the Lounge general ledger account number (#229).

5. "Parent-Teacher Organization (PTO) funds" are often raised by the students for their benefit and that of the school, under guidance from the school's parent-teacher organization. If the parent-teacher organization is not separately organized, then PTO funds are considered school activity funds, do fall within the scope of this manual, and must comply with state law and all School Board procedures regarding school activity funds. Since state law requires one bank account per school (excluding investments and savings), then "PTO accounts" should be deposited in the school's operating bank account and credited to the PTO general ledger account number (#443).
6. Since monies raised by "booster clubs" are not raised by students, and instead are often raised from the general public or the booster club members, they are not considered school activity funds and do not fall within the scope of this manual.
7. School activity funds exclude accounts of separately-organized entities, defined as having their own tax identification number, governing documents, and officers. All school accounts using the Ascension Parish School Board's tax identification number must comply with all state law governing school activity funds and all School Board procedures regarding those funds.

F. Record Retention

School Activity Funds records must be kept by the school for a minimum of five (5) years.

SECTION II

BANK ACCOUNTS AND PETTY CASH

A. Bank and Investment Accounts

A school's operating bank account must be with Capital One, the current authorized fiscal agent of the School Board. Surplus monies may be deposited into a savings account or used to purchase certificates of deposit (CDs) of six months maturity or shorter, with any federally-insured, in-parish financial institution. Other investments must be approved by the Director of Business Services to ensure compliance with state laws on the investment of public funds.

B. Bank Statement Reconciliations

1. The bank statement must be reconciled with the accounting records each month. The reconciliation and bank statement must be signed by the Principal. The following bank reconciliation documents should be forwarded to the Business Services department by the 20th of the subsequent month:
 - a. Bank Statement (can exclude copies of cleared checks),
 - b. Bank Reconciliation (main) Report signed by the Principal,
 - c. Outstanding Checks, and
 - d. Deposits in Transit.
2. Generally, outstanding checks should be researched monthly and every effort should be made to issue a replacement check or encourage the payee to negotiate the check. Checks remaining unresolved after six months should be written off the books by June 30.
3. Old outstanding checks may be written off against the account the check was initially charged to or to the general fund as determined by the Principal.

C. Petty Cash

Each school may maintain not to exceed \$150 petty cash on premises, provided the cash is locked in a safe or vault with limited access at all times. Withdrawals from petty cash should follow all disbursement procedures (be properly authorized and receipted, etc.). Petty cash should be reconciled at least once every month, and the reconciliation must be signed by the Principal. A Petty Cash reconciliation form is available.

To replenish petty cash, a check should be made payable to Petty Cash and include the school's name and address. The individual cashing the check will be asked by the bank to provide identifying information (picture ID, etc.).

D. Athletic Event Start-up Petty Cash

1. Each Principal determines the amount of start-up cash for each sport for each window, not to exceed \$500.
2. A check is prepared at the start of the sport's season payable to Petty Cash for the school labeled as start-up funds and identifying the sport.
3. Between events for the sport, the start-up cash is secured in the safe or vault in a locked bag.
4. Within two business days of the last event of the sport the start-up cash is deposited. The deposit of the start-up cash may be added to the gate receipts for the final event of the sport.
5. To replenish start-up petty cash, a check should be made payable to Petty Cash and include the school's name and address. The individual cashing the check will be asked by the bank to provide identifying information (picture ID, etc.).

SECTION III
RECEIPTS AND DEPOSITS

A. Receipts

1. All monies received must be deposited in the school's authorized bank account. Cash received on behalf of the school may not be disbursed for any reason: it must be deposited in full.
2. Pre-numbered receipts (generated by the software, or paper when the software is not available) must be used by all schools and a receipt must be issued whenever money is turned in to the office showing the amount of cash, checks, payment by credit card and the grand total. This receipt for the total amount should be given to the submitter by the end of the day. The Business Services department recommends that the receiver count the coins and currency received in the presence of the submitter to ensure that both parties agree on the amount of coins and currency. Use of a currency and coin counting machine is recommended.
3. Consecutively pre-numbered tickets will be used as receipts for all events with admission fees and controlled admissions.
4. Teachers, club sponsors, faculty and staff must acknowledge receipt of monies received from students for workbooks, supplies, field trips, dress down, club events, school events (other than admission to athletic events), fundraisers, or any purpose in the following manner:
 - a. Less than \$5.00 – Enter into Online Teacher Receipts (OTR) is recommended; use of a class roster or list to record the amount paid by each student is permitted; however, no receipt, list, or entry into OTR is required;
 - b. At least \$5.00 and above from a student – Entry into Online Teacher Receipts is required unless either of these exceptions apply, when the use of paper receipts is required:
 - i. The student or receiptee is not in Online Teacher Receipts (i.e. new students, the general public, etc.), or
 - ii. Online Teacher Receipts is not available or is not functioning correctly.

B. Deposits

1. Deposits of money received will be made within two business days by all schools. When school is in session an Ascension Parish Sheriff Deputy daily transports deposits in a locked bag to the bank. Schools may call the Sheriff's dispatch at 621-8300 to request an escort to the bank, if desired. The intent is that very little money, if any, is kept in the school. If money is received over school holidays (for athletic events, student trips, club activities, etc.) the school should request written approval from the Director of Business Services to keep the money securely locked in the school's safe until school resumes after the holiday.
2. Teachers and club sponsors should transmit money collected from students directly to the school office every day money is received. Money kept at the school, including petty cash, start-up money, and money not yet deposited, should be secured in a safe or vault with limited access.
3. Schools should encourage parents to make payments online to ease record keeping duties of school staff and reduce the amount of checks and cash received and processed at the school.
4. The Business Services department recommends, but does not require, making copies of checks received for unusual or infrequent items, especially donations, refunds, commissions, fundraisers, etc. and attaching the check copy to the deposit documentation.
5. Deposit documentation should include
 - a. Deposit slip validated by the bank;
 - b. A list of receipt numbers
 - i. Receipt Register from software or deposit voucher
 - ii. Teacher's class roster or list of students from whom money was collected (for amounts under \$5.00, if used)
 - iii. Pre-numbered receipts for sales to the general public
 - iv. Cash register report (when applicable)
 - c. Copy of checks received for unusual or infrequent items (recommended)
 - d. Inventory, concession, game ticket, fundraising, or other report, when applicable.

SECTION IV

REVENUE

A. Supply, Use, Registration, and Field Trip Fees

Each teacher who collects an amount of at least \$5.00 per student is required to enter the amount received into Online Teacher Receipts to keep an accurate record of the names of students from whom money is received and the amount collected from each student. The following guidelines apply for collections and use of supply, use, registration, and field trip money.

1. The collection of money should be held to a minimum and should be used only for items that supplement the instructional program.
2. Parents must be notified in advance as to the use of money collected from students.
3. Supply, use and registration money must be spent for classroom supplies and materials consumed that school year, and labs and other services used that year. It is not for permanent equipment or books other than workbooks. The intent is to spend money collected to benefit those students who paid the fees in that school year or who consumed the supplies.
4. The money should be spent by May 15th of the school year except fees collected for science or food labs, which should be spent by the last day of school for students.
5. Any balance remaining in the teacher accounts at the end of the year must be transferred into the general fund. It is anticipated that any balance remaining would be a very small amount; otherwise, excess fees collected and not used for their intended purpose should be returned to the students. Generally, teacher class account balances may not be carried forward. However, exceptions are permitted for physical education, special education, band, chorus, art, ROTC, student enterprise, career, and similar classes and with approval from the Director of Business Services when disbursements are made after the close of the fiscal year.

B. Fundraising

1. All fundraising techniques used by a school must have the prior approval of the Superintendent or Director for use by that school. Once a technique or number of techniques has been approved for use in a school, the Principal has the authority to approve specific fundraising activities. Examples of techniques currently employed by schools include:
 - a. candy, cookie dough, wrapping paper, or other merchandise sales,
 - b. school fairs,
 - c. book fairs, and
 - d. dances.

2. All fundraising activities must receive prior approval from the Principal, who must be fully aware of the nature, place, time, and purpose of the fundraising activity and the persons involved. The Principal's approval must be documented using the Fundraising Approval Form.
3. A fundraiser is defined as the collection of money significantly above the cost of the item(s) sold designed to raise funds for a program (or school club or project), not merely to cover the cost. For example, if the school sells for \$6.00 a T-shirt that cost the school \$5.75, this would not be considered a fundraiser because the selling price is not significantly higher than the cost, and is merely "rounded up" to the nearest dollar. However, if a school club sold the same T-shirt for \$10.00, it would be considered a fundraiser, since the selling price is significantly higher than the cost and the proceeds will benefit the student club.
4. Often a school or club will raise money to benefit a charity, or, perhaps, a family facing a tragedy. These are considered "flow-through" fundraisers (all the money raised benefits the charity and the school, program, or club keeps none). While flow-through fundraisers should be approved by the principal, the two fundraising forms are not required.
5. The School Board has limited the number of school-wide fund raisers (major fundraisers, the proceeds of which are deposited into the school's general fund) to two per year. School-wide fundraisers should generate a target of 30% to 40% net proceeds to the school.
6. The approved Fundraising Approval Form is the basis for making the necessary purchases and collecting money in a fundraising activity. All disbursements of money related to a fundraising activity are required to be paid by check or purchase card (never by cash), upon submission of an invoice or receipt and request for withdrawal according to the Disbursements section of this manual.
7. As with other monies, proceeds of a fundraiser must be turned in and deposited following procedures outlined in the Deposits section of this manual. Each student's order form provides approved documentation for fundraising deposits.
8. A Fundraising Activity Final Report or Event Code Profit/Loss Detail report must be prepared for all fundraising activities within sixty (60) days of the completion of the fundraising activity.
9. It is recommended that event codes be used in School Funds Online software to reconcile the Fundraising Activity Final Report with the general ledger.

C. Concession and Merchandise Sales

1. In-school, Athletic, and School Event Sales

- a. Concession and merchandise sales may be made by students, off-duty teachers, volunteers, or paid concessionaires. Sales to non-students will be limited to persons having legitimate business or another approved reason to be at the school.
- b. A Merchandise Inventory and Sales Form will be completed by a responsible person, assigned by the Principal, at least once a week in which a sale occurs. The beginning and ending inventories must be verified jointly by the responsible person and the students or other individuals operating the concession stand or school store. The total amount of merchandise or concession sales should be calculated and balanced with the money turned in to the school office.
- c. A responsible person must approve the distribution, other than a sale, of any items sold. Items may be distributed as compensation for working at the school store or concession stand, prizes, positive behavior incentives or any purpose approved by the Principal.
- d. The responsible person should carefully review the Merchandise Inventory and Sales Form to ensure that it balances with the money turned in before signing and accepting the form. The variance between the total (net) sales and amount deposited should not exceed 3%.
- e. Sales to students of a single merchandise item costing at least \$5.00 must be entered in Online Teacher Receipts per the Receipts section of this manual.

2. Vendor Deliveries

- a. Items received from vendors for sale at concession stands or school stores must be accompanied by an invoice or packing slip that clearly identifies the items and quantity delivered to the school. The invoice or shipping document must be signed by a person authorized by the Principal to receive concessions and merchandise and the items should be added to the inventory list and securely stored.
- b. State and parish sales taxes are not paid by the school or collected from the consumer when concession and merchandise items are sold because such sales meet the requirement of the temporary fundraising exemption.

3. Donations of Proceeds of Concession and Merchandise Sales

A Merchandise Inventory and Sales Form must be completed for the sale of all merchandise and concessions purchased with school activity funds. If another organization purchases concessions and merchandise items and donates the proceeds of those sales to the school, then a Merchandise Inventory and Sales Form is not required since the inventory was not purchased with school activity funds.

D. Athletic Events

1. Gate Sales

- a. Consecutively pre-numbered tickets in a continuous number sequence must be used for admission to athletic events for which there is an admission fee. The tickets used may identify each game by date or opponent, or may be different colors for each game, or both. Different color tickets should be used for each different admission price. Ticket design and color choices will be left to each Principal.
- b. Tickets should be sold online or from a booth or similar station, with the exception of advance sales, season passes, and reserved seats, which should be made only through the school.
- c. Entrance after purchasing a ticket should be through an entrance gate where the ticket will be taken by a person other than the seller. The ticket should be torn in half and disposed of, scanned, or similarly marked as used.
- d. A separate pass form or stamp on the hand should be used rather than allowing re-entry on the ticket stub.
- e. A separate Ticket Sale Reconciliation Form should be used by each ticket seller at each window to balance and turn in money and left over tickets.
- f. The Ticket Sale Reconciliation Form should have attached to it the first ticket on the roll and the ticket after the last sold ticket; the number of tickets sold is the difference between those two ticket numbers less one. The number of complimentary tickets, if any, should be noted on the report, as well as any differences between calculated net sales and the amount deposited. The variance between net sales and amount deposited should not exceed 3%.
- g. Unsold tickets should be retained at the school office for audit purposes.
- h. In lieu of selling pre-numbered tickets and having attendees pass through two entrance ways, schools may use cash registers (or ticket distribution software) to record sales and submit a sales report as documentation of the monies collected.

2. Advance Ticket Sales

- a. Advance sales of tickets, including season passes and reserved seats, may be bought from the school only. The Advance Ticket Sales form must be prepared each day that tickets are sold, showing the roll number, beginning and ending ticket numbers, number of tickets sold and amount of money received.
- b. All advance sale deposit tickets should be kept together and used to prepare the Game Recap Report.
- c. Tickets may also be forwarded to visiting schools for their advance sales. The Advance Ticket Sales form should be prepared and sent with the tickets to the visiting school. After the game, the form should be updated to reflect tickets actually sold by the visitors.

3. Game Reports

A Game Recap Report must be completed and a copy sent to the Principal of the opposing school within one week after each game for which tickets were sold.

4. Season Ticket Sales

A spreadsheet detailing the exact reserved seats sold, to whom, the amount paid, and the date of deposit should be maintained by the school. The total recorded for season ticket revenues, season ticket deposits, and the detailed list must be the same.

E. Book Fairs

1. Book fairs are considered fundraisers. Thus a Fundraising Approval form must be completed before the book fair and a Fundraising Activity Final report must be completed after the book fair. Book fairs are exempt from generating the target of 30% to 40% net proceeds, since they serve an educational purpose.
2. Generally a cash register is used to account for sales made at book fairs. At the end of each day of the book fair a cash register report should be printed detailing the total amount of sales. This report should be used as deposit documentation; the total amount of sales should equal the total amount deposited for that day.
3. As with all money collected at schools, proceeds from book fairs should be deposited within two banking days per the Deposits section of this manual.

F. Donations

1. Unrestricted donations may be spent as determined by the Principal.
2. Donations restricted by the donor for a specific purpose must be spent only for the specific purpose according to the donor's restrictions, but only to the extent permitted by law.
3. The Principal may decline to accept a donation, whether monetary or in-kind, for any reason.
4. The Business Services department recommends that, within 30 days of receipt of the donation, an IRS giving letter be provided to organizations and individuals who make donations to schools.

SECTION V
PURCHASING PROCEDURES

A. Purchase Guidelines

Purchases are to be made on an immediate needs basis. Requirements are categorized by commodity groups (i.e. athletic equipment, office supplies, band equipment, etc.). This applies to the total order being listed on the requisition form.

1. If the immediate need for goods is expected to be at least \$500 but less than \$5,000 then three written quotes are required, and, all things being equal, the lowest qualified quote is accepted.
2. If the immediate need for goods is expected to be at least \$5,000 or more then the purchase must to be made through the School Board Purchasing department.
 - a. Enter a Request to Buy in the accounting software.
 - b. Charge to the school's reimbursement account.
 - c. The district pays the vendor and the school reimburses the district from school activity funds.
 - d. It is recommended that the balance in the school reimbursement account be checked and remittance sent to the Business Services department monthly.
 - e. Each school's reimbursement account should be paid in full (have a 0 balance) on June 30 unless written permission is received from a Director or the Superintendent to carry a balance forward (i.e. make payments on large expenditures).
3. Orders cannot be split up to circumvent these guidelines.
4. Purchases for uniforms and costumes (cheerleading, dance, spirit, band, athletic, etc.) are not required to be made through the School Board Purchasing department regardless of the cost, since those items are customized. However, it is recommended that quotes be obtained, when possible, to ensure paying the lowest possible price.
5. Purchases by individuals of government surplus items in the name of the school are prohibited by law.
6. Written quotes for any services, such as transportation or professional services, are not required.

B. School Purchase Orders

In general, goods totaling \$5,000 or less or services bought from school activity funds should be obtained on a school purchase order (not an Ascension Parish School Board purchase order). Normal procedures for purchases should involve the following steps:

1. The responsible individual determines what needs to be purchased and from where it should be obtained and prepares and submits the Request for Purchase Order or other requisition form to the school office.
2. The school administration reviews the request and prepares a school purchase order. Alternatively, when a Request for Purchase Order is not used, then the purchase order is either approved or declined by the Principal.
3. The vendor should note the purchase order number on the invoice or delivery ticket.
4. Prior to paying an invoice, the school office must be assured that the proper goods or services were received in an appropriate condition. The invoice or packing slip should be signed by the responsible person (the person who requested the merchandise or service), indicating satisfactory receipt of the goods or services specified. If a purchase order was not used, the responsible person should prepare a check request form and submit it with the invoice.
5. The school office will prepare and mail the check to the vendor on a timely basis and may mark the purchase order, invoice and check request as paid.
6. It is understood that purchase orders are estimates, and that the actual invoice may differ slightly from the purchase order, especially if the cost of freight is not known until delivery. Therefore, it is permissible that invoices may total no more than 10% over the amount of a purchase order.
7. "Blanket" purchase orders for services, such as coffee or cell phone service, are permitted, but for an amount not to exceed the estimated cost of the service for a period of one year or until the end of the fiscal year, whichever is shorter.
8. Changes to purchase orders are permitted and must be signed by the Principal.
9. Purchase orders are not required to be liquidated at the end of each fiscal year and may roll over to the new fiscal year.

C. Purchasing Transactions Prohibited by the Louisiana Code of Governmental Ethics

The Louisiana Code of Governmental Ethics prohibits public servants (including government, school, and School Board employees) from entering into a transaction in which any of the following persons have a substantial economic interest:

1. The public servant;
2. Any member of the public servant's immediate family (spouse, children, spouses of children, brothers, sisters, spouses of brothers or sisters, parents, spouse's parents);
3. Any person (organization, business, partnership, company, etc.) in which the public servant has an ownership interest that is greater than the interest of the general class;
4. Any person (organization, business, partnership, company, etc.) of which the public servant is an officer, director, trustee, partner, or employee;
5. Any person with whom the public servant is negotiating or has an arrangement concerning prospective employment; or
6. Any person who is indebted to the public servant or is a party to an existing contract with the public servant and by reason thereof is in a position to affect directly the public servant's economic interests.

In other words, schools may not make purchases from any business which is partially owned by an employee of the school or a school employee's immediate family member, even if that business provides the lowest price. However, schools should contact the School Board Purchasing department, who may be able to make the purchase.

D. School Board Reimbursement

1. Disbursements for which reimbursement from the School Board is claimed require the submission of a Request for Reimbursement form to the Business Services department along with a copy of the invoice, packing slip (when applicable), purchase order or check request, and school's check stub.
2. Disbursement for which reimbursement is requested from the School Board should be posted as an In/Out Reimbursement, School Board Reimbursement, or other receivable at the school level, and not as a school activity fund expense, as the expense will be recorded at the district level.

SECTION VI

DISBURSEMENTS AND TRANSFERS

A. Disbursements

1. The Principal must sign all checks per state law. Signature stamps may not under any circumstances be used for any financial transactions, including but not limited to checks, purchase orders, contracts, requisitions, requests for withdrawals, check requests, approvals, reviews, etc.
2. If the Principal is unavailable the administrator who resumes the Principal's duties in the Principal's absence may sign checks.
3. The use of counter checks is strictly prohibited. Checks must be used in numerical sequence, and each check number must be accounted for (voided checks must be entered in the accounting software and be listed on a check register).
4. Under no circumstances should a check be made payable to Cash. See Section II.C. and paragraphs 11-12 about checks made payable to Petty Cash.
5. Principals should not sign checks with any information missing or that have not been completely filled out (date, to whom payable, and amount).
6. All disbursements, whether by check, petty cash or purchase card, must have supporting documentation, including
 - a. A properly authorized request for withdrawal which can take the form of a
 - i. check request,
 - ii. purchase order,
 - iii. purchase card or other log, or
 - iv. contract or official assignment sheet and "OK to Pay" and the Principal's initials on the invoice;
 - b. An invoice, receipt or list (i.e. for gift cards), whichever is applicable;
 - c. A packing slip (delivery ticket, dray receipt), when applicable;
 - d. Conference registration forms, when applicable; and
 - e. Emails, flyers, reports, or any other documentation justifying the disbursement.

If the request for withdrawal is a contract, then a copy of the contract is not required to accompany each check but must be available for review by the auditor. In addition, the Principal should approve each invoice for payment to document the Principal's acknowledgment that the amount billed is according to contract terms. "OK to Pay" and a signature may be used for disbursement authorization primarily for recurring monthly expenditures such as cell phone or coffee supplies, and for game officials; all other disbursements require either a purchase order or check request.

7. Payments to individuals for services may never be by cash under any circumstances. Disbursements may not be released to individuals for services provided until the School Board has a completed and legible Form W-9 on file for that individual.
8. School activity funds may be spent on personal items for students, such as letterman jackets or championship rings, only when the donations received or funds raised were restricted specifically for that purpose.
9. The following types of disbursements from school activity funds are strictly prohibited by state law:
 - a. Loans, donations or advances to any individual or organization for any purpose.
 - b. Purchases of any personal gifts, flowers, gift cards, etc. for faculty members or other School Board employees (such as for retirement, birth of a child, hospitalization, etc.). Such personal gifts or flowers for individuals may be made from private funds.
 - c. Purchases of gifts for teacher appreciation that do not comply with Section IX of this manual (the Louisiana Ethics Code).
 - d. Payment of any type of wages to school district employees. This is paid by the Business Services payroll staff through the School Board's normal payroll process and billed to the school, when applicable.
 - e. Payment of personal professional dues. Institutional dues that benefit the faculty, staff, and students are not considered personal and are permitted to be paid from school activity funds. Generally, if the dues are transferrable to another person, then the dues are considered institutional.
 - f. Payment of personal use items for School Board employees, such as logo shirts (except when required by a written uniform policy), shoes, bags, etc. But see the Teacher Appreciation section for exceptions.

10. Disbursements for meals, snacks, or refreshments for school employees are permitted only if all of the following apply:
 - a. The employees are required to attend a meeting, training, professional development, etc.;
 - b. The meal is offered for the convenience of the school or School Board; and
 - c. The meeting, training, professional development, etc. is for a business purpose of the school or School Board.

The Business Services department recommends that the time of the meeting or training, an agenda (or purpose or announcement), and a list of attendees be available when school funds are used to pay for meals or snacks for employees. In addition, if school activity funds are used to provide meals or snacks, the Business Services department recommends that the meeting occur in the morning or during the school day, and not after school hours, in the evenings or on weekends.

11. Following are the guidelines when a check for Petty Cash is provided to a staff or faculty member to make authorized purchases for a non-athletic school purpose:
 - a. The check may be made payable to either the staff or faculty member or Petty Cash and the school's name and address,
 - b. The amount may not exceed the lower of \$300 or an amount designated by the Principal, and
 - c. The staff or faculty member must return the receipt(s) and unspent cash within ten business days of the date of the check.
12. Following are the guidelines when a check for Petty Cash is provided to a staff or faculty member to make authorized purchases for school and student related travel:
 - a. The check may be made payable to either the staff or faculty member or Petty Cash and the school's name and address;
 - b. The Principal designates the amount based on distance, length of time, number of people traveling, type of event, etc.;
 - c. To avoid faculty carrying relatively large amounts of cash when on school or student related travel, it is recommended that as many expenses as possible related to the travel be paid in advance by the school, such as registration fees and lodging, and that the school's fuel card be used for fuel;
 - d. To avoid faculty carrying relatively amounts of cash, it is recommended that a Petty Cash check is prepared in advance of the school or student related travel, the check is deposited in the faculty member's personal account, and the faculty member uses his or her personal debit or credit card for school or student related travel expenditures; and
 - e. The staff or faculty member must return the receipt(s) and unspent cash within ten business days of the date of the check.

13. The following amount of tips may be spent from school activity funds; any tips Over these amounts must be paid with personal (not public) funds:
- Waiters and waitresses – generally 15% to 20% of total cost, not to exceed 20%
 - Bus drivers - \$1 per person per day
 - Baggage handlers – usually \$1 per bag per baggage handler
 - Valet parking – generally \$1
 - Taxi drivers – About 15% of taxi fares
14. School activity funds may be disbursed to students or employees, or a surviving family member, facing a personal “tragedy” (for example, death, severe injury, or serious, life-threatening illness) only if the following apply:
- A. The person benefitting is either a student or employee of the school or a surviving family member; and
 - B. Funds disbursed to the student, employee, or surviving family member may NOT come from the school’s general fund account but may come from (1) the funds in any student club, as approved by the student officers of that club, or (2) donations solicited by any student club (but NOT solicited by the school) specifically for the student or employee, or their surviving family member, affected by the tragedy, but only if the fundraising materials state the specific purpose for raising the funds and that the student club, and not the school, is soliciting the donations; and
 - C. The fundraiser has been approved by the principal and complies with all of the fundraising procedures outlined in Section IV.B. of this manual.
 - D. The donation of public funds (including the general fund of a school) is specifically prohibited according to Article VII, Section 14 of the 1974 Louisiana Constitution, as amended.

B. Transfer of Funds

Principals must approve all transfers of money between accounts.

SECTION VII
CLOSING A FISCAL YEAR

A. Following is an overview of the steps to take to close a fiscal year:

1. Enter all June transactions (receipts, disbursements and journal entries)
2. Write off with a journal entry (or void) any outstanding checks older than 6 months (dated before January 1)
3. Review purchase orders: liquidate closed purchase orders and carry forward open purchase orders
4. Reconcile the June bank statement and print all reconciliation reports
5. Post account transfers
6. Print or save fiscal year reports:
 - a. Receipts and Disbursements Report, including beginning balances
 - b. Account History
 - c. Check, Receipt, Journal Entry, and Purchase Order Registers

B. Eliminating Negative Balances in Accounts

1. State law requires that money deposited in school funds be used for the purpose for which it was generated. In addition, state law strictly prohibits loaning, advancing, pledging, or donating public funds. Therefore generally, the only accounts that should have negative balances at the end of a fiscal year are receivable-type accounts such as NSF Checks, In/Out, or School Board Reimbursement.
2. Negative balances should be eliminated by transferring funds from other accounts, such as the general fund.

C. Generally, balances in class accounts should be transferred to the general fund, with exceptions as described in the Revenue section of this manual.

D. The following bookkeeping account cleanup should happen at least annually during the fiscal year-end closing process:

1. Inactivate general ledger account codes that are not used
2. Inactivate receiptees who will not be used in the new fiscal year
3. Inactivate vendors that will not be used in the new fiscal year
4. Inactivate event codes that will no longer be used
5. Add new receiptees, vendors, and event codes to be used in the new fiscal year

SECTION VIII

GIFT CARDS

A. Permitted Use of Gift Cards

1. Gift cards may be given to students as awards, prizes, with all appropriate documentation.
2. Gift cards may be given to faculty and staff only in full compliance with the Louisiana Code of Governmental Ethics:
 - a. Generally only for teacher or staff appreciation
 - b. From funds donated specifically for teacher or staff appreciation
 - c. From or on behalf of a student or former student only when
 - i. The value of the gift does not exceed \$25 and
 - ii. The aggregate value of all gifts from or on behalf of any one person does not exceed \$75 in a calendar year

B. Required Documentation

1. The Principal determines the circumstances for which gift cards may be given to students (i.e. as an award for achieving a score on exams, as a fundraising prize, etc.). Written documentation, such as a promotional flyer, email, or other form of announcement, is created detailing the conditions under which a gift card will be given.
2. Once the condition has been met, a list is created with the names of the students to be awarded gift cards and the dollar amount of each gift card. The Principal approves this list before the gift cards are purchased and distributed. The promotional flyer or written documentation should be attached to this list.
3. For gift cards given to faculty or staff, a list is created with the names of each person and the dollar amount of each gift card. The Principal approves this list before the gift cards are purchased and distributed.

C. Purchasing Gift Cards

1. Once the list is finalized and approved by the Principal, the gift cards are purchased from the vendor. Gift cards may be purchased only for the purpose and in the quantity and amount approved by the Principal.
2. Gift cards may NOT be purchased using teacher instructional materials funds, but may be purchased using the school's purchase card.

D. Distributing Gift Cards

Each recipient of a gift card must sign to acknowledge receipt of the gift card. The list provided in B.2. and 3. above will suffice.

SECTION IX
TEACHER APPRECIATION

1. Persons employed by a school may accept gifts (“things of economic value”) from or on behalf of a student or former student only when
 - a. The value of the gift does not exceed \$25 and
 - b. The aggregate value of all gifts from or on behalf of any one person does not exceed \$75 in a calendar year.
2. Persons employed by any local government (including a school or school district) may accept the following gifts:
 - a. Promotional items having no substantial resale value, and
 - b. Food, drink, or refreshments, including reasonable transportation and entertainment incident thereto, consumed while the personal guest of some person.
3. Funds donated for teacher appreciation should be posted to the Lounge Account. Only Lounge Account funds and Parent Teacher Organization (PTO) funds may be used for teacher appreciation.
4. Funds donated for teacher appreciation may be spent only in accordance with state laws and only for items permitted by state laws.

SECTION X

PURCHASE CARDS

- A. Purchase cards are issued to Principals who have agreed to follow purchase card procedures and in the amount determined by the Director of Business Services. Purchase cards may be withdrawn or cancelled at any time and without notice by the Superintendent, Assistant Superintendent, or a Director.
- B. As the purchase card is a method of payment, all purchases made with the purchase card must be approved in advance by the Principal and follow purchasing procedures detailed in this manual.
- C. Purchase cards must be paid in full each billing cycle (once a month, between the statement close date and due date). No balance may ever be carried over into another billing cycle.
- D. The Purchase Card Register, showing the date, employee's name, vendor, description, account code, and amount should be completed each time a purchase is made with the purchase card. The itemized receipt should be attached to the register. At the end of each billing cycle the register should be totaled, the total amount should agree with the purchase card statement for that period, and the register should be signed by the Principal evidencing approval for the disbursements. Copies of receipts are permitted, since some receipts fade over time.
- E. Purchase cards may be used for only transactions associated with the academic, administrative, athletic, club, and community activities of the school pre-approved by the Principal or a Director. Cash advances are strictly prohibited.
- F. Any rewards earned by use of the purchase card inure to the school and never to any individual. Cash rebates may be used solely to reduce the amount of payment.
- G. Cardholders must return their School Board purchase card permanently when they leave their employment or engagement with the Ascension Parish School Board, or they are no longer a Principal. Cardholders must return their School Board purchase card temporarily for safekeeping when their relationship with the Ascension Parish School Board is temporarily suspended, or they take periods of extended leave from their School Board activities.
- H. Descriptions of misuse of and consequences for misusing school purchase cards are detailed in the *Procedures for Use of Purchase Cards by Schools* signed by the Superintendent and Principal.

SECTION XI

TEACHER INSTRUCTIONAL MATERIALS FUNDS

- A. The Principal determines the amount each teacher receives for instructional materials and notifies the Business Services department, which deposits the funds in the teacher's personal bank account on the first day teacher's return to school.
- B. Before the funds are deposited teachers must sign the *Procedure for Expenditure of Instructional Materials Funds*, which is retained at the school.
- C. The only authorized purchases are instructional, classroom, or technology-related materials and supplies that directly benefit the students. Using teacher instructional materials funds to purchase items normally provided by the school, such as tissue, cleaning supplies, etc. is discouraged.
- D. Non-consumable items purchased by teachers, such as classroom items, teaching aides and resources, software, or audio/visual equipment must remain at the school if the teacher leaves the Ascension Parish School Board district. However, if a teacher transfers to another school within the district, the Principal may decide if the non-consumable items are to remain at the school or transfer with the teacher to the other school.
- E. The purchase of gift cards or personal items using teacher instructional materials funds are strictly prohibited.
- F. Receipts (copies are accepted) for all purchases must be attached to the signed Teacher Instructional Materials Expenditure Report and submitted to the school by the date stipulated in the *Procedure for Expenditure of Instructional Materials Funds*.
- G. Each Principal is responsible for establishing school procedures to ensure compliance with the *Procedure for Expenditure of Teacher Instructional Materials Funds*.
- H. Unsubstantiated or unqualified expenditures will be deducted from the teacher's paycheck.

SECTION XII
SCHOOL AUDITS

- A. The Director of Business Services directs and manages the audits of school activity funds.
- B. A written report on the audit of school activity funds is prepared by the auditor and reviewed by the Director of Business Services.
- C. The final audit report is then presented by the Director of Business Services and the Principal's Director to the Principal and A Secretary (bookkeeper) of the school.
- D. The Principal may prepare a written response to the audit report.
- E. Summarized audit report findings are presented by the Director of Business Services to the School Board periodically throughout the year and are provided to the School Board's independent auditor annually.

SECTION XIII

ANNUAL TRAINING ON THE LOUISIANA CODE OF GOVERNMENTAL ETHICS

Public servants and elected officials are required to take one hour of training per calendar year on the Code of Governmental Ethics pursuant to LSA-RS 42:1170A. The Louisiana Board of Ethics provides online training free of charge to individuals at www.ethics.state.la.us.

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FUNDRAISING COLLECTION LETTER

School Letterhead

Letter Date

CERTIFIED MAIL

Parent or Guardian's name
Parent or Guardian's Mailing Address
Parent or Guardian's City, State Zip Code

Dear _____ [Parent or Guardian's Name]

This letter will serve as formal notice that you are in default of your obligation to repay the sum of \$ _____ to _____ School (school). This is money that you owe from the _____ [name of event/activity] sponsored by or held at the school. This event was a fundraiser to benefit our school. When the merchandise/product was distributed to your child for sale to benefit of our school, you acquired an obligation to sell the merchandise and return the full sale proceeds to the school or return the merchandise/product.

We regret to have to take this action and regret that your inaction has caused us to have to do so. But, this amount has been overdue since _____ [date] and you have failed to repay despite repeated requests and extended deadlines. We are very disappointed that our efforts to collect this money for our school have been ignored and disregarded. Our school (your child's school) is suffering due to your failure to honor your obligation.

Unless payment of the above amount in full is received within ten (10) days of the date of this letter, we will have no alternative but to exercise whatever rights and remedies we have under the law to enforce payment, including but not limited to turning this matter over to collections or the institution of legal proceedings to recover the above amount, together with accrued interest, attorney fees, and legal expenses. Please note that legal costs/filing fees to file a claim with the court system are estimated to be \$100; therefore, should you continue to fail to pay, you will end up having to pay the amount that you owe the school for the product/merchandise plus a whole lot more in legal fees/expenses.

This is our last amicable notice requesting that you pay what you owe. Kindly govern yourself accordingly.

Very truly yours,

[Principal's Name]
Principal

NOTE: PLEASE BE AWARE THAT THIS IS AN ATTEMPT TO COLLECT A DEBT AND ANY INFORMATION OBTAINED BY THIS OFFICE WILL BE USED IN THAT REGARD. PLEASE REMIT PAYMENT AS INDICATED TO AVOID FURTHER LEGAL ACTION AND EXPENSE.

IRS GIVING LETTER

School Letterhead

Letter Date

Donor's name
Donor's Mailing Address
Donor's City, State Zip Code

Dear _____[Donor Name]

On behalf of _____ School I sincerely thank you for the \$_____ [amount] donation which you gave with your check number _____ dated _____, [or by cash] which we deposited on _____ [deposit date].

[Can insert a few sentences on what the school will do with the money, school programs you're excited about, current news, etc. For example, "We're proud to share with you that our school received an A rating for the 2015-2016 school year." Or "Since you were so kind as to designate those funds for teacher appreciation, in May we'll use those funds to provide a promotional item for our teachers to express appreciation for all their hard work in educating our students." Or "We're excited about a grant Ms. LeBlanc received which she'll use to buy a fun software program to teach students how to read."]

The Ascension Parish School Board acknowledges that we did not provide you with any goods or services in whole or partial consideration of your contribution. For your records, our federal identification number is 72-6000093 and this donation is tax deductible as a charitable contribution in accordance with Section 170 of the Internal Revenue Code. Please keep this letter with your tax information.

Thank you very much for the generosity you have shown _____ School.

Sincerely,

[Principal's Name]
Principal

A. Denise Graves
Superintendent

Patricia Russo
Board President
District 7B

Taft Kleinpeter
Vice President
District 5B



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Shawn Sevario, District 5A
Lorraine Wimberly, District 6A
Louis Lambert, District 6B
Troy Gautreau, Sr., District 7A

April 5, 2016

PROCEDURES FOR EXPENDITURE OF TEACHER INSTRUCTIONAL MATERIALS FUNDS

PURPOSE: To establish procedures for the proper expenditure and reporting of funds advanced to employees for authorized instructional materials purchases.

SCOPE: These procedures apply to all Ascension Parish School Board employees who are advanced teacher instructional materials funds.

PROCEDURE:

1. Teacher instructional materials funds in an amount determined by the principal of each school will be advanced to teachers and other certificated personnel for the purchase of instructional materials and supplies. These funds will be electronically deposited into the employee's bank account on or after August 4, 2016 (official opening of school).
2. **The only authorized purchases made with instructional materials funds are for instructional, classroom, or technology-related materials and supplies that directly benefit the students.** We discourage using teacher instructional materials funds to purchase items normally provided by the school, such as tissue, cleaning supplies, etc. *Instruction* is defined by the Louisiana Department of Education as "dealing directly with the interaction between teachers and students." *Materials and supplies* are defined as "items that are consumed, worn out, or deteriorated through use" and include software applications.
3. The purchase of gift cards with teacher instructional materials funds is strictly prohibited.
4. Teacher instructional materials funds must be spent between August 1, 2016 and either ____ October 31, 2016 (1st semester) or ____ January 31, 2017 (2nd semester) as determined by your principal.
5. Receipts for all purchases are to be attached to a Teacher Instructional Materials Expenditure Report. The following documentation should be submitted to the Principal's office by either ____ November 15, 2016 (1st semester) or ____ February 15, 2017 (2nd semester) as determined by your principal:
 - a. Completed and signed Teacher Instructional Materials Expenditure Report, and
 - b. All receipts (please make copies of receipts that could fade).

6. The Internal Revenue Code requires detailed receipts to prove the business purpose of the expenditure. In addition, state law prohibits the misappropriation of public funds for private use. Therefore, the difference between the amount funded and receipts submitted will be deducted in its entirety from either the _____ December 2016 (1st semester) or _____ March 2017 (2nd semester) paycheck, as determined by your principal.
7. In addition, those employees who failed to account for the proper expenditure of teacher instructional materials funds are also subject to the following actions, at the discretion of the Principal or Central Office:
 - a. Reduction or elimination of the dollar amount of the teacher instructional materials funds advanced in future school year(s);
 - b. Written conference documentation placed in the employee's personnel file;
 - c. Suspension;
 - d. Termination; and/or
 - e. The pursuit of criminal charges.
8. If a teacher transfers to another school within the Ascension parish public school system, the principal will decide whether or not the teacher can take non-consumable items purchased with the school's instructional materials funds to the new school, or whether those items must stay at the school.
9. If a teacher moves out of the district, all non-consumable items purchased with teacher instructional materials funds must remain at the Ascension parish school and cannot leave the district.

A. Denise Graves, Superintendent

By my signature below, I (1) agree to receive teacher instructional materials funds; (2) understand that these funds may be spent only on instructional, classroom, or technology-related materials and supplies that directly benefit students; and (3) understand the consequences if I fail to submit receipts with a Teacher Instructional Materials Expenditure Report by the due date in #5 above.

Teacher's Signature: _____ School: _____

Printed Name: _____ Date: _____