

Plaquemines Parish School Board



School Activity Funds Policies and Procedures

Revised July 2016



Memo from the Superintendent

To: All Plaquemines Parish School Board Employees

RE: Student Activity Funds Policies & Procedures Handbook

This handbook was developed to establish uniform policies and procedures for all Plaquemines Parish Schools as required by the Louisiana Legislative Auditor. Any persons participating in the collecting or disbursing school funds in any manner should be familiar with this manual and must comply with the policies and procedures described.

The purpose of this manual is to provide each school with a set of written guidelines to follow concerning the proper management of school funds. Please note that future school audits will examine the degree to which a school conforms to the procedures outlined in this handbook, with deviations being reported to the Superintendent.

These procedures are designed to allow supervisory personnel a means to identify potential areas of concern that may require additional investigation or corrective action. A limitation of any system of financial controls is the willingness of the individuals within the system to act responsibly in carrying out their assigned duties. These procedures alone cannot guarantee the absence of financial errors or theft. However, the employees of the Plaquemines Parish School Board are the best means by which our school system can earn the trust of the public in handling the funds given to our care, a trust that we hold in high regard.

Ronald White, Director of Finance

Denis Rousselle, Superintendent

Table of Contents

B. Memo from the Superintendent.....	2
C. PURPOSE, GOALS, AND RESPONSIBILITY.....	4
D. BANKING.....	5
E. GENERAL FUND AND RESTRICTED FUNDS.....	5
F. SEGREGATION OF DUTIES.....	5
G. GRANTS AND DONATIONS.....	6
H. PROHIBITED USES OF SCHOOL ACTIVITY FUND.....	6
I. EMPLOYEE GIFTS, COMPENSATION, AND AWARDS/REWARDS.....	6
J. FOOD PURCHASES FOR MEETINGS AND CELEBRATIONS.....	7
K. FORMS.....	7
L. DISBURSING FUNDS.....	8
M. DISBURSEMENT REQUEST FORM.....	8
N. DISBURSEMENT APPROVAL.....	8
O. SUPPORTING DOCUMENTS FOR DISBURSEMENTS.....	9
P. 1099 CHECK REPORT.....	10
Q. PURCHASE ORDERS.....	10
R. RECEIVING FUNDS.....	11
S. MANDATORY DEPOSITING.....	11
T. CONSECUTIVE RECEIPT NUMBERS.....	11
U. DEPOSIT REQUEST FORM.....	11
V. DUES/COLLECTION LOG.....	12
W. CHECK LISTING FORMS.....	12
X. COUNT, VERIFY, AND RECEIPT REQUIREMENT.....	13
Y. NSF/RETURNED CHECKS.....	13
Z. INTERNAL TRANSFERS.....	13
AA. ADJUSTMENT COLUMN.....	14
BB. ADMISSION TICKETS AND TICKET RECONCILIATIONS.....	14
CC. CONCESSIONS.....	16
DD. FUNDRAISERS.....	16
EE. REPORTING REQUIREMENTS TO PPSB.....	17
FF. REQUEST FOR A NEW ACTIVITY FUND.....	18
GG. INACTIVE FUNDS.....	18
HH. RAFFLES.....	18
II. PURCHASING.....	19
JJ. SPONSOR EDUCATION.....	19
KK. RECORD RETENTION.....	20
LL. FILE REQUIREMENTS.....	20

MM. AUDITS	20
NN. NATURAL CATASTROPHE OR DISASTER	21

PURPOSE, GOALS, AND RESPONSIBILITY

Public schools of Louisiana are supported by state and local taxes. Monies or property derived directly or indirectly through the use of school facilities or funds, become public property/public funds. School Activity Funds are regulated by Louisiana Revised Statute 17:414.3 and resolutions of the Plaquemines Parish School Board.

This manual will provide uniform procedures for the financial management of student activity funds in Plaquemines Parish Schools as required by law.

Sound procedures and practices in place will aid in providing reasonable assurance that we meet the following goals:

1. Each school has received all funds to which it is entitled
2. All expenditures were approved and are for legitimate purposes
3. All necessary documentation is in place
4. That the management of all financial activity within a school activity fund is:
 - A. In accordance with sound business practices
 - B. In full compliance with the laws, policies, regulations, and rules that are promulgated by authoritative bodies with jurisdiction over the school system.

The school principal is the chief financial officer for all financial activity within the school. He/she effectively safeguards, accounts, and manages school funds, and ensures student, teacher, and staff compliance with all applicable rules, guidelines, and procedures. Therefore, all activity must be approved by the Principal. The duties performed in providing proper management and security may be delegated to the degree desired by the principal, but the responsibility remains with the principal.

All school employees are required to comply with the Laws of the State of Louisiana, pronouncements of the Legislative Auditor of the State of Louisiana, rules and regulations of the Louisiana Department of Education, policies of the Plaquemines Parish School Board, directives issued by the Superintendent or his designee, and the approved practices adopted by the Principal of each school. All financial and fund raising activities, including contracts or other purchase agreements, must be approved by your Principal. Anyone making purchases or agreements that have not been authorized by their Principal will be personally responsible for those purchases and agreements.

The sponsor of each student organization is responsible for supervising all activities of the organization, including approving student activity fund transactions. Sponsors should be employees of the district and under the direct control of the Principal.

Central Office will provide training and assistance to bookkeepers. Central Office will also aid in explaining any policy, principle, or procedure that any school personnel does not understand. The Accounting Department audits the schools to insure compliance with Board policy a minimum of once a year.

BANKING

All funds received shall be deposited in a single checking account bearing the School's name. Within this checking account, there are generally two types of activity funds: the general fund account and restricted funds accounts.

Deposits must be made only in insured depositories and deposits must not exceed the insured amount. Any excess funds should be deposited in a savings account or certificate of deposit approved by the school board. Interest income should be deposited to the General Fund, unless restricted through donation.

GENERAL FUND AND RESTRICTED FUNDS

General Funds are used for all revenues and expenditures that tend to benefit the general school population. Revenues that benefit the General Fund are raised from the student population as a whole, and therefore must be expended in a manner that benefits the student population as a whole.

Restricted Activity Funds are used to keep track of funds that are restricted in their use to a specific subset of the school population or a specific project and are not intended to benefit the general school population. Revenues that benefit restricted activity funds are raised from the activities of the members of the specific account, and therefore must be expended in a manner that benefits the students within that group. Some examples of restricted accounts are, but not limited to, athletic funds, club funds, and classroom funds.

Separate fund information must be maintained by the principal or his designee for each organization, association, class, athletic team, or any organizational unit within the school which generates funds. Furthermore, separate "restricted" funds must be maintained for donations or funds raised that are meant to be spent for a specific purpose.

Although monies derived from restricted funds are spent as directed by that organization, funds must never be spent in a manner inconsistent with the instructional program of the school or in violation of state law or Plaquemines Parish School Board Policies.

SEGREGATION OF DUTIES

Because significant amounts of activity fund receipts are collected as currency, not just checks, internal control procedures designed to safeguard monies collected need to be emphasized. The segregation of duties demands that more than one person be involved in satisfying accounting procedures.

Two signatures are required for every transaction. For disbursements, the recommended signatures are the Principal and the Fund Sponsor. For receipts, the recommended signatures are the Fund Sponsor and the Bookkeeper

All signatures must be original. No signature stamps or photocopies will suffice.

Our procedures should establish a complete audit trail that creates sufficient documentary (physical) evidence for each step in the flow of transactions within the activity fund. It is the Bookkeepers responsibility to make sure all documentation is submitted properly. The initial collection of cash should not be the responsibility of the school's bookkeeper.

GRANTS AND DONATIONS

Grants should always be placed in a restricted fund. Award letters showing the specific purpose and the restrictions placed on Grant monies received by school must be submitted with the deposit and kept with the accounting records. Disbursements will be verified to make sure they are compliant with the restrictions.

Restricted donations should always be placed in a restricted fund. Unrestricted donations should be deposited into the General Fund and may be used to benefit the school as a whole. When donations are received, a signed letter or official minutes should be secured from the individual or organization to establish the purpose of the funds, even if the funds are to be used at the principal's discretion.

PROHIBITED USES OF SCHOOL ACTIVITY FUND

Student Activity Funds should account for auxiliary activities of the schools, and should not be used for general operating costs of the schools (which should be accounted for at the board level).¹

Generally, Article 7, Section 14 of the Louisiana Constitution of 1974 provides that the funds, credit, property, or things of value of the state or any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

Specifically, listed below are a few examples of the prohibited uses:

1. Purchasing items and services prohibited by law
2. Lending money for any reason or purpose
3. Purchase of gifts for faculty or other school employees
4. Cashing personal or school payroll checks
5. Supplementing salaries of school personnel
6. Allowing individuals to make purchases in which they gain a personal benefit such as credit card points, rewards, or cash back bonuses
7. Purchase alcoholic beverages of any kind
8. Contribute money for fund raising drives or other charitable organizations unless the charitable organization is specified when the monies are collected-MUST DOCUMENT
9. Payment of union or local civic dues (Educational dues that benefit the faculty, staff, or students as a whole are permissible from the General Fund)
10. Writing checks out to "Cash" or "Bearer" or leaving it blank
11. Reimbursing items purchased with EBT F/S cards(Food Stamps)

EMPLOYEE GIFTS, COMPENSATION, AND AWARDS/REWARDS

School funds shall not be used to provide any form of gift to an employee.

¹ [LA Audit Guide - Louisiana Legislative Auditor - Louisiana.gov](#)

No cash gifts or gift certificates shall be given to School Board employees or students, whether in appreciation, as a “bonus,” or for any other reason. This includes payment from athletic booster clubs, parent, or other organizations to coaches, sponsors, or employees. Awards may be given to students as contest prizes or incentive awards but only when the recipient is not “predetermined” and the winners MUST be listed in the disbursement records.

The Plaquemines Parish School Board shall prohibit staff members and employees of the school district from soliciting, accepting, or receiving, either directly or indirectly, any gift from students, parents, or other individuals. However, employees who work in schools may accept gifts from or on behalf of students or former students when the value of the gift does not exceed twenty-five dollars (\$25.00) and the aggregate value of all gifts from or on behalf of any one person does not exceed seventy-five dollars (\$75.00) in a calendar year.

Acceptance of any form of compensation, gift, or gratuity by any employee of the Plaquemines Parish School Board from persons or firms doing business with any School Board department is strictly prohibited. Reduced cost and/or free travel expenses are also defined as gifts with regard to this policy.

Compensation from Credit Card Rewards programs are also considered as compensation and purchases should be made with school checks.

FOOD PURCHASES FOR MEETINGS AND CELEBRATIONS

Purchases for celebratory gatherings are not allowed with public funds. This includes purchasing dessert and party foods for employee meetings, holiday parties, bridal and baby showers, birthdays, or any other celebration that lacks a public purpose.

Principals can provide sandwiches for teachers for school wide professional development staff meetings on days that their school cafeteria is closed and the staff is required to stay at the school for lunch. However, it is encouraged to use funds raised by fundraisers in which the proceeds are restricted for Professional Development. In any case, purchases should be reasonable in both price per person and for the size of staff.

Lunch/Dinner meeting food purchases for smaller groups of teachers, administrators, sponsors, and coaches are not allowed even if you “feel that it is for a public purpose”.

Please note that food purchases are allowed if hosting a gathering in which the public is invited. For example, an Open House, Parent Teacher Night, Math and Science Night, School Board Meeting, etc.

FORMS

All forms are available in Microsoft Excel. Please request them from mboudreaux@ppsb.org.

Uniform procedures are required throughout the district and the forms available on request contain the minimum information required by law. Therefore:

1. All forms must be completed in their entirety
2. Schools may add school required information to our district forms

3. No school should remove requested information from our district forms

DISBURSING FUNDS

There are three main components to disbursing funds:

1. Request
2. Approval
3. Supporting Documentation

DISBURSEMENT REQUEST FORM

For money to be withdrawn from a school fund, first a “Disbursement Request Form” must be filled out by the club sponsor, coach, or school administrator who is familiar with the activity of the fund, and has been approved by the principal to sponsor that fund and authorized to disburse from that fund.

Principals may choose to add additional requirements to this form but may not remove the minimum information required and listed below:

1. Fund Name
2. Fund Number
3. Vendor
4. Amount
5. Detailed Description of Items/Services Purchased
6. Sponsor Signature
7. Request Date

A specific description of item(s)/service(s) being purchased is required. Do not use general descriptions to describe what is being purchased.

Non-Acceptable Descriptions

Payment
Start Up
Purchasing Supplies
Fundraiser
Reimbursement

Acceptable Descriptions

Uniforms
Start Up vs (Opponent Name)
Student Supplies
Car Wash Supplies
Office Supplies

Principals may choose to add additional requirements to this form but may not remove the minimum information listed here.

Requests cannot be honored for an amount that would leave a negative balance in the fund.

DISBURSEMENT APPROVAL

LSA-RS 17:414(B) (3) requires that all expenditures are properly authorized with a minimum of two signatures in which one **MUST** be the Principal. The principal's signature on the check suffices as his/her approval of the withdrawal. If the Principal is the sponsor of the fund, another designee signature is required to satisfy the two signature requirement. The Assistant Principal would be a good choice.

SUPPORTING DOCUMENTS FOR DISBURSEMENTS

Supporting documents are necessary for all payments. Examples of these documents are receipts and invoices. The supporting documents must be **itemized** showing the item(s) purchased. You cannot use a statement or a credit card receipt showing only a total charge.

Sometimes a vendor receipt or invoice is unavailable. Then the school must prepare a document and have it **signed by the vendor**. The document should list in detail what is being paid for. If the vendor is supplying items, list the items and quantity you are purchasing. You are responsible for all information necessary before the vendor receives their check. If the vendor promises to send you a receipt later, you still need to make a temporary receipt until it is received. All handwritten receipts must have the vendor address and phone number listed for verification.

Not having a receipt is very common with sports officials, security/police duty officers, and speakers that are hired by schools. A 1099 check report can be used for these instances.

Sometimes, all of the disbursement information is not known. For example, a check is issued to purchase supplies for a concession stand. You know the store that the purchase will be made from, but not the total amount. List all the information that you do know on the disbursement form. The receipt should be returned to the bookkeeper as soon as possible and the Principal informed about the amount. Another example is a sports team or club traveling overnight. They will have to pay for meals and a hotel and will need more than one check. The sponsor should write the check number on the receipt at the time of payment to avoid confusion. Sponsors should always make sure in advance that a check will be acceptable. Bookkeepers should always make sure that a tax exempt form is included with the check.

Some sponsors ask in advance for a check to be written directly to them for spending cash for a trip or an event. This approval from the Principal requires a great deal of trust. An alternative is to charge the expenses to a credit card and issue a reimbursement check upon returning. Either way, all receipts need to be accounted for. If an advance is given for expenses, it must be made by check, issued to, and given directly to the sponsor. Invoices, receipts, or other evidence supporting the amount spent must be returned to the bookkeeper along with any unused balance. If the sponsor has no receipts, **ALL** monies must be returned.

Reimbursements to individuals are not recommended and should be avoided whenever possible. The Principal may deny reimbursement due to the fact that prior proper approval was not obtained. All efforts should be made to obtain payment directly by the school to ensure prior approval, funds are available, and the sales tax exemption is guaranteed.

A Principal is allowed to reimburse an employee if they deem the disbursement appropriate. Because extra supplemental pay to any employee is prohibited, the following conditions must exist to be reimbursed:

1. The expense must be reasonable
2. The expense must be related to the activity
3. Complete detailed receipts are provided
4. Only out-of-pocket expenses are requested (NO TIME, LABOR, MARK-UP, or PROFIT CAN BE INCLUDED)

There is no requirement or obligation to reimburse purchases and/or sales tax. Again, charge receipts to a credit card are not acceptable in lieu of itemized receipts and **cannot** be reimbursed.

All disbursements should be made by check. This means you cannot pay Officials from the cash box. You cannot buy concession supplies from the cash box.

Checks should never be issued to "Cash" or "Bearer". If you are given a blank check to use, DO NOT Issue the check payable to cash, bearer, or leave it blank.

1099 CHECK REPORT

This form serves a dual purpose. It creates a receipt for our files and collects necessary information for government reporting purposes. The information supplied is extremely important and mandatory every time your school pays an individual for a service. The check associated with this report must not be given to the vendor until all information is filled out, the employee responsible makes sure that all information is there and LEGIBLE, and initials the report.

Once this form is completed and the check is issued, the bookkeeper must look for the Vendor in the AAWeb software. If the Vendor is not available, she must email the information to mboudreaux@ppsb.org for entry into the system. If the vendor is available, compare the new information given by the vendor to the existing information in AAWeb. Discrepancies and/or updated information should be emailed as well.

PURCHASE ORDERS

Issuing a Purchase Order creates a disbursing commitment from your school. Therefore, prior to issuing a Purchase Order, both the Sponsor and Principal should give approval prior to the Purchase Order being issued to a Vendor.

This process may be done several ways and is left to the discretion of the school Principal and Bookkeeper.

They may choose only one (1) of the following and remain consistent:

1. Use a Disbursement Request Form and have both the Sponsor and Principal sign the form
2. Use a Purchase Order Request Form, have both the Principal and Sponsor sign it, and fill out a Disbursement Request Form once the invoice arrives
3. Set up Sponsors in AAWeb to allow them to create, the Principals to approve, and the Bookkeeper to print Purchase Orders
4. Set up Sponsors in AAWeb to allow them to create, the Bookkeepers to approve and print Purchase Orders, and the Principal sign and retain a hard copy in which a Disbursement Request Form will need to be filled out once the invoice has arrived

Please keep in mind that Purchase Orders should not be created that will cause a Fund to incur a negative encumbrance.

RECEIVING FUNDS

There are several elements to collecting and receiving funds in public schools.

1. Mandatory Depositing
2. Consecutive Receipt Numbers
3. Deposit Request Form
4. Logs
5. Check Listing
6. Count, Verify, and Receipt Requirement
7. NSF Checks

MANDATORY DEPOSITING

All monies generated by a club, organization, association, class, athletic team, or any other organization within the school, must be deposited into the school fund bank account. Cash collections should never be left in classrooms. Bookkeepers should maintain a daily log of deposits from activity funds. At the end of the day all cash should be deposited into the school's bank account.

CONSECUTIVE RECEIPT NUMBERS

All receipts are to be consecutive. Receipt numbers will be tested on a monthly basis. There should be none missing from the records.

Bookkeepers, please be aware that if you reject a print in AAWeb, that receipt number will be skipped. It is imperative that printed receipts that are rejected be accounted for in the school records. Therefore, any rejected receipts must be included in your physical files in numerical order.

Manual receipt copies must be attached to the Deposit Request form and other related supporting documentation for the said receipt.

DEPOSIT REQUEST FORM

Principals may choose to add additional requirements to this form but may not remove the minimum information required and listed below:

1. Request Date
2. Fund #
3. Fund Name
4. Source or Event of Funds
5. Amount of Coins
6. Amount of Currency
7. Amount of Checks
8. Total Amount
9. Sponsor Signature

School personnel should complete this form in full **before** they approach the bookkeeper to make a deposit. This ensures that the money was counted twice, once by the sponsor and once by the bookkeeper with the sponsor present, verifying that the amounts are equal. If

the amount counted by the bookkeeper agrees with the Deposit Request Form, the bookkeeper will give the sponsor a pre-numbered receipt signed by her.

If the collection is from several people, logs are required of those who paid.

If checks are included in the deposit, a Check Listing is required.

The amount of coins, currency, and checks must be separated and verified.

Be specific about the sources of funds.

Non-Acceptable Descriptions

Collections
Gate
Payments
Fundraiser
Trip

Acceptable Descriptions

Uniform Payments
Gate vs (Opponent Name)
Class Dues
Easter Basket Raffle
Parent Convention Fees

DUES/COLLECTION LOG

The control of fees, dues, or assessments of clubs, teams, classes, etc. lies primarily with the sponsor, teacher, or coach of the group. They should maintain a club roster and use it to log members who have paid and who have not paid. Excel works great for this purpose and may be used as long as it contains the same information as below:

1. Student Name
2. Date Paid
3. Amount Paid in Cash
4. Amount Paid by Check
5. Check Number

Logs MUST be turned in to the bookkeeper with each deposit.

CHECK LISTING FORMS

Each check that is deposited must be listed separately. Excel can be used in place of this form also. Some sponsors may already list this information on Excel for their own records. Print the form from Excel and attach it to your Deposit Request Form when making a deposit

with the bookkeeper. Also, **the Sponsor MUST** write your fund # on the lower left corner of **each check deposited** (on the description line).

If you have only a few checks to list, you may make photo copies of the checks and attach them to your deposit request.

COUNT, VERIFY, AND RECEIPT REQUIREMENT

If the amount counted by the bookkeeper agrees with the Deposit Request Form, the bookkeeper will give the sponsor a pre-numbered receipt signed by her. If the amounts do not agree, the funds will be counted again and corrected in the presence of the sponsor. The Sponsor must initial the correction on the request form. Because school transactions are largely in cash, all exchanges of monies are required to be counted in the presence of two people and receipted.

NSF/RETURNED CHECKS

If a check is returned from the bank, the amount deducted from the account will be taken out of the fund it was deposited into. It will be the fund whose number is listed on the lower left corner of the check. The bookkeeper will notify the sponsor in charge of that fund.

If the check was received to pay for member supplies or items, such as a T Shirt, the sponsor should hold the item until the NSF check is replaced with cash to re-deposit into the fund.

It is the responsibility of the sponsor to collect the funds from the member/source of the NSF check. Try to collect verbally giving them 2-5 days to pay in cash without charging a NSF fee.

If payment is not received the Bookkeeper will prepare a First Letter Notice to be sent home with the student giving them 10 days from the date of the letter to make payment at the school.

If payment is still not made, the Bookkeeper will mail a Certified Final Notice Letter allowing them 10 days to make payment. They will also need to pay a processing fee to cover the current cost of a certified return receipt letter. (\$10.00 will cover this amount.) Make sure to put the Certified Return Receipt number on the bottom of the Final Notice Letter for documentation.

If payment is still not paid by day 11 and you have received the green card back from the post office showing delivery, forward the documentation to the District Attorney's Office.

Please keep in mind that if you accept partial payment, the District Attorney will not be able to collect the balance. Please see sample letters in forms.

INTERNAL TRANSFERS

Internal Transfers are used to transfer money from one fund to another. This takes place when one activity owes another activity. The Internal Transfer document must be filled out and signed by the sponsor of the disbursing fund.

The bookkeeper will enter this transaction as an adjustment. The Disbursing fund will have a minus sign in front of the amount and the receiving fund will have a positive amount in the AAWeb entry. This should make the adjustment equal \$0.00 in the Adjustment Journal.

Principals may choose to add additional requirements to this form but may not remove the minimum information required and listed below:

1. Disbursing Fund Name
2. Disbursing Fund #
3. Amount
4. Receiving Fund Name
5. Receiving Fund #
6. Date of Request
7. Reason of the Transfer
8. Disbursing Fund Sponsor Signature
9. Principal Signature
10. Attach Supporting Documentation proving amount transferred

ADJUSTMENT COLUMN

Bookkeepers, the only adjustment transactions used in the AAWeb software are for Internal Transfers. This column should always equal \$0.00 on your Current Cash Balance reports. Do not use adjustments to make corrections for accounting errors. Checks that are deposited and returned from the bank are entered as a negative amount in deposits. Checks with erroneous information should be corrected in checks. Charges on Bank Statements for checks or forms purchased should be entered as a disbursement.

On occasion, bank errors may occur and an adjustment will be made to account for the error until the bank makes a correction. Those entries must be approved by central office. PLEASE CALL Extension 6041 WITH ANY ACCOUNTING QUESTIONS.

ADMISSION TICKETS AND TICKET RECONCILIATIONS

All events charging admission, athletic and otherwise, must use admission tickets obtained from the school bookkeeper. Admission fees must be controlled through the use of pre-numbered tickets with a different color and number series for each price group as required by law. Tickets will need to be ordered in advance of each new school year so the supply is delivered before the first event of the school year. The school's ticket supply should be safe-guarded at all times. When a sponsor/coach is hosting an event, they will "Check Out" tickets from the bookkeeper who keeps inventory of the tickets used through the year.

Bookkeeper Instructions:

1. Log in all tickets when they are received. Keep the ticket manifest locked away safely with tickets until after that year's audit.
2. Record on the spreadsheet the color and numbers of the tickets that are checked out.
3. Prepare a Ticket Reconciliation form when tickets are checked out. Fill in the starting ticket number for the event, the price to be charged, the opponent's name, etc. Compare the ticket information on the ticket inventory with the ticket reconciliation. The reconciliation is given to the person in charge at the same time that the tickets are checked out. The reconciliation should be returned the next school day, along with the unused tickets, and a deposit for the funds collected.
4. When tickets and the ticket reconciliation are returned, record the actual numbers used, the date they were returned, and the first ticket numbers remaining on the rolls in the ticket inventory records.
5. Verify the accuracy of the Ticket Reconciliation Form when it is returned. Any discrepancies should be noted on this form and brought to the attention of the Sponsor and the Principal. Minor discrepancies are normal due to human error and thus the reason for a shortage or overage. Large discrepancies require investigation and/or explanation. Inform Sponsors the correct way to calculate this form as needed.

Remember to plan your events in advance so you do not use the same color for more than one event in the same week. For example, in one week you have a dance Friday night, the softball team has one home game, there is a fundraiser for the American Cancer Society requiring admission during the school day, and the baseball team has two home games. The ball games charge one price for students and another for adults. They will require two colors each. You will need eight different colors and five ticket reconciliations. **PLAN AHEAD!**

Activity Sponsor Instructions:

Admission events can be very different from each other. Some sell tickets in advance. When this is done, it may be the same price at the gate or it may be discounted from the gate price. Some have only one price and others may have a student and an adult price. Some may need only one roll and others may need every roll you have in the same color. Some events send complimentary tickets to opponents as agreed on in advance. During some play-off games, not only must the profit be shared with the LHSAA and the opponent, the opponent is also selling tickets to the event that must be accounted for. This form was designed to be used for all occasions. Fill in only the areas that apply. However, **the following must be done in all uses of this form:**

1. Fill in the event description and the date of the event or any other information not entered by the bookkeeper.
2. You must sign verifying the amount received for change.
3. Identify the tickets being used by color and number for each price group listed on the form.
4. The beginning and ending numbers on the tickets must be verified.
5. Subtract the starting number on the roll from the ending number still on the roll (not sold) to get the total number of tickets sold.
6. Multiply the number of tickets sold by the unit price to get receipts expected.
7. List the sales and start up amount under total expected cash to be collected.
8. Fill in actual cash count.
9. Compare with the total expected and fill in overage or shortage.
10. The person responsible for the event must sign the form

11. The reconciliation should be returned the next school day, along with the unused tickets, and a deposit for the funds collected.

CONCESSIONS

Concession inventories should be stored in a locked, secure place. Employees authorized to access inventory areas and those authorized to order inventory items should be kept to a minimum. Every effort should be made to sell all inventory items at the close of the event, season, and/or school year, whichever may apply.

The bookkeeper will supply a Concession Report when a request is made for startup change. The amount of startup change is listed and signed for by the person receiving the monies. Concession workers must be listed showing all workers who had access to the monies collected. It is not mandatory to fill out the ending count section but is useful when counting and adding large sums. Some reminders to those working concession:

1. Expenses must be paid for by check, including reimbursements
2. Cash cannot be used to pay for services such as umpires/officials
3. Monies should be counted in the presence of two or more persons
4. Startup change should only be kept when there is another game to follow on a weekend or during a school holiday

Bookkeepers can give sponsors extra forms when games are in successive days. This may happen often for softball or baseball games, when hosting games on weekends and/or tournaments. The concession start up from the first day must show up the report for day two.

FUNDRAISERS

Fundraisers can generate a lot of paperwork. Sponsors of each fund raising activity are responsible for that paperwork and collection logs must be turned in to the school bookkeeper.

All fundraisers **must be approved by the Principal**. Any contracts or agreements made with fundraising companies must be signed by the Principal giving special attention to the responsibilities of both parties, commissions, distribution of items, and terms of payment. When earning a commission for each item sold, it is preferable that sales are made on a pre-sales basis, that monies are collected when items are ordered.

The Principal should ask the following questions to estimate if a fundraiser will be profitable and is school appropriate:

- ✓ Number of units to be ordered
- ✓ When will sale monies be collected
- ✓ Proposed sales price per unit or ticket
- ✓ Anticipated sales from the project
- ✓ Anticipated profit
- ✓ Proposed use of profit
- ✓ Organization(s) involved
- ✓ Safeguard of inventory items
- ✓ Distribution of orders (especially if items are perishable or too large for school buses)

The school bookkeeper should advise the Principal about the fundraiser after all expenses are incurred and deposits are made unless the Principal requests quicker feedback information. A Request for a fundraiser form should be filled out. Any other information that a Principal would like to know may be added to this form.

REPORTING REQUIREMENTS TO PPSB

1. Every deposit or withdrawal from the school fund account shall be entered in the school accounting records using Data Team Activities Accounting Web software (AAWeb).
2. The records of the school fund shall be reconciled monthly with the bank statement and reported to central office by the 20th of the following month.
3. Activity fund account balances are not allowed to incur a deficit balance.
4. All check numbers must be accounted for. If a check number is used out of numerical order, an explanation must be attached.
5. Receipt Numbers should be in consistent order and no numbers should be skipped.
6. Deposits in AAWeb must agree with the Bank Statement in both amounts and date.
7. Correction entries for disbursements should be made in disbursements and correction entries in receipts must be made in receipts.
8. Bank Statement Charges for checks and items purchased must be made as a disbursement.
9. The principal must review all reconciliations and fund balances for problems or irregularities. The Monthly Report must be signed by both the Principal and the bookkeeper confirming their review and submission of the report. Any problems, balancing the account, or otherwise, must be reported before the 15th of the following month to the Business Office. All reports should be a direct printout from the computer and sent via pony. No faxes.
10. All disbursements to 1099 Vendors made through December 31st must be entered into AAWeb no later than January 10th.

The following reports are required monthly:

- Copy of Bank Statement (All Pages)
- Current Cash Balance Report for the Month
- Reconciliation using AAWeb Accounting Software, Balanced to the Bank Statement and the Current Cash Balance Report

The following reports are required yearly:

- School Narrative
- Sponsor Education Forms
- List of Approved Sponsors

It is also recommended that Individual Activity Reports are printed each month and placed in the Activity Sponsor's school mail box for review.

REQUEST FOR A NEW ACTIVITY FUND

Principals shall be responsible for approving or authorizing any student activity and/or organization and shall also be responsible for the operation and oversight of all student activities or organizations to assure compliance with administrative regulations.

Once the program/fund has been approved by the Principal, each new activity fund must be given a correct fund number that is uniform throughout the school district.

The Bookkeeper may contact Melinda Boudreaux for a new fund number and for the fund to be set up in AAWeb.

The sponsor of the fund must be informed about rules, regulations, and responsibilities.

INACTIVE FUNDS

Any remaining balance in an inactive class, club, or organization fund that is not committed to a specific project, shall be transferred to the General Fund when inactive status has been clearly determined by the Principal.

RAFFLES

School raffles are regulated by the Louisiana Department of Revenue Office of Charitable Gaming. Before any organization may conduct a raffle, the school must submit an Application for License Exemption to Conduct Charitable Gaming (Form OCG208 (03_10)). This form can be found on the Official Site of the Louisiana Office of Charitable gaming web site @ www.ocg.louisiana.gov. Click on Forms, and then click on Exempt Organizations. You will see three forms available to you. Form OCG208 is the Application for License Exemption to Conduct Charitable Gaming. This must be filled out and submitted along with a **letter from the Principal** giving permission for the raffle to take place before the raffle starts. This may take between 7 to 10 days before it is approved.

There are two other forms on this web site. Form OCG305 is the Raffle Accountability Sheet. This form must be filled out and retained at the school for a minimum of three years. The other form is Form OCG305A. It lists the Raffle Guidelines that must be followed. The Guidelines are as follows:

1. Raffle tickets shall be sold at only one price. Example: \$1.00 per ticket. Raffle tickets shall not be discounted, such as \$1.00 per ticket or 6 for \$5.00.
2. Raffle tickets shall be pre-numbered in sequential order and shall contain at least the following information:
 - a. Organization name
 - b. Organization license number
 - c. Date, time, and location of the raffle
 - d. Prizes to be given away and their value
 - e. Cost of ticket or chance to participate
3. Pursuant to LAC 42:I.1721 (A)(3), no raffles shall be conducted where the winner must be present during a drawing to win, unless so stated on the ticket.

4. Pursuant to LAC 42:I.1721 (A)(5), the sponsoring organization shall take necessary steps to insure that each ticket purchased has a chance to be selected as the prize winner and that the prize winner is selected in a random manner.
5. Organizations shall use the form Office of Charitable Gaming Raffle Accountability Sheet for each raffle conducted. These must be maintained by the organization for a period of three years. Copies of the raffle accountability sheet can be obtained by contacting the office.
6. Pursuant to La. R.S. 4:715, only organization members or members from another licensed organization shall sell raffle tickets.
7. A raffle and a bingo game can be conducted during the same gaming session. The cost of the prize given away in conjunction with a raffle does not count towards the forty-five hundred dollar limit in accordance with La. R.S. 4:714.B.

All unsold tickets must be retained for audit purposes.

PURCHASING

All Plaquemines Parish Schools are required to follow state bid laws when spending monies. Plaquemines Parish School Board requires that three verbal quotes are gathered and documented when purchases are \$5,000.00 to \$9,999.00. When purchases are \$10,000.00 or more, written quotes directly from the vendors should be gathered. Faxes are the easiest acceptable form. Purchases that exceed \$25,000.00 are subject to formal competitive bids.

School allotments spent require that a Purchase Order number is obtained before ordering via Alio. Schools ordering products without obtaining a purchase order through Alio must pay for those purchases with unrestricted school activity funds or, only if approved by the sponsor of a restricted activity fund, that particular restricted fund receiving the benefit of the order.

SPONSOR EDUCATION

Because it is the responsibility of the Principal to (1) ensure that his/her staff has been educated and understands the Policies and Procedures of their Student Activity Funds and (2) hold them accountable in the event of a problem, the Sponsor Education form has been developed to aid in this process and provide a means of proof that the individual has been educated.

Sponsor responsibility has been condensed into three pages to minimize time spent on the education process. This training should take place as early as possible in the new school year and definitely before anyone starts collecting dues and fees.

Once the Principal and/or the bookkeeper have informed their staff about their responsibilities, Sponsors sign the form which is retained by the bookkeeper and kept with her records for that school year.

The bookkeeper also makes copies and forwards them to Melinda Boudreaux by September 15th. Along with this, the bookkeeper sends a list of all the funds used at their school naming the Sponsor approved by the Principal for each fund.

RECORD RETENTION

The Louisiana Public Records Act requires the retention of records for three years. However, certain records should be kept for longer, for example, ownership records.

All records including unused admission tickets must be readily available through the yearly audit.

The disposal of activity fund records should be reported to the Student Activities Accountant, supervised by the principal, and a record should be made of the disposal, including the disposal date and names of those observing the disposal.

FILE REQUIREMENTS

All transactions must be kept in numerical order and filed in the month of the original transaction date, regardless if it cleared the bank. This includes all disbursements, receipts, and adjustment transfers.

AUDITS

There are two different types of audits that our schools will experience. They are annual audits performed by an independent CPA firm and random internal audits performed by an Assistant Accountant or the School Activity Funds Accountant with the school board.

The audits are searching for the fairness of presentation of the information contained within the financial statements as well as for compliance with the laws, statutes, policies, and regulations that govern the actions of the School Board. This includes all business aspects within each school.

All school audit reports from the Assistant Accountant or the School Activity Funds Accountant, with any resulting findings or violations, will be reported to the Superintendent. All school audit reports from the independent CPA firm, with any resulting findings or violations, will be reported to the Plaquemines Parish School Board and the Louisiana Legislative Auditor.

Audit findings can include, but are not limited to:

- Failure to conform to established Board policies
- Failure of daily deposits in office
- Failure to use correct deposit receipt system
- Failure to have proper documentation for disbursement of funds
- Failure to have proper documentation of ticketed events
- Unreasonable report of profits, gate collections, etc.
- Limited concession deposits
- Inadequate documentation of reimbursements made to school employees
- Failure to deposit funds in bank
- Unauthorized disbursements for gifts, meals, or any other prohibited purpose
- Undocumented travel expenses
- Significant reduction in Fund Balance
- Disbursements for loans to individuals/Cashing personal checks

A random internal audit may be performed several times within one year.

NATURAL CATASTROPHE OR DISASTER

R.S.17:414.3(F) was added to the statute in 2007 after the events suffered due to Hurricane Katrina, and made retroactive to August 29, 2005. The purpose of the addition was to allow SAFs to be accessed during times of emergency when officials might not be available or able to allow access to these funds.

There are many safeguards and requirements in this subsection, but the pertinent ones include:

In the event of a natural disaster that results in a school's closure, any money in a school fund is placed under the control of the school board having jurisdiction over the school (or the superintendent of the Recovery School District if under their jurisdiction) and be accessible for investment, withdrawal, and expenditure in accordance with R.S. 17:414.3(F).

Each city, parish, and other local public school board or the superintendent of the Recovery School District shall then create a committee composed of five members (listed in the statute).

The committee has the authority to invest, withdraw, and expend the monies in the closed school's school fund account with first priority given to meeting the financial obligations incurred in connection with such account prior to the school's closure, if applicable. The committee shall designate two of its members to have signatory authority over the school fund account.

No money shall be drawn on the school fund account without a request for it approved by the committee, and no withdrawal shall occur unless the check carries the signature of both committee members with designated signatory authority.

All existing financial obligations shall be met as soon as possible after a school's closing.

Any monies remaining in the account after such financial obligations have been met shall be retained by the committee for a period of four years from the date of the school's closure.

Schools that reopen prior to such four-year period shall be given control over the school fund account immediately upon reopening.

The funds in any school fund account of a school that does not reopen within four years after being closed may be expended by the committee for purposes which directly benefit students, but shall not be used for any recurring purposes.

If multiple schools in a school system are closed, the school fund accounts for such schools shall be managed as a single account after the four-year period has ended.

Any expenditure of funds from a school fund account in excess of the fund's outstanding obligations shall be used for purposes which directly benefit students, but shall not be used for any recurring purposes.

The committee shall offer to return to the donor any restricted donations made prior to the use of such donated funds by the committee for any purpose contrary to the restrictions on such donation.