

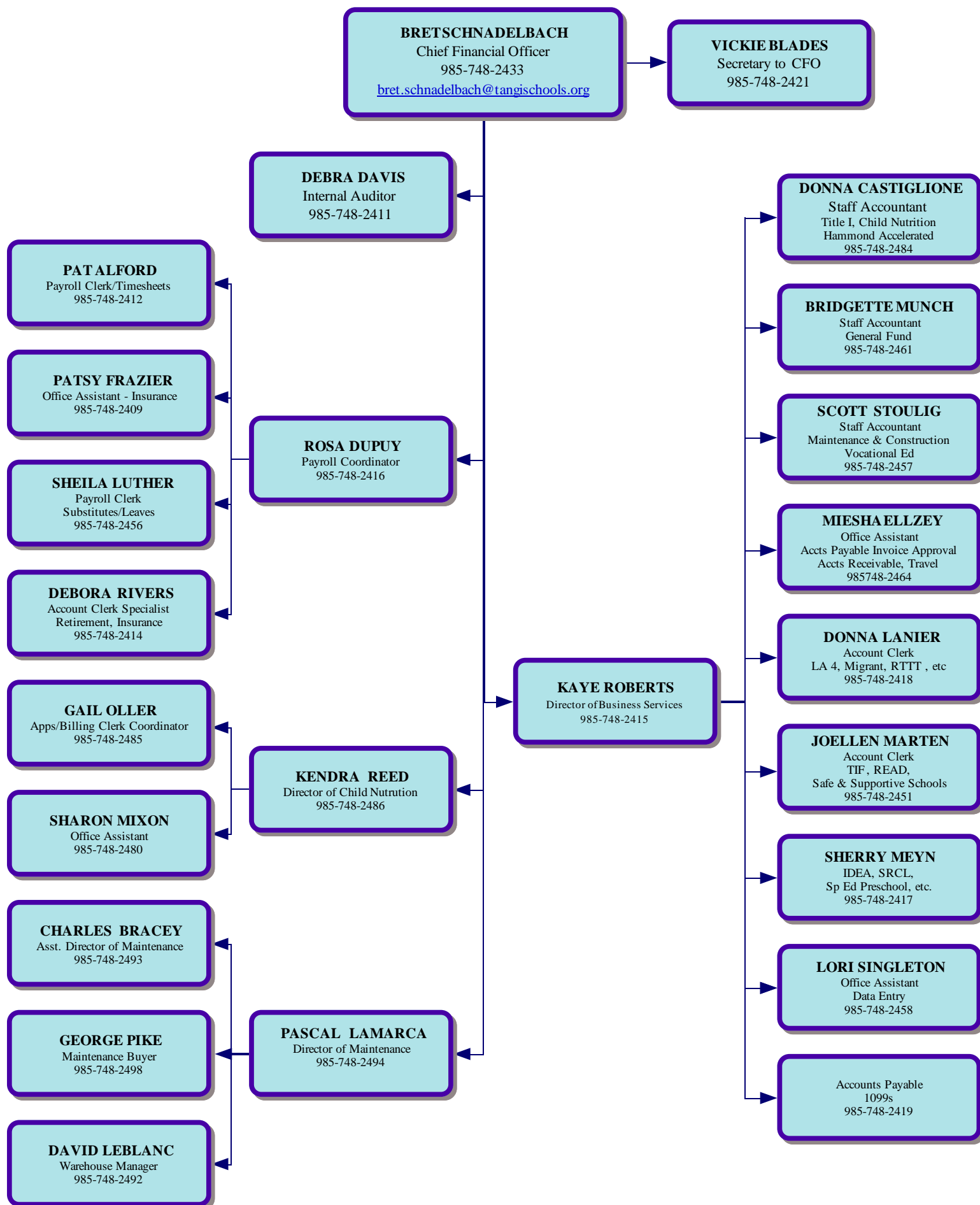
Tangipahoa Parish School System

Amite, Louisiana
Mark Kolwe, Superintendent



School Finance Handbook

FINANCE & SUPPORT SERVICES ORGANIZATIONAL CHART



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TANGIPAHOA PARISH SCHOOL SYSTEM

SCHOOL ACCOUNTING

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TANGIPAHOA PARISH SCHOOL SYSTEM

SCHOOL ACCOUNTING

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Foreword

The *School Finance Handbook* has been prepared to provide uniform procedures for the financial management and internal control of school activity funds. As the size and complexity of schools have grown, the Tangipahoa Parish School System has become increasingly concerned about good financial management and accounting for these funds.

The school Principal is responsible for establishing policies, within the guidance and authority granted by the parish school board related to school activity funds, and is responsible for requiring adherence to those policies. All transactions shall be recorded on a timely basis and adequately supported with documentation such as receipts, invoices, delivery reports, purchase orders, etc. The procedures and forms used in the school must be uniform.

The *School Finance Handbook* outlines proper accounting and internal accounting control procedures required by the Tangipahoa Parish School System. Therefore, it is required that this manual be used for all Tangipahoa parish school personnel involved with school activity funds.

I. School Operating Procedures and Financial Management

The Tangipahoa Parish School System (TPSS) and the Superintendent assign much authority and responsibility of school finances to the Principals or his/her designee (TPSS Policy DK). Each Principal is required to adhere to the TPSS policies and Louisiana Revised Statutes 17:414.3. The following are policy statements:

A. Financial Records

Financial records shall be maintained in accordance with the policies and procedures set forth in this manual by the Tangipahoa Parish School System. The *Louisiana Public Records Act* requires the retention of financial records for five (5) years. This would include canceled checks, financial reports, invoices, receipts, deposit slips, bank statements and other documentation identified in this manual.

All accounting records of the school shall be subjected to appropriate security measures which would protect them from theft, loss, unauthorized entry, fire, water damage, etc.

When using a fire proof filing cabinet, it should be locked at all times and the keys should be restricted to an authorized few. When a safe or vault is available, the combination should be changed whenever there is a change in personnel. The combination should be restricted to an authorized few and not left available for others to read. The Central Office should be notified when a change to the combination has been made and shall keep copies of all current combinations on file for the Superintendent.

B. Resource Allocations

All non-budgeted funds, excluding federal and state grants, collected or received at the school level for any reason and all expenditures of such funds shall be accounted for by the school district in accordance with the school district's financial accounting and reporting procedures. Funds under this policy include, but are not limited to, all monies raised by parent groups and organizations, athletic booster and support clubs or organizations, music (band or choral) booster or support clubs or organizations, school based fund-raising activities including those of school sponsored or approved clubs and organizations, or monies received from other sources or through other fund-raising activities by a particular school or grouping of schools.

Prior to an expenditure of non-budgeted funds by a school in excess of \$10,000.00 written approval of the Superintendent or his/her designee shall be obtained by the Principal of the school. Prior to an expenditure of non-budgeted funds by a school for the procurement of computer hardware or software, written approval of the

Superintendent or his/her designee shall be obtained. Prior to acceptance of a donation of any computer hardware or software, written approval of the Superintendent or his/her designee shall be obtained.

C. Deposit of Funds

When possible, funds collected by the school are to be **deposited on a daily basis**. If the amount of funds on hand is large and the banks have closed, **the funds shall be placed in a security deposit bag and deposited in a night depository and not left in the school building overnight**. Any theft of funds is to be reported promptly to the Central Office and to the appropriate law enforcement agency.

D. Funds Received

ALL FUNDS RECEIVED SHALL BE RECORDED ON THREE-PART PRE-NUMBERED RECEIPTS. Donations made by individuals or businesses in the form of gift cards or debit cards must be recorded at time of receipt on a Gift Card Control Log (Exhibit #1).

E. Disbursements

All disbursements are required to be made by check and signed by the school Principal. The activity sponsor must approve disbursements from restricted funds. Deficits are not allowed in the restricted accounts. Any Principal and/or activity sponsor who incurs a deficit as of the end of the school year must state the reason for the deficit. **Checks shall never be made payable to "Cash"**. Refunds must be made by check.

F. School Activity Funds

School activity funds are those monies collected by students, school personnel, parents and /or groups for school purposes, for school-related purposes and for charitable or other approved agencies. **The funds are the property of student organizations such as student council, speech club, and drama club. TPSS is required to provide stewardship by properly safeguarding and account for these funds. Decisions on the use of student funds are the concern of the specific student groups to whom the funds belong, as long as the decisions regarding the use of funds do not conflict with Board policy and/or legal regulations or restrictions.** Activity funds shall contribute to the educational experience of all students and shall not conflict with but shall contribute to the instructional program and general welfare of the school. These revenues are used for a variety of purposes ranging from miscellaneous supplies for the school to equipping and maintaining athletic teams. At no time should activity accounts have a negative balance. The Principal is solely responsible for these funds. These funds are regulated by *Louisiana Revised Statutes 17:414.3* and policies of the Tangipahoa Parish School System.

Upon dissolution of any activity fund organization, the Principal shall insure that all liabilities of the group are liquidated. Any balance remaining upon dissolution shall be transferred to any other Student Fund or General Fund as designated by the outgoing officers of the dissolved organization. If no such designation is made, any remaining balance shall be transferred to the school's General Fund.

School activity and other internal school funds may not be used for any purpose which represents an accommodation, loan, or credit to anyone. **PERSONAL CHECKS SHALL NOT BE CASHED WITH SCHOOL FUNDS.** Advances of salary must not be made.

G. Payments to Employees

Schools shall not directly employ personnel or supplement salaries of personnel. Should a school need to employ or supplement salaries of personnel, the Principal must contact the Central Office Personnel Department.

H. Excess Funds

Any excess funds should be deposited in LAMP, a savings account or certificate of deposit. Interest income earned on General Fund deposits is General Fund revenue. Interest earned on Restricted Fund deposits should be distributed among the restricted accounts, or if not feasible, deposited to the General Fund. **Bank balances must be reconciled monthly with the school fund accounting system.**

I. Bank Account

All student activity funds and general funds will be kept at the schools designated bank.

- An ink deposit stamp showing "For Deposit Only" and the account number should be used to stamp all checks that will be deposited.
- All funds received will be deposited into the bank account and all disbursements will be made with a check from the account.

The bank account must include at least two authorized check signers, one of whom will be the Principal.

- Each check must be manually signed.
- Each check written must bear one signature in blue or black ink. (The Principal's signature will be preferred.)
- The check should not be signed until it has been completely filled out with the date, payee, and amount.

In the event a new authorized signer needs to be added to the account the following procedures must be followed:

- When there is a change in school Principal, a written request must be submitted to the Chief Financial Officer.
- When there is a change in secondary signer, the school Principal must submit a written request to the bank account officer requesting to remove previous signer and authorizing new signer. The new authorized signer should refrain from signing checks until a new signature card is created and their signature is on file at the bank. These procedures are subject to change depending on bank policies.

The records of the school fund shall be reconciled monthly with the statement received from the bank. When the statement is received, it should be given to the Principal, unopened for his/her review, and then it is given to the bookkeeper to be reconciled. Bank statements shall be signed by the Principal once reconciled with the school fund accounting system and the original retained with the school fund records. The school fund records shall be reviewed annually by the Principal and one other member of his administrative staff other than the secretary or bookkeeper who handles the school fund records. Such review shall be reflected in the records by the signature of both reviewers.

J. Restrictions

Acceptance of personal gifts or anything of economic value by any employee of a school is prohibited by *Title 42 of the Louisiana Revised Statutes*. Reduced cost and/or free travel expenses are also defined as gifts.

II. Purchasing Procedures

A. Principal Responsibilities

All school purchases must have prior approval of the Principal. Restricted fund purchases can only be made with the Principal's authorization and approval from the activity sponsor. Purchases made by teachers, school employees, activity sponsors or by any other persons that have not been specifically authorized by the Principal are solely the responsibility and obligation of the individual making such purchases.

B. Purchasing Records

The Principal must use good judgment to insure that the best price has been obtained in purchasing needed goods and services, i.e., the best value at the best price.

Complete and accurate records on any purchase must be maintained. Invoices and written authorization permitting the purchases must be kept on file for audit purposes. **A W-9 form must be obtained from any new vendor before a check for the purchase is issued.** An internal purchase order system should be used to control purchases. The purchase orders must be pre-numbered and accounted for (Exhibit #2). Exhibit #2 is an example of the information the purchase order should contain. The school's initials must be placed in front of the purchase order number. To find your school's code Exhibit #3.

A school may use its funds to make a purchase of equipment, materials and supplies and services, only after the following procedures have been met.

- For orders totaling \$1,000 to \$30,000 there are three (3) options
 - ❖ purchase from state or bid contracts
 - ❖ purchase from written quotations
 - ❖ purchase from phone quotations that are documented (Exhibit #4)
- At the time quotes are requested, all like specifications must be carefully composed and should include a complete description of the item(s) needed, the date of expected delivery and the dead line to submit the quote. Quotations must be obtained from a minimum of three (3) vendors. Justification for choosing other than the low quote must be made a permanent part of the purchasing package, if other than the low quote is accepted.
- For purchases of uniforms that are required to match existing uniforms, three (3) quotes are required only when the cost exceeds \$5,000.
 - Any request costing more than \$30,000 must be bid if not on state or bid contract. Detailed descriptions and information must be sent to the Purchasing Department in order to insure that all appropriate state laws are followed.

EXAMPLES OF SOME STATE CONTRACT ITEMS

- ❖ CLASSROOM FURNITURE
- ❖ PROJECTORS
- ❖ BAND INSTRUMENTS
- ❖ COPIERS
- ❖ COMPUTERS
- ❖ SMART BOARDS

Website for State Contracts:

<http://doa.louisiana.gov/osp/osp.htm>

Roll pointer over Contracts on the left side and click Contract Search.

C. Equipment Purchases

All equipment purchased with individual school funds is the property of the Tangipahoa Parish School System and may not be sold, traded-in or otherwise disposed of without the written permission of the Chief Financial Officer or his designee. In addition, all such equipment shall be accounted for in accordance with the Fixed Asset Accounting System Procedures Manual. Public property may not be taken from the school premises for personal benefit.

D. Resale

Items for resale and/or for sale must be stored in a secured area and the custodian of these items shall be held accountable for the receipt and issue of these items. A physical inventory will be taken and compared against the records of the custodian.

E. Ordering Instructions for Schools

To order instructional supplies (copy paper, erasers, pencil sharpeners) technology or janitorial supplies, enter a MUNIS 'Pick Ticket' requisition. For copy paper or technology supplies, send a check for the amount to the Central Office to the attention of the purchasing agent. Principals must approve requisitions entered in MUNIS at their school. See instructions for MUNIS 'Requisition Approval' entry and MUNIS 'Pick Ticket' entry below.

F. MUNIS Requisition Approval Instructions

In MUNIS, go to:

- Purchasing
- Purchase Order Processing
- Requisition Approvals
- Click on Update (Paper with the pencil)
- Click on View Requisition
- X out after viewing requisition
- Type an "A" in the box for Approved or "R" for Rejected
- Click on the green check

G. MUNIS "Pick Ticket" Requisition Entry Instructions

In MUNIS, go to:

- **Requisition Entry**
Main Page
 - ❖ **Click on white paper with the plus (+) sign**

- ❖ Click on 3 dots by General Commodity (right under requisition number) and double click on 200 or 300 (whichever one applies to what you are ordering).
- ❖ There is no Vendor information to enter for 'Pick Tickets'. Tab through to get to next page.

Terms/Miscellaneous (Page 2)

- ❖ Tab through this whole page, nothing to enter.

Line Detail (Page 3)

- ❖ Put in your Quantity
 - ❖ Under inventory in item space, click on 3 dots
 - ❖ Double click on item ordering
 - ❖ Tab
 - ❖ Location number should appear
 - ❖ Click on Pick Ticket
 - ❖ Tab (Price and description of item should appear)
 - ❖ Tab, Tab, Tab, Tab
 - ❖ Click on 3 dots under Org
 - ❖ Double click on Org number, then Tab
 - ❖ Click on 3 dots under Obj
 - ❖ Double click on Obj number, then Tab
 - ❖ Click on 3 dots under Project
 - ❖ Double click on Project number, then Tab (If Warning Box comes up, just click OK)
 - ❖ Click on green check or enter to accept
If you have another line item to enter;
 - ❖ Click on the paper with the plus sign and repeat instructions under **Line Detail (Page 3)**.
- THERE IS A 50 LINE MAXIMUM PER REQUISITION.**
- ❖ Click on "X" in upper right hand corner, this will bring you to Page 2 (Terms/Miscellaneous)
 - ❖ Click on Main, to get back to your Main Page
 - ❖ Click on RELEASE

H. Property Control Procedures

Starting with the 08-09 School Year, a new dollar limit for tagging Fixed Assets was adopted by the School Board. The new dollar limit is \$5,000.

- Procedures for Fixed Assets- \$5,000 and above
 - ❖ The Principal is responsible for the proper supervision of his/her school's assets. When an asset that costs \$5,000 or more is purchased with your school's funds, place a Tangipahoa Parish School System tag on the item, fill out an Original Item Entry form (Exhibit #6) and

forward the form to the TPSS Purchasing Agent. This applies even if the asset was donated to the school.

- ❖ When an asset that costs \$5,000 or more is purchased with the School System's funds through a MUNIS purchase order, place the appropriate Tangipahoa Parish School System tag on the asset and email the purchasing agent the tag number, the purchase order number, and the building/room number where the asset is located. Assets purchased with Carl Perkins funds or Special Ed funds require their own tags. Assets purchased with Title I funds will be tagged with Title I tags by the Title I fixed assets officer.
 - ❖ When a fixed asset is moved to another classroom or school, fill out a Change of Location form (Exhibit #7) and forward the form to the purchasing agent.
 - ❖ When a Fixed Asset is to be discarded, fill out a Deletion of Inventory form (Exhibit #8), forward the form to the purchasing agent and contact the warehouse supervisor in the Maintenance Department 748-2492 to pick up the asset to store for the next auction.
 - ❖ The appropriate tags can be obtained from the purchasing agent.
 - ❖ Every spring, each school will be required to take a 'physical inventory' of fixed assets. Instructions will be sent to you from the purchasing agent.
- Procedures for Street Value Assets (\$300 to \$5,000)
 - ❖ The Principal is also responsible for safeguarding street value assets. These are assets costing between \$300 and \$5,000. Examples of street value assets are computers, smart boards, cameras, phones and calculators.
 - ❖ An excel spreadsheet is the recommended way of tracking these street value assets and an example spreadsheet is included in this manual (see Exhibit #9). This spreadsheet must be maintained by the Principal and available for inspection by auditors. Each classroom or office should maintain a copy of the spreadsheet. The Principal should be notified if the street value asset is relocated, stolen or ready for disposal.

Remember, safeguarding the assets of your school is very important and mandated by Board Policy and State and Federal Laws.

III. Accounting Practice and Procedure

Accounting is the process of identifying, organizing, recording and summarizing transactions so as to provide an informational system. Fund accounting allows the accountant to demonstrate, within the accounting

records, that funds were expended in accordance with the restrictions, if any, placed on the source of funding. School activity accounting must use General Fund and Restricted Funds when needed. An accounting system should be as simple as possible and still include all the principles of proper accounting and business procedures. It should be uniform as to operation, control and supervision in all school levels.

Financial reports shall be submitted to the internal auditor on a quarterly basis. The financial reports should include the Quarter General Ledger, Reconciled Bank Statement for the quarter month, list of Outstanding Checks, Copy of Bank Statement, Investment Account Statements, and List of NSF Checks (Exhibit #28). The annual general ledger and a backup CD should be submitted with the 4th quarter reports.

The financial reports to be printed and filed monthly are the general ledger, reconciliation report of all accounts, sequential list of receipts, sequential list of checks, list of **journal adjustments** and bank reconciliation report with a list of outstanding checks. In addition to the printed reports, the monthly folder should include a copy of printed receipts, printed checks and voided checks. It should also include the bank statement. **Checks should be filed in the month they were printed and not the month they are cancelled.** Exhibit #29 is an end of month check list to follow.

The Principal should know where all financial records are kept. Upon a change in secretary, the Principal should physically verify with the outgoing secretary where the current financial records are kept as well as the prior four years.

The Department of Accounting recommends these procedures and record-keeping requirements not only because they give the "fingertip" information when needed, but the system requires little knowledge of bookkeeping by the individual who maintains the records.

A. General Fund

The General Fund is used to account for all revenues and expenditures that tend to benefit the entire school population. The General Fund must never expend more funds than are available from current year resources and any unexpended balances from prior years.

B. Restricted Funds

Used to account for monies that are normally limited or confined in their use to a specific segment of the school population and are not intended to benefit the entire school population. The restricted accounts must not have deficit balances as of end of the school year. Any Principal who incurs a deficit as of the end of the school year must state the reason for the deficit. Examples of restricted funds

are athletics (a separate account is created for each), clubs (4-H, Band, FBLA, etc.), classes and funds raised for a specific purpose.

The secretary/bookkeeper should distribute an account reconciliation report to the club/organization sponsors for their records. The sponsors are required to review their account reconciliation reports monthly. Any discrepancies should be addressed in a timely manner. Activity sponsors must approve expenditures from their accounts.

C. Faculty Funds

The school Principal may permit faculty funds to be deposited in the school checking account. These funds may come from donations made by the faculty or from concessions sold in the faculty lounge. The faculty funds are not public (school) funds, therefore the funds may be used to purchase flowers, gifts, telegrams, etc. No school funds may be used to purchase alcoholic beverages, flowers, gifts, telegrams, etc., for the school faculty. The faculty account may be maintained as a courtesy to the teachers, but is not a requirement and may be discontinued at the option of the Principal. THIS FUND MUST OPERATE WITH A POSITIVE BALANCE.

D. Transfer of Funds

School activity funds are restricted funds that cannot be transferred from one account to another account without the written approval of the sponsor and the Principal. Authorized transfers must be approved by the school sponsor(s) and the Principal after completing and returning the Activity Account Transfer form (Exhibit #10).

E. Quarterly Financial Reports

Principals are responsible for submitting quarterly financial reports to the internal auditor. This report is to be prepared by the school secretary/bookkeeper and sent to the Principal for approval. The quarterly financial reports are: *Quarter General Ledger, Reconciled Bank Statement for the quarter month, List of Outstanding Checks, Copy of Bank Statement, Investment Account Statements, and List of NSF Checks* (Exhibit#28). The annual report includes the 4th quarter reports plus the annual general ledger.

The deadline for submitting this report is on or before the 15th day of each month following the period covered. Example: The September Financial Report would be due on or before October 15th. The quarter financial reports are to be signed by both the secretary/bookkeeper and the Principal. Facsimile signatures are not acceptable.

Monthly financial reports are prepared for internal use by the school Principal, school secretary, faculty sponsors, and club officers.

F. Internal Accounting Control

In the accounting for school activity funds, a system of checks and balances will give reasonable assurance that errors will not occur and if they do, they will be detected. The Tangipahoa Parish School System has adopted this manual to establish guidelines that will aid individual schools in the development of such a system.

Internal accounting control is based on segregation of duties. Where two (2) or more persons have separate responsibilities in the accounting process and their activities provide for a check on prior activities, we have a system of check and balance. A well-documented system operated by personnel who are well trained in their responsibilities is a second key element to an adequate system of internal controls.

A good system of internal accounting controls shall provide for an audit trail. The term "**audit trail**" means that transactions can be traced from original documentation, invoices, receipts, disbursements, etc. to the initial input to the school's accounting system. The guidelines below should be followed:

- Student Fees - Receipts written to a teacher for monies received should show the teacher's name and a description.
- School Day Concessions – Identify on all receipts, invoices, and checks monies received or disbursed for concessions. Concession Log (Exhibit #11) and inventory forms (Exhibit #12) should be used to keep track of items sold and receipts from sales.
- Fund Raisers – Deposits and disbursements for fundraisers should be identified with the name of the fundraiser.
- Athletic and Game Concessions Operated by the School – Deposits and disbursements should be identified by the type of game and the date of the game. Concession log (Exhibit #11) and inventory forms (Exhibit #12) should be used to keep track of items sold and receipts from sales.
- Deposit Slip – Identify the receipt number being deposited.
- Checks – Filed by month in numerical order.
- Disbursements and Receipts – All disbursements and receipts should have backup documentation attached.
- Invoices – All invoices for payment should be approved by the Principal.
- Void Checks and Receipts – Should be entered in the accounting system for accountability.
- Sponsors – Activity sponsors must approve expenditures from their accounts.
- **All receipts and disbursements should have a description.**

- Vendor codes should be created for all vendors
- Stamped signatures are not allowed on any paperwork requiring the Principal's signature.
- Cheerleaders, dance teams, and similar organizations routinely charge fees. Their fiscal year is different from TPSS fiscal year. Deposits received from these organizations should be identified by the organizations fiscal year.

Additionally, retention of records that support the audit trail is important. The Louisiana Public Records Act requires the retention of financial records for five (5) years. All accounting records shall be retained through audit. The disposal of public records shall be supervised by the Principal and a record shall be made of the disposal, including the disposal date and names of those observing the disposal.

G. Fund Raising Guidelines

All school clubs and accounts are entitled to fundraising with appropriate authorization following established guidelines. In order to establish control over the funds raised, all faculty sponsors are required to complete a **Request for Fund Raising Activity** form for each fund raising activity. Although the report itself is the obligation of the faculty sponsor, the Principal is responsible for enforcing compliance with this requirement.

The school Principal or designee should keep a central calendar and/or log of all fundraisers to be held by their campus clubs and departments and also by their booster clubs. The financial secretary should also have access to the calendar and /or log to know when a fundraiser is being held and when the reports are due.

Projects for the raising of school activity funds should, in general contribute to the educational experience of pupils and add to the instructional program. All school employees that wish to engage in fund raising projects are required to obtain written authorization from the Principal and the Central Office. **Fundraisers should not be initiated without prior written approval.** A **Request for Fund Raising Activity** form (Exhibit #13) should be completed before the fund raising project begins. Fund raising projects that have been unsuccessful or difficult in the past should be avoided.

The **Report on Fundraising Project** (Exhibit #14) should be completed after the conclusion of the fundraising event. This record should be attached to the fundraiser request form. The Fundraiser reports must be finalized within 14 days after the conclusion of the sale. *(Days are subject to vary based on campus rules, but should not exceed 14 days.)* The records should be kept on file with the secretary/bookkeeper.

H. Accounting for the Fundraiser

Sponsors who are involved in fund raising activities have an obligation to account for all of the funds which are collected (or should have been collected). The **Report on Fundraising Project** and the **Operating Report** (Exhibit #33) provides a record of receipts and disbursements associated with a fundraiser. The Operating Report should be completed during the fundraiser as deposits and disbursements are being made. The sponsor must complete the Report on Fundraising Project within fourteen calendar days after the conclusion of the fundraiser.

- All funds collected must be turned over to the bookkeeper on a daily basis along with the Cash Receipts Record (Exhibit #15).
- Cash collected should never be used to make purchases.
- All expenses must be reflected with a school check.
- The sponsor must document all of the expenses and revenues incurred with the fundraiser using their own records. (*The fundraiser reports will not be completed by the bookkeeper.*)
- Record the receipt number and amount of each deposit as well as the check number and amount of each expense. The net profit of the activity is calculated by deducting the expenses from the gross sales.
- The sponsor must keep an inventory of items purchased for sale. (Example t-shirts, caps, etc.) The inventory should show the beginning balance, number of items added, number of items sold, and the ending balance.
- The sponsor must also account for any items that were leftover or given out as incentives. (If the leftover items are non-perishable they must be kept under lock and key for auditing purposes.)
- Ending inventory can be sold at cost or discount price with the approval of the Principal.
- When merchandise is distributed to students to sell and sponsor is unable to recover either the merchandise or the money, a list of students who did not pay must be attached to the Operating Report.
- After completing the required reports, the sponsor must sign and submit the reports to the bookkeeper or the Principal for review.
- The bookkeeper must return all reports that are incomplete or incorrect to the sponsor for completion.
- Once the report has been signed by the Principal it will be filed.
- The bookkeeper must provide the sponsor a copy of the completed report.

A fundraiser is not considered closed until the required reports and any necessary documentation are submitted. Failure to complete required documentation may result in the withholding of check privileges and further fund raising activity for non-compliant club and organization accounts.

To account for non-school related fundraisers such as United Way or Relay for Life, the school should create a charitable donation account in the accounting system. The account can be named Charitable Donations or be in the name of the charity. All funds collected should be deposited to this account daily. At the end of the fundraiser, a check should be issued to the charitable organization to zero out the account.

I. Receipt of Revenue

School employees should not collect any funds from the students without the permission of the Principal. When an employee receives funds, a receipt must always be written to the person from whom the funds were received to create accountability. Pre-numbered log sheets may be used for small fees (up to \$10.00). The student must initial the log sheet to verify the amount given (Exhibit #31). The log sheet should be attached to the cash receipts record (Exhibit #15) and given to the secretary/bookkeeper along with the funds received.

When funds are received by the secretary, the amount should be verified, receipted **immediately** and recorded in the “Cash on Hand” module of the accounting system. The main objective is to have a system that will record the cash from its source to the depository. A cash box with a lock should be used for the safekeeping of cash and checks from receipt to deposit. The person responsible for the security of the money should be the only one possessing a key to the box. **School employees must never take school funds home.**

Schools generate funds from a variety of sources such as athletics, concessions, publications, clubs, gifts and the like. Most of these funds are handled by one or more persons before they are received by the school secretary or bookkeeper. However, accountability **must be initiated when funds are first received by a school employee.** Teachers who handle money must be aware of the need for maintaining accurate and systematic records on all cash collected. Teachers are required to issue three-part pre-numbered receipts. The original is given to the student. One copy is sent to the bookkeeper along with the deposit and the Cash Receipts Record (Exhibit #15). One copy is retained by the teacher as a permanent record. The Principal or appropriate person shall issue a pre-numbered receipt for the exact amount of the funds received. If the amounts counted by the bookkeeper differ from the amounts listed on the Cash Receipts Record, the employee will be notified immediately.

All funds received from each athletic event should be turned over to the home team for deposit into their checking account. No sales should be retained by a visiting school.

The establishment and maintenance of cash control is extremely important. Internal controls of cash receipts are to include, but not be limited to, the

following:

- All funds shall be accounted for by a three-part pre-numbered receipt form.
- All funds shall be turned in to the school office as soon as possible after receipt of funds.
- The responsibility of receiving funds and writing receipts, preparing and making bank deposits and posting the financial records must be segregated as much as possible.
- All checks shall be endorsed for deposit immediately upon receipt.
- When possible, bank deposits are to be made daily.

J. Receipt Book

The receipt book is a bound book containing a pre-numbered original and two carbons. The receipt is to be written as soon as the money is collected. The original is given to the person from whom the money is collected, one carbon is retained in the receipt book as part of the school's permanent records and the other is sent to the office along with the Cash Receipts Record and the money to be deposited.

The receipt issued by the secretary/bookkeeper should contain the amount collected, from whom the money is received, an explanation as to the purpose of the collection, the fund to which the money belongs, and the signature of the person receiving the money. These receipts are then posted in chronological order in the School Fund Accounting System. Should a mistake be made in preparing a receipt, all copies must be marked "VOID" and a new receipt must be prepared and issued.

K. Gift Card Control Log

Donations received by the school in the form of gift or debit cards must be recorded on a Gift Card Control Log (Exhibit #1) and posted to the accounting system using a journal entry (see Gift Card Control Log for details). All usage of debit or gift cards must be supported by a receipt.

L. Ticket Reconciliations

Admission fees charged for events such as athletics or entertainment, whether assessed in advance or upon entering, shall be controlled through the use of pre-numbered tickets. There shall be different pre-numbered tickets for each event. The tickets shall be controlled and safeguarded from the point they are returned from the printer with the manifest, through the point of issuance. If season tickets are sold, the number sold and the amount of money received should be shown on an individual recap sheet.

When cash from ticket sales is deposited by the designated individuals, a receipt is to be issued to show the total number of tickets issued to the seller, the number of tickets returned unsold and the balance remitted in cash. A reconciliation of the tickets is to be prepared for the event, comparing total tickets printed, tickets sold from all sources and unsold tickets, against cash collections (Exhibit #16 and #27). Copies of the reconciliation are to be filed with the school secretary/ bookkeeper.

M. Disbursement or Expenditure

All disbursements shall be made by pre-numbered checks on the basis of properly approved invoices showing the receipt of goods or services, or some other authorized detailed document, and the transaction posted as a disbursement on the school fund accounting system.

All disbursements must be made as promptly as possible to maintain the activities on a cash basis and to realize all discounts available for prompt payment. In general, all bills should be paid within thirty days of the date of the invoice unless the supporting invoice or bill indicates otherwise or unless there is a written agreement stating other payment terms. The check stub should be attached to the invoice when paid.

If the school uses any credit cards, store cards, or debit cards to make purchases, they must maintain a log of card usage, which documents the person using the card. (Exhibit #34) The log should show the date/time the card was taken to the store, name of employee, which card used, date/time the card was returned, and the initials of the bookkeeper. The limit on debit card usage is \$500.00 per transaction. For purchases over \$500.00, a check should be written. The cards should be secured by the secretary/bookkeeper and a sign-out sheet should be used to log the use of the cards. Only those authorized by the Principal should be allowed to use the cards. All charges must be paid upon receipt of the monthly statement. Each charge should be supported by an original receipt which was signed by the person who made the purchase for the school.

Schools that use a debit card must follow the same procedures for supporting a disbursement by school check. All debit card transactions have to be supported by receipts and must be posted to the accounting system as a disbursement using the next unused check number. The check and check stub should be notated as a debit card purchase. The check stub should list vendor name, amount, and purpose along with posting codes that were used. Mark on the face of the check, "DEBIT PURCHASE".

Additional rules related to the use of debit cards are as follows:

- Authorization of the use of the card and the security of the card's PIN is the responsibility of the Principal. There can be only one debit card and it can only be issued by the bank where you have your checking account.

- Cash advances cannot be made using the debit card.
- When possible always choose credit as a means of processing a transaction so that the card's PIN is not needed.

Checks shall always be made payable to a company or an individual. Checks shall **not** be made payable to "Cash". Checks shall not be made payable to the Principal when they can be made payable to a company or another individual.

Blank checks should not be signed by the Principal to be completed by another person at a later time. Checks should only be signed after all information has been completed on the check and the Principal has verified the accuracy of the information. Facsimile stamped signatures should never be used on checks.

Any unused checks should be safeguarded and kept under lock with only the school secretary/bookkeeper and Principal having access.

- **Approval for Expenditures** – Expenditures include all charges, paid or unpaid, made from school funds for goods or services. All expenditures should be properly authorized with a minimum of the following two authorizing signatures:
 - ❖ The Principal of the school. This signature is on the invoice and the check.

The other signature must be on the invoice or receipt and be one of the following:

 - ❖ An officer, sponsor, or designee of the entity for clubs, associations, athletic teams, etc.
 - ❖ A school administrator, faculty member, or other employee approved by the donor for restricted donations; or
 - ❖ A school administrator, faculty member, or other employee for any unrestricted funds.

Each invoice, receipt, voucher, etc. supporting a requested disbursement should have two approval signatures prior to the issuance of a check in payment of the expenditure.

The Principal should only approve expenditures if there are sufficient funds available. School sponsors and teachers must obtain prior approval from the Principal before purchases are made. A purchase order is required for all expenditures before expenditures are encumbered. After the purchase order system has been implemented in the school, teachers/sponsors are **responsible for all expenditures without a purchase order.** The Purchase Order system will allow the teachers/sponsors to know what is owed from their account at all times. Additional expenditures should not be requested when funds are not sufficient to cover outstanding debts. The

sponsors are responsible for notifying the school secretary/bookkeeper of any indebtedness prior to their leaving for an extended period of time (summer months). **Teachers/sponsors could be held responsible for any debts which have not been paid if sufficient funds are not available in their account.**

Expenditures that require prior authorization, bidding, and specific approval from the board or other procedural regulations should be anticipated to allow time for proper processing. The expenditure should not be made until all procedural requirements have been met.

- **Travel Reimbursements** - Reimbursements to Principals, faculty and staff members for travel and other related expenses may be made from school activity funds in accordance with Board Policy DJD and the purpose of the fund. All persons requesting reimbursement for travel must complete a travel reimbursement form (Exhibit #17), attach supporting documents, and submit it to the school secretary for payment. Travel reimbursements shall be in accordance with school board policy. Contact the Central Office accounts payable department for the latest regulations.
- **SSA Allotment Accounts** - Expenditures from the schools SSA allotment accounts (All Schools #800, #802, #804, #806, #810, #816, and High Schools #808, #810, #812) shall be in accordance with the allotment guidelines. The guidelines are included in this handbook. (See Appendix C)
- **Change Fund** - An account in the ledger should be used to record transactions used to obtain change for athletic events or other such events where the use of change is necessary. The change fund is necessary to separate actual receipts from the event from the re-deposit of change. Schools needing money for athletic events or concessions or other such events should make a check payable to the coach/sponsor for the amount needed. On the day of the event, the secretary completes the Change Fund form in duplicate (Exhibit 24). The form verifies the receipt of the startup funds, numbered tickets, and bank night deposit bags with keys. The coach/sponsor signs the form verifying receipt of all items. One copy of the change form is attached to the bank bag and given to the coach/sponsor. The other copy is kept by the secretary to aid in the completion of the recap forms. The coach/sponsor takes the check, bags, and the Change Fund Form to the bank and places the funds in the appropriate bag. The amount is posted as a disbursement in the change account. The following school day, when receipts are being posted, the amount which was used for change is recorded in the change account which will then zero out. This account should not have a negative balance.

- **Employee Reimbursements** - Employees can be reimbursed for school related purchases. The Principal must give his/her approval prior to the purchase. All reimbursements must be documented with receipts, invoices, or other documentation from the vendor. The employee must initial the receipt or invoice. Reimbursement is not allowed if the above documentation is missing. Reimbursements must be submitted within 30 days of the purchase. The school system is tax exempt therefore, taxes are not reimbursable.
- **Extra-Curricular Trip Report** - The extra-curricular trip report (Exhibit 25) is used to compensate bus drivers for transporting students at times other than their normal working hours. The bus driver completes the sections pertaining to the bus and trip, and then gives the form to the school secretary/bookkeeper. The school secretary/bookkeeper calculates the payment section for hours, mileage and benefits (contact the Transportation Department for benefit percentage and mileage rate). The form is in four parts. The pink copy is retained for the school records. The remaining form and a check covering the costs calculated are sent to the Transportation Department for further processing. If the trip was for an athletic event, a check is not required.
- **Payments for Contracted Services** – When payments are made to non-employees for contracted services, it is necessary to complete a W-9 Form. This applies to any and all non-corporations for goods and/or services rendered. Examples would include the following: game officials, referees, miscellaneous repair and /or painting work, carpet cleaning, outside promoters like magic shows, caterers, entertainers, disc jockeys, speakers, contest judges, student workers, etc. **Payment for services rendered should not be made unless the W-9 Form has been completed.** The form should be completed in its entirety, including the Tax I.D./social security number and address.

At the end of the calendar year, the Accounting Department will request a 1099 report from the accounting system. The report must include the non-employee's address, social security or Tax I.D. number and the amount paid during the calendar year. The Accounting Department will combine the data from all campuses and issue a 1099 as required by the Internal Revenue Service.

Note: Paying consultants/vendors out of pocket is prohibited, as doing so circumvents the 1099 filing process.

Internal Controls relative to the expenditure of school funds are to include, but not be limited to, the following:

- No expenditures may be made on the basis of vendor statements except for credit cards. Credit card statements must have the original invoices/receipts attached. Original invoices are required for all expenditures. A disbursement voucher should be used when an invoice is not available (Exhibit #18).
- Vendor invoices are to be checked for mathematical accuracy and proper pricing.
- Invoices are to be paid on a timely basis and any cash discounts should be taken.
- Supporting documents are to be checked to avoid duplicate payments.
- Supporting documents are to be attached to the check stub and filed in check number order.
- Check signer is to verify the check amount to supporting documents prior to signing the check.
- Payments to vendors who are not incorporated must be set up for a 1099.
- Credit cards should be safeguarded. A log in/out sheet should be created to control the usage of the card.
- Expenditures are to be correctly charged to the individual funds.
- **Description**

All disbursements are to be made by check with the Principal and/or his designee being the only person authorized to sign the checks. As a matter of internal control, the secretary/bookkeeper should not be a signer on the checking account. The stubs must contain the same information as the checks. In the event that a check is voided, the check and the check stub shall have the word "VOID" written across them. Remove the signature section of the voided check and retain the check in the numerical file of checks written. The voided check number is to be posted to the school's accounting system with the "Void" in the description column.

N. Petty Cash Fund

If the school deems it necessary to occasionally make small or emergency payments by cash, a **Petty Cash Fund** should be set up using the imprest system. The fund should not exceed \$100. **However, it is more efficient to not use a Petty Cash Fund.**

All disbursements to replenish the petty cash fund shall be made by check payable to the Petty Cash custodian. A check for the amount of the fund shall be written to "Petty Cash Custodian" in order to set it up. The check will be

cash and the money placed in a locked cash box with the custodian of the fund being the only person allowed access to it.

Any time petty cash expenditure is made, an invoice for the amount shall be placed in the cash box. At all times, the amount of receipts plus cash should equal the total of the Petty Cash Fund.

When it becomes necessary to replenish the petty cash fund, a check will be written to "Petty Cash Custodian" for the amount of the receipts/invoices in the cash box. The fund will only be replenished up to the original amount of the Petty Cash Fund.

O. NSF Checks

A check which has been deposited may be returned unpaid by the bank for a variety of reasons. All checks must have an address and phone number. The following procedures will be followed to account for returned checks:

- A returned check should be sent to the TPSS collection agent for collection.
- Post the check to the School Fund Accounting system using a journal adjustment. The journal adjustment deletes the funds from the checking account and from the account it was originally posted.
- Post the description entry using the maker's first initial and last name plus NSF.
- Update the NSF list
- Payment must be collected in the form of cash, money order, or cashier's check only
- Payment must be posted to the accounting system as a new receipt
- An individual deposit slip must be completed and processed to reflect payment

If a returned check is deemed non-collectible (NSF for 90 days or more), the check should be removed from the clearing account by journal adjustment and sent to the District Attorney's office for collection. Principal approval is required by completing the School Funds Uncollectible Check Write-Off Approval Form (Exhibit #19).

P. Proper Use of School Funds

Funds received from any school activity in which the students participate become a part of the school funds. Expenditures of school funds, with the exception of restricted funds, must be used for the benefit of the majority of the students. These benefits should aid or enlarge the educational program of the school.

The list shown below is some of the **prohibited** uses of school activity funds.

- Lending money to faculty members, school employees or students for any reason or purpose.
- Use of school funds for faculty luncheons and faculty banquets, daily coffee use, corsages, flowers, etc.
- Purchase of gifts for faculty or other school employees.
- Extra supplements to regularly assigned and paid employees for performing job duties listed in their job description.
- Payment of union dues (dues to educational organizations that benefit the faculty, staff or students, dues for Principal to LAP and LASE are permissible).
- Cashing personal or school checks.
- Christmas gifts or cash gifts to students (checks written to students for fund raising prizes are allowed).
- Ordering and paying for merchandise for personal use through the school and later reimbursing the school for the purchase.
- Donations from the General Fund.
- Payments of local civic dues – i.e., Rotary Club, Lions Club, Chamber of Commerce, etc.
- The purchase of alcoholic beverages.
- **Purchasing materials and/or services from an employee or family relative as stated in the Louisiana Ethics Code.**
- Contributions for fundraising drives or other charitable organizations.

Q. Class Accounts

Class accounts shall be established on the basis of the graduation year, so that balances automatically follow the class until graduation. Graduating class accounts shall be closed at the end of the fiscal year, with the graduating class making provisions for the disposition of remaining balances prior to graduation. Any inactive and unclaimed restricted balances may be transferred to the General Fund with authorization from the school Principal.

R. Guidelines for Reimbursement Request to the Central Office

- A school reimbursement form (Exhibit #20) must be completed and turned in to the central office for reimbursement. Each column should be completed except for the Central Office Account Coding.
- Appropriate documentation must be attached in the order listed on the form. This includes lease agreements, invoices, receipts and copies of school checks/check stubs.

- The preparer and the Principal or his designee must sign the reimbursement form.
- Each invoice must be for the current school year.
- Reimbursement requests must be held until a minimum of \$25.00 has been reached or on a quarterly basis (i.e. end of November, February, and May). We do, however, recommend that all reimbursements requests over \$25.00 be submitted monthly to expedite processing and to best monitor your budgets.
- Any reimbursement requests that are not in accordance with the five above stated guidelines will be returned to you unpaid.

It is required that the services of the Purchasing Department be utilized prior to entering into a lease agreement or purchasing services or assets at your site as compliance with the Louisiana bid laws and Tangipahoa Parish School Board purchasing policies is essential.

****Reimbursement for use of a school owned bus is accomplished through use of the right side of the Extra Bus Trip form.**

IV. Payroll Procedures

All employees are paid once a month on the 26th of each month except when the 26th falls on the weekend or Holiday. A payroll calendar is provided at the beginning of the school year which lists the date of the payrolls each month.

All workshops, stipends, and timesheets must be completed entirely before submitting to the Payroll department. This includes the total hours and pay rate, and signatures from the employee, the Principal or supervisor, and the Assistant Superintendent. The due dates for the workshops, stipends, and timesheet are listed on the Payroll calendar.

The monthly payroll also includes substitute pay. The time they worked in a prior month will be paid in the following month. For example: If a substitute worked 10 days in August, then they will be paid those 10 days on the September 26th payroll.

A. Payments to Employees by School

All payments to employees for services need to be paid through the Payroll Department. When submitting a timesheet (Exhibit #21) for an employee paid through school funds, attach a check for the amount plus benefits. A worksheet with the benefits follows.

- **Checks w/MUNIS**
10522000/594000/0 (Wash Acct)

- **Checks with Time Sheets**
10522000/594000/0 (Wash Acct)
- **Substitutes - Regular**
Hourly 4% Total
High School - \$53.00 + \$2.12 = \$55.12
½ day = \$27.56
Degreed - \$63.00 + \$2.52 = \$65.52
½ day = \$32.76
Certified - \$73.00 + \$2.92 = \$75.92
½ day = \$37.96
- **Military Time**
15 straight days up to
45 adjusted days
60 days total
Anything after 60 days must be keyed as **SICK** and **EXCUSED**
- **Title I time sheets** must be signed by the Director of Title I or given to the Title I accountant
- **Funds for extra pay**

| | | | |
|------------------------|-------|----------------------|-------|
| Regular Bus Drivers | 39.4% | Regular Custodians | 39.4% |
| Regular Teachers | 29.2% | Regular Paras | 29.2% |
| Regular ISSP Monitors | 29.2% | Regular Lunchroom | 29.2% |
| Day-by-day Sub Teach | 4% | Day-by-day Custodian | 9% |
| Day-by-day Bus Drivers | | 9% | |

B. Time and Attendance - MUNIS

- Log-in and posting instructions (Only post employees absent)
 - ❖ Log in to MUNIS using your log-in and password as you would when first turning your computer on in the morning. (Be sure you are in **LIVE** for active posting)
 - ❖ Click on School Menu
 - ❖ Go to “**B**” – Time & Attendance
 - ❖ A Warrant will be issued from Payroll at the beginning of each month.
 - ❖ The first of each month you will need to add a batch (please write down the batch # as it will be the same for the entire month – the #'s will change from month depending upon the order in which you 1st sign on and are issued a batch #).
 - ❖ Use **DETAIL** grid for posting absences (ok – green check – accept).
 - ❖ Go to paper with pencil with + to add an employee absence
 - ❖ Be sure to insert to and from dates to the same date in which you are currently posting. Post each day individually. (Do not post multiple days at a time).
 - ❖ In the absence box please change from N to Y for posting absence.

- ❖ Tab to the employee; use look up to find the employee you wish to post absent.
- ❖ Double click on the employee you wish to mark absent or hit the green check in the upper left corner once you have highlighted the employee.
- ❖ Tab through Activity and Job Class, as these default from the system.
- ❖ Pay needs to have a code # click on help box, highlight the code and either double click or hit the green check in the upper left hand corner (Please be sure to note that there are both hourly and daily. The only time you should use hourly is when you are posting your Principal's absence everyone else should be posted in either full or ½ days).
- ❖ Quantity – enter either 1 for full day or .5 for ½ day.
- ❖ Tab down until you come to notes, it will automatically default to the date in which the absence occurred; however, you can put any note you wish to put here for your information. It will be printed on the forms. Some schools stated this would be a good place to put a note if the school will be paying for the sub from their local funds and could put the account in which it will be paid from (example, Beta, 4-H, band, etc., as this will save them time later when they have to write the check.
- ❖ Continue to tab and the Employee Section will take a back seat and Substitute will move forward, look at tabs at top of screen.
- ❖ Click on help for employee look up – find the sub, you can click on last name at the top of the box and it will place them in alphabetical order or you can go to the binoculars on the bottom left corner of the pop up and tab over to the next blank, put in the last name of the employee you wish to look up, tab over to the next box it automatically defaults to Sub Emp #, you can either click on the box next to it and manually change to Last Name or you can simply type “L” and it will sort into last names then click the GO box and it will bring up the last name on the requested information. Scroll down until you find the name you wish to enter, highlight the name and either double click or green check in the upper left corner (you may want to write the name and ID # of the subs you use most often to save you some time as you could just input the ID #.
- ❖ Verify the sub that you want for the teacher listed on the previous screen, tab down until you get to QUANTITY enter either 1 for a full day or .5 for ½ day.

(NOTE: IF THE TEACHER IS ABSENT A FULL DAY AND HAS TWO DIFFERENT SUBS, YOU WILL NEED TO POST THE TEACHER ABSENT ½ DAY WITH ONE SUB AND ½

DAY WITH THE OTHER SUB; THE SAME THING FOR ½ PROFESSIONAL OR SICK, ETC).

- ❖ You are now finished with posting the sub for the employee on the previous field click the green check in the upper left hand corner.
 - ❖ Congratulations you have just posted an employee out and a sub for that employee.
 - ❖ To add another absence go to the paper with the + and proceed from Step 8.
 - ❖ After you have completed your absences for the day just log off.
 - ❖ When you come back in the next day and want to post absences log into MUNIS just like you log into your system in the morning.
 - ❖ Go to binoculars to find your batch # or when you go to binoculars just type your batch # in the area provided.
 - ❖ Click on RESUME as you are making changes within the same batch.
 - ❖ Continue as you did the day before.
 - ❖ If you have changes to make, find the employee you wish to make changes in and instead of hitting the paper with the + hit the paper with the pencil and you can go in and make your changes be sure that the sub time matches the employee leave taken (this is what you would do to change an employee from an unexcused absence to an excused absence provided you have received a doctor's excuse).
 - ❖ Click the green check in the upper left corner to save your changes.
- Posting Professional Leave
 - ❖ Do not change Org/Obj/Proj# on teacher screen. Change Org/Obj/Project # on Sub side, as this tells us what account# to pay sub from.
 - Posting Vacancies
 - ❖ After you put in dates instead of posting absence as Yes, do as sub only and proceed as usual with time missed. Please look to see if the sub is to be posted in hours or days. It will indicate to you when you pull the sub up (PAY) whether that person is paid by the hour or day. If they are daily subs, either put 1 or .5. If they are hourly subs, you must indicate how many hours they worked that particular

day. Remember you must post a vacancy daily or the sub will not be paid.

- Other Useful Information
 - ❖ To print a listing of employees at your school sight and sign in sheet, when you get into the system and your first employee absent you will get a listing of employees at your sight, you can click on last name at the top the pop-up box and it will put them in alpha order.
 - ❖ Hit the green excel in the toolbar at the top and it will move the information to an excel spread sheet.
 - ❖ Review the different columns as they are, you may want to delete the various initials, for middle or suffix if you do not want them.
 - ❖ Print out the sheet so that you will have ID #'s handy.
 - ❖ Delete the 1st column with the ID #'s and change the headings at the top of the form to whatever you want (currently MOLLE gives you the following information Employee Name; Employee Signature; Time In; Time Out; Leave Type; Documentation; Notes ½ or 1 Day; Substitute Name; Substitute ID #) you can change these columns to whatever you want and allow enough space for signatures. Please be sure that your subs provide you with some identifying factor and they should use the names as they appear on their check stubs (example: Antonia Smith not Toni Smith - - - got married new name is Antonia Jones if the employee or sub name is Antonia Smith on their check this is how they need to sign in until Personnel has completed the name change) as MUNIS does not use the last 4 of the social as MOLLE did, you may have more than one employee with the same name. Always ask sub for at least last 4 digits of social.
 - ❖ When you enter employee names into the system, be sure to look for more than one sub with the same last name you can click on it and review the social and make sure it is the sub you want to post, either double click on the sub or hit the green check in the upper left corner.

C. Reports in MUNIS

You can view reports prior to printing them by clicking the browser key on the tool bar (bullets) and then decide whether you want the information to put into an excel report, Adobe report or some other type of report.

You will no longer need to send monthly reports to Central Office; however, you still need to send the supporting documentation (doctor excuses, professional leave forms, jury duty summons, etc.) Sabbaticals will not be posted from the school sites; however, LWOP and EML will continue to be posted from school locations.

- Individual Leave of Absence Report
 - ❖ Go to Daily Time and Attendance Report
 - ❖ Click on Excel Icon; delete the columns you don't want:(Suggested columns to keep: From Date, To Date, Absence, Emp #, Employee, Pay, Quantity)
 - ❖ Go to View: Choose Header & Footer; Customize the Header and Footer to contain the information you want. (Header would contain the month, employee name and new employee number - Footer would explain the pay codes which is sick, vacation, etc.); Click okay.
 - ❖ Go to File; Page Set-up; Sheet; The second line - you will see Print Title; Click on the icon in the first box titled: "Rows to repeat at top" This will bring up a small box which reads: "Page Set-up-Rows to repeat at top" Click on Row #1 (Column title row); X out. Click okay.
 - ❖ Select and block the employee information that you want to print (you do not have to select the column headings).
 - ❖ Go to File; Print; Print Selection; Click okay

- MUNIS Leave Posting - To Check for Errors
 - ❖ Get Into Your Batch.
 - ❖ Click on Browser (dots & dashes) next to binoculars; Click on date at top of column, this will put your dates in date order. If it starts at the top at the end of the month, click on date again and it will put the dates from 1st to the end of the month.
 - ❖ Move over to ABSENCES; Click on the absences feature on the top of the column, this will put them in order of "S" for sub only or "Y" for absences. If you have anything other than "Y" for absences or "S" with a Vacancy Request Form Only– you will need to go back and make the necessary changes. To correct the information just double click on the entry you wish to change – go to the menu bar at the top click on the paper with the pencil (update) made necessary changes and green check once changes have been corrected to save your information.
 - ❖ Move over to EMPLOYEE: Click on employee on the menu bar it will place the employees in alphabetical order, you can count days for an employee who is out of leave to make sure that all days are posted or if you have a sub only you can make sure that all days are posted for that person to be paid.
 - ❖ Move over to QUANTITY: Click on quantity, it should put absences in order of .50 to 1 day of absence. If you have any employees who show 0.00 days, this indicates zero balance.
 - ❖ Double click on the employee you wish to change – go to the menu bar at the top, click on the paper with the pencil (update) make necessary changes and green check once corrections have been made to save your information.

- ❖ Move over to UOM: Click on UOM, this will put in order of days and hours. Only Principals should be posted in hours all other employees should be posted in days not hours. You will need to use the side bar to move down to the bottom of the posting report to check for any hourly postings. To correct the information just double click on the entry you wish to change-go to the menu bar at the top click on the paper with the pencil (update) made necessary changes and green check once changes have been corrected to save your changes.
 - ❖ Slide bottom bar to the right to find SUB QUANTITY: click on sub quantity, it should put it in order from .50 to 1.00 days. If you show any subs who do not have time posted you will need to correct so that the sub will be paid. To correct the information just double click on the entry you wish to change – go to the menu bar at the top click on the paper with the pencil (update) made necessary changes and green check once changes have been corrected to save your changes.
 - ❖ Move over to SUB UOM: Click on SUB UOM on menu bar this should put in order of days or hours for a sub. Use the slide bar on the side to move down to the bottom of the report, check for any subs that are posted in hours. They will need to be changed to the # of hours worked for that specific employee. If you need to know the # of hours an employee works you can call the Payroll Coordinator. However most school employees with the exception of custodians, cafeteria employees, bus drivers and bus attendants work 7 hours per day. To correct the information just double click on the entry you wish to change – go to the menu bar at the top click on the paper with the pencil (update) made necessary changes and green check once changes have been corrected to save the changes. This is just a way for you to double check your posting is you release it. It may save you some time in reviewing your reports, if you can just look at the screen and have it find some of the errors for you.
- Things to Remember
 - ❖ Be sure to check that each employee and sub has time entered. If no time is entered (i.e. 1 day or .50) we will assume it is a full day and they will be docked.
 - ❖ Enter all employees out as days (i.e. 1 or .50) with the exception of the Principal; this is the only regular employee at your site that would be posted out in hours.
 - ❖ When posting the sub, be sure that the sub is daily before you put a 1 or .50. If it shows up as an hourly sub and you need to post the number of hours worked for a specific job is, please call the Payroll Coordinator for guidance.
 - ❖ If a sub shows up hourly and is working for a teacher, please call the Personnel Department (985)748-2503 as this is an

indication that this sub does not have the proper criteria for subbing for a teacher.

- ❖ If they are posted incorrectly, we may not notice and they will get paid incorrectly.
- ❖ **NEVER CHANGE THE ORG/OBJ/PROJECT # FOR THE TEACHER!** The teachers will be paid if they are on professional leave regardless of who is paying for the sub. If a teacher has a professional leave form, this tells the Accounting Department who is paying for the sub. **CHANGE ORG/OBJ/PROJECT# FOR SUB SIDE ONLY!** This number is the one the money is coming from to pay the sub.
- ❖ **VACANCIES** – Do not post vacancies unless you advise payroll that you have a vacancy for a particular position. Vacancy employees receive different pay. If you have a regular vacancy and that person has to be out and you need to post another person in that vacancy, in the notes section put for _____ (whomever the person is working the vacancy for) so that we will know what to pay that employee.
- ❖ Run reports at your location and check for the following items: The employee and the sub are correct for the date posted; you have the correct leave code; you have posted either 1 or .50 (not .05) for regular employees do not post any employee but Principal in hours all employees should be posted in days; Look for hourly subs on reports so that you can go back in and make changes if necessary; be sure that you have checked the Org/Obj/Project # for all professional leave forms; if you have a form that has the old Fund & Account #'s please fax them to the Payroll Coordinator as soon as you get them so that we can get the correct# for you prior to the last day before we have to pull it for processing.
- ❖ If you have to write a check to reimburse TPSS for a sub the Org/Obj/Proj # is **10522000/594000/0**.

D. Extra-Curricular Compensation

School related activities which are of significant benefit and interest to students, faculty, parents, general school program or school community, will be considered for extra compensation on a local school priority basis. This does not include teaching and non-teaching duties incumbent on all faculty members. Prior to the end of each semester, usually in December and May, the Chief Financial Officer will send to each Principal a form (Report of Extra Curricular Salary Supplement, Exhibit #22) showing the allotted amount. The Principal is to complete the form and return it to the Chief Financial Officer in accordance with the instructions in the transmittal letter accompanying the forms. Payment for the first semester will be issued no later than the January 26th payroll and for the second semester no later than the June 26th payroll. The activities included are at the discretion of the Principal.

- By way of example, a Principal may include the following:
 - ❖ Cheerleader
 - ❖ Drill team
 - ❖ Dance Team
 - ❖ Majorettes
 - ❖ Pep Squad
 - ❖ Yearbook
 - ❖ Flag Corp

This list is neither mandatory nor all-inclusive. It is the Principal's responsibility to determine the activities of greatest merit. There is no requirement to compensate the same activity at every school or to pay the same amount for like activities at different schools. Financial limitations will not allow all activities to be compensated. In determining the amount of extra compensation a teacher will receive, Principals should consider time, effort, number of people involved, complexity, etc.

There is a minimum compensation of \$50.00 and a maximum compensation of **\$1,800.00** per teacher at the senior high level and **\$1,200.00** per teacher at the junior high level for extracurricular duties with increments of \$25.00.

- The annual allotments are as follows:
 - ❖ Senior High Schools - \$5,000 per school, plus \$3.50 per student in grades 9-12.
 - ❖ Junior High Schools - \$3,000 per school, plus \$3.00 per student in grades 7-8.
 - ❖ The per student amount is based on the October 1 student enrollment.

E. Other Information

- On the tangischools.org website, the following forms can be downloaded:
 - ❖ W4 (for federal tax withholding changes)
 - ❖ L4 (for state tax withholding changes)
 - ❖ Address change/Deduction drop change form
 - ❖ Direct Deposit form (please note that direct deposit is now mandatory for all new employee)
 - ❖ Employee/ Sub correction form

Should you have any questions or need help, please feel free to contact the Payroll Department @ (985) 748-2412 (52412) or fax @ (985) 748-2504.

V. School District Delegation Committees – Pay-As-You-Go

School district delegation committee "pay-as-you-go" funds are used to purchase school equipment and pay for school construction projects.

- The “Pay-As-You-Go” funds used to acquire these capital assets are derived from the 1982 one cent sales tax that specifically defines the order of priority. This order of priority is as follows:
 - ❖ First Priority (A) “school building improvements necessary to eliminate danger to human life or to protect school buildings from significant deterioration from exposure to the elements, or from fire or other hazard”
 - ❖ Second Priority (B) “new school classrooms needed to eliminate overcrowding or dilapidated, substandard, deteriorating or unsuitable conditions”
 - ❖ Third Priority (C) “upgrading academic facilities ... which are not described above”
- “Pay-As-You-Go” funds are available for:
 - ❖ Construction and acquiring new school buildings
 - ❖ Providing new construction at existing schools as necessary
 - ❖ Repairing or renovating school facilities as necessary
 - ❖ Purchasing, constructing, and acquiring air-conditioning equipment and facilities for the public school buildings of said Parish and paying the utility and maintenance costs there of
 - ❖ Acquiring land for school sites
 - ❖ Acquiring equipment and essential fixed and movable property necessary for science, laboratories, libraries, gymnasiums, and all other similar facilities essential for an up-to-date school plant
 - ❖ Paying all or a portion of current debt service requirements on outstanding property tax bonds of school districts, provided that such payments shall not exceed such school districts’ sales tax allocation
- For an item to be considered for placement on the Delegation Committee Agenda the following forms must be included:
 - ❖ Pay-As-You-Go-Funds (PAYGO) form (Exhibit 30) with Rank Code, Description, State Contract Number (if applicable), Justification, and Signature
 - ❖ TPSS Purchase Requisition form with proper departmental approvals and signatures
 - ❖ TPSS Quotation Form containing a minimum of three quotes for all items costing less than \$30,000 and not on state or bid contract
 - ❖ Items costing more than \$30,000 must have prior approval before obtaining bids
- Please note the following:
 - ❖ All technology equipment requests require the Technology Director’s review, approval and signature.

- ❖ The Purchasing Agent can assist in obtaining quotes or state contract numbers and will handle all bid items.
- ❖ Facility projects will be submitted to the Director of Maintenance & Construction for price determination.
- ❖ Inform vendors that all quotes must be valid for sixty (60) days.
- ❖ All requests must be sent directly to the Chief Financial Officer.
- ❖ Each item must be sent on a separate PAYGO request form along with all required supporting documentation.
- ❖ Please provide a detailed justification on each PAYGO request form, this may be your only opportunity to justify your needs over the needs of another school.
- ❖ **Only originals will be accepted, do not fax or email your requests.**
- ❖ **Any incomplete documentation will be returned.**

The “Pay-as-You Go” or Capital Assessment Needs process is very complex and detailed. In order to ensure that your requests are given their proper consideration, please conform to each and every requirement.

VI. Supervision and Audit

General Procedure

The Internal Auditor will provide the auditing of the accounts and financial records.

The audit report will be submitted to the Superintendent and others, as appropriate.

- The audit will consist of verifying the following for the fiscal year:
 - Cash and cash equivalents - bank statements for checking accounts, savings accounts and certificates of deposits, bank reconciliations
 - Revenues - an examination of accounts for student fees, concession, fundraisers, and athletic events; receipt books, deposit slips, athletic and fundraiser recap sheets, fundraising request sheets.
 - Expenditures - an examination of paid invoices, check registers, purchase requisitions and cancelled checks, 1099 information
 - Fixed Assets - examine accuracy in recording of fixed assets; fixed asset inventory list

Examinations of school records are to be made:

- Periodically for all schools
- Upon change of Principals and/or secretary/bookkeepers
- At any time as determined by the Superintendent

APPENDIX A

ACCOUNTING TERMS AND DEFINITIONS

Accounting Period: July through June 30

Adjustment: An entry the accounting records which increases or decreases both cash and a school account and which is recorded either to correct an error or to record bank charges, interest, or NSF checks.

Bank Credit: An addition to the school's checking account made by the bank. Credits usually consist of deposits, or other additions such as interest, corrections of errors, etc.

Bank Debit: A subtraction from the school's checking account made by the bank. Debits usually consist of checks drawn on the school's account, NSF checks & fees, service charges, corrections of errors, etc.

Canceled Check: A check that a bank has paid (cash) and subtracted from the check-writer's account.

Checking Account: The checking account is a record of all transactions involving cash and/or entries to the checkbook that occur as the result of deposits, checks written, cash receipts, interest earned, and transfers from savings accounts, NSF checks, bank service charges, etc.

Credit Memo: A credit received from the vendor, either for items returned, over-payment, etc. which is to be deducted from the amount to be paid.

Disbursement: Payments which require the use of school funds.

Entry: The recording of any transaction on the computer.

Formal Bid: An official request for price quotations from a number of vendors pertaining to an item or items the school wishes to buy, the total aggregate price of which is \$10,000 or greater. Formal bids are administered by the purchasing agent at the central office.

Informal Bid: A request for price quotations from three or more vendors pertaining to an item or items the school wishes to buy, the total aggregate price of which exceeds \$3,500 but is less than \$10,000.

Invoice: An itemized list of goods purchased or services rendered including price and terms of the sale.

NSF Check: Non-sufficient funds check; a check which was received by the school and was deposited into the school checking account but is returned by the bank and is deducted from the school checking account due to non-payment on the check by the bank.

NSF Fee: An amount charged by the bank and deducted from the school's checking account for each NSF check processed through the school's checking account.

Outstanding Check: A check that has been issued and recorded to the checking account, but has not cleared the bank statement.

Purchase Order: Document authorizing a staff member to purchase goods or services on behalf of the school.

Receipt: The written evidence of funds received into the custody of the school which is to become part of the school's funds.

Savings Account: The savings account is a record of funds that have been deposited in the school savings account.

Sponsor: Faculty or staff member committed to being responsible for recording and supervising fund raisers, club candy sales and other student activities intended to raise money.

Transaction: Any act or agreement that affects the school's funds.

Transfer (of funds): The movement of funds from one school account to another without affecting the school's overall cash balance.

Vendor File: The list of frequently paid vendors which is stored "on file" in the computer for the automated accounting system.

Voided Check: A check which is not issued because of an error made in preparing the check, or a check which may have been issued but never cashed.

Voucher: A documentary record of a business transaction used in addition to other supporting documentation or as the sole documentation of expenditure when no other documentation exists.

W-9 Form: A form for obtaining a Taxpayer Identification Number used for necessary 1099 reporting to the IRS of school payments to vendors.

APPENDIX B

SCHOOL-COMMUNITY ORGANIZATIONS RELATIONS

The Tangipahoa Parish School Board recognizes that the PTO, PTA, booster clubs, and other parent organizations perform a valuable service to the schools, and the Board expects school personnel to support such organizations accordingly. It shall be the duty of the Superintendent and respective principals to represent the best interests of the Board, school system, and schools in the functioning of such organizations.

The Parent Teachers Association (PTA) has long been among the strongest supporters of public education. In fact, the PTA playing an involved and active role is vital to the success of any school organization. Principals, teachers, and all other staff members shall seek to strengthen and support the Parent Teachers Association by cooperating in any way possible to provide assistance, materials, facilities, or other aid to assist the PTA in helping with the schools.

Each school should make a systematic effort to identify community groups and organizations which are interested in schools and have resources that would enhance the learning program. Plans should be made to cooperate with and to involve such groups in the school program.

Each organization must decide if they prefer to be an independent organization or operate within the auspices of the school system. If the organization decides to operate within the auspices of the school system, it shall use the School Board's Federal Tax Identification number and will follow the Tangipahoa Parish School Board Intra-School Fund Accounting Manual, which means all proceeds shall be deposited in the school bank account.

If the organization decides to be independent, they must sign the applicable "Cooperative Endeavor Agreement" with the Board as developed by the Superintendent.

Each support organization shall be responsible for complying with all local, state and federal laws, and shall provide the principal details of the structure of the organization including, but not limited to:

- By-laws and/or constitution
- Current list of officers and officers' duties
- Guidelines for election of officers and term limits
- Purpose and goals of the organization
- Sources of income
- Intended use of funds generated by the organization

The organization must include at least one representative from the school faculty/staff as a sponsor. The faculty/staff representative cannot be an officer in the support organization, nor shall they have any authority to disperse funds.

No fundraising activities shall be conducted within the school by the organization during school hours and students will not participate in fundraising during regular class periods.

All funds raised by the organization shall be used to achieve the stated purposes and goals of the organization. No administrative fees or stipends to officers or other members will be permitted.

Annually, or upon request, the organization shall provide to the principal and/or booster club members a complete set of financial records or detailed treasurer's report, including all receipts and expenditures. The following procedures must be followed:

- Support organizations must file for and hold an individual federal tax ID number separate from the school.

- If the support group desires to be tax exempt as a 501(c) 3 organization, it must maintain a separate tax-exempt number from the school. **(Support organizations cannot use the Tangipahoa Parish School System's (TPSS) tax-exempt status or the TPSS federal identification number.)**
- Support organizations must file all appropriate tax returns.

Use of school property by the organization for its activities shall meet all regulations established by the Board.

Any plan, project or movement instituted to expand, modernize, renovate, or render maintenance to school-controlled and or owned properties must be submitted to the principal for approval. No proposal regarding the aforementioned items can move forward until the principal has received written permission from the Superintendent.

Criteria for monetary awards to students should be in the support organization's bylaws.

Any item purchased for a particular school by a support organization automatically becomes the property of TPSS and should remain at the school. Prior to making a purchase, it is recommended that at least three (3) cost estimates be obtained to make certain a competitive price is received. (It is the school's responsibility to advise the Purchasing Department of any acquisition of property to determine if it needs to be added to that school's inventory. Purchases may also need approval and/or installation coordination with the Maintenance Department, as well as with the Technology Department, if the items are technology related.)

The PTA, PTO, booster clubs and other parent organizations shall secure the advice and approval of the principal before planning any function in which students are to participate while under supervision of the school system. Also, any organization shall secure the prior advice and approval of the principal before planning any fund-raising activity intended to benefit the school program. The principal shall be expected to suggest needs of the school, including those not requiring fund-raising, that are conducive to the active involvement and significant numbers of interested parents in meaningful service to the school and its students.

The principal or Superintendent reserves the right to revoke the sanctioning of any support organization if it is found that the organization's operations and purpose are not consistent with the policies adopted by the Board or if the organization fails to comply with any specified requirements, including the group's overall mission and approved by-laws.

New policy: January, 2008

Ref: La. Rev. Stat. Ann. §§17:81, 17:414.3; Board minutes, 3-4-08

COOPERATIVE ENDEAVOR AGREEMENT

**STATE OF LOUISIANA
PARISH OF TANGIPAHOA**

BE IT KNOWN that in the presence of the undersigned Notaries Public, each duly commissioned and qualified, and in the presence of the undersigned competent witnesses, personally came and appeared:

TANGIPAHOA PARISH SCHOOL BOARD, a political subdivision of the State of Louisiana, herein represented by its duly authorized President, _____, who's mailing address is 59656 Puleston Road, Amite, Louisiana 70422, hereinafter referred to as "SCHOOL BOARD"; and, _____, a charitable organization, organized under the laws

(Name of Organization)

of the State of Louisiana and qualified under Section 501[c](3) of the Internal Revenue Code of the United States, represented herein by _____, its _____,

(Name of Organization's Representative)

Representative's Title

duly authorized to act by Resolution of its Board of Directors dated _____, 201__ (a copy of which is attached hereto), whose mailing address is _____, _____, Louisiana _____, hereinafter referred to as "ORGANIZATION", who enter into this Cooperative Endeavor Agreement intending to bind themselves, their successors and assigns to all terms, conditions, and provisions set forth herein, as follows:

1.

ORGANIZATION shall provide to the SCHOOL BOARD a copy of its IRS designation as a 501[c](3) corporation receipt of which shall be acknowledged in writing by the SCHOOL BOARD. If the ORGANIZATION cannot provide a current IRS designation to the SCHOOL BOARD, it will be considered a regular school support organization and must deposit all funds directly into a designated school account. Otherwise, all funds shall be maintained in a designated account established by the ORGANIZATION.

2.

No fundraising activity shall be conducted within the school by the organization during school hours and students will not participate in fundraising during regular class periods.

All funds raised by the organization shall be used to achieve the stated purposes and goals of the organization. No administrative fees or stipends to officers or other members will be permitted.

Annually, or upon request, the organization shall provide to the principal and/or booster club members a complete set of financial records or detailed treasurer's report, including all receipts and expenditures.

The PTA, PTO, booster clubs and other parent organizations shall secure the advice and approval of the principal before planning any function in which students are to participate while under supervision of the school system. Any organization shall secure the prior advice and approval of the principal before planning any fundraising activity intended to benefit the school program.

3.

All ORGANIZATIONS that have periodic fund raising events such as PTO's, PTA's, PAL's, etc. must provide a complete accounting to the SCHOOL BOARD of all fund raising events that have been conducted in the name of a particular school within thirty (30) days from the date of the event. The accounting should include, but is not necessarily limited to, the amount of funds raised and a detailed description of what was purchased for or on behalf of the school with the funds raised in the name of the school. If the ORGANIZATION plans to donate the funds to the school instead of purchasing items directly for the school, the cash proceeds should be donated to the school within a reasonable time after the fund raising event not to exceed a period of thirty (30) days.

4.

ORGANIZATIONS such as football, band, drill team and cheerleader booster clubs that earn money on a regular weekly or monthly basis should provide quarterly financial statements to the SCHOOL BOARD instead of providing recapitulations for each fund raising event. The quarterly financial statements should include a detailed summary of all monies collected and how the funds were disbursed. The disbursement of funds should also show any amount donated directly to the school and the amount and description of any items purchased for the school.

5.

All records, reports, documents and other materials delivered or transmitted to the ORGANIZATION by the SCHOOL BOARD shall remain the property of the SCHOOL BOARD, and shall be returned to the SCHOOL BOARD at the SCHOOL BOARD's request or immediately upon the termination or expiration of this Agreement. All records, reports, documents or other materials related to this Agreement and/or obtained or prepared by the ORGANIZATION in connection with the performance of this Agreement shall also become the property of the SCHOOL BOARD, and shall be forwarded to the SCHOOL BOARD at the SCHOOL BOARD's request or immediately upon the termination or expiration of this Agreement. Any copying expense shall be the sole responsibility of the ORGANIZATION.

6.

It is hereby agreed that the SCHOOL BOARD, the Legislative Auditor of the State of Louisiana and/or the Office of the Governor, Division of Administration Auditors, shall have the option at their sole discretion of auditing any and all records and/or accounts of the ORGANIZATION which relate to this Agreement.

7.

The ORGANIZATION shall indemnify and hold harmless the SCHOOL BOARD against any and all claims, losses, liabilities, demands, suits, causes of action, damages, and judgments of sums of money to any party accruing against the SCHOOL BOARD growing out of, resulting from, or by reason of any act or omission of the ORGANIZATION, its agents, servants, independent contractors, or employees while engaged in, about, or in connection with the discharge or performance of the terms of this Agreement. Such indemnification shall include the SCHOOL BOARD's fees and cost of any litigation, including, but not limited to, reasonable attorney's fees. The ORGANIZATION shall provide and bear the expense of all personal and professional insurance related to its duties arising under this Agreement.

8.

If any term, covenant, condition, or provision of this Agreement or the application thereof to any person or circumstance shall, at any time or to any extent, be deemed invalid or unenforceable, the remainder of this Agreement, or the application of such term, covenant, condition, or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall be deemed effective thereby. Each term, covenant, condition, or provision of this Agreement shall be considered valid and enforceable to the fullest extent permitted by law.

9.

This Agreement, including any attachments that are expressly referred to in this Agreement, contains the entire Agreement between the parties and supersedes any and all agreements or contracts previously entered into between the parties. No representations were made or relied upon by either party, other than those that are expressly set forth. This Agreement may be modified or amended at any time by mutual consent of the parties, provided that, before any modification or amendment shall be operative and valid, it shall be reduced to writing and signed by both parties.

10.

The SCHOOL BOARD may terminate this Agreement for cause based upon the failure of the ORGANIZATION to comply with the terms and/or conditions of the Agreement provided that the SCHOOL

BOARD shall give the ORGANIZATION written notice specifying the ORGANIZATION's failure. If within thirty (30) days after receipt of such notice, the ORGANIZATION shall not have either corrected such failure or thereafter proceeded diligently to complete such correction, then the SCHOOL BOARD may, at its sole option, place the ORGANIZATION in default and the Agreement shall terminate on the date specified in such notice. The ORGANIZATION may exercise any rights available to it under Louisiana law to terminate for cause upon the failure of the SCHOOL BOARD to comply with the terms and conditions of this Agreement; provided that the ORGANIZATION shall give the SCHOOL BOARD written notice specifying the SCHOOL BOARD's failure and a reasonable opportunity for the SCHOOL BOARD to cure the defect.

11.

The SCHOOL BOARD may terminate this Agreement at any time without cause by giving ninety (90) days written notice to the ORGANIZATION.

12.

In the event of default by either party, the aggrieved party shall have all rights granted by the general laws of the State of Louisiana.

13.

The ORGANIZATION shall comply with all federal, state, and local laws and regulations, including, specifically, the Louisiana Code of Governmental Ethics (R.S. 42:1101, et seq.) in carrying out the provisions of this Agreement.

14.

All notices and other communications pertaining to this Agreement shall be in writing and shall be transmitted either by personal hand delivery (and receipted for) or deposited in the United States mail, as certified mail, return receipt requested and postage prepaid, to the other party, addressed as follows:

Mr. Bret Schnadelbach
Chief Financial Officer
TANGIPAHOA Parish School Board
59656 Puleston Road
Amite, Louisiana 70422

_____ (Name of Organization)

_____ (Mailing Address or Municipal Address)

_____ (City, State, Zip Code)

15.

The validity, interpretation, and performance of this Agreement shall be controlled by and construed in accordance with the laws of the State of Louisiana.

THUS DONE AND SIGNED at 59656 Puleston Road, Amite, Louisiana 70422, TANGIPAHOA Parish, Louisiana, this _____ day of _____, 201____.

WITNESSES: TANGIPAHOA PARISH SCHOOL BOARD

BY: _____
SCHOOL BOARD PRESIDENT

PRINT NAME AS SIGNED ABOVE

Notary Public

PRINT NAME AS SIGNED ABOVE

PRINT NAME AS SIGNED ABOVE
LA. BAR ROLL # _____
LA. NOTARY # _____

THUS DONE AND SIGNED at _____, TANGIPAHOA Parish, Louisiana, this _____ day of _____, 201____.

WITNESSES: _____
(NAME OF ORGANIZATION)

BY: _____
(NAME AND TITLE OF DULY
AUTHORIZED REPRESENTATIVE)

PRINT NAME AS SIGNED ABOVE

(TAX IDENTIFICATION NUMBER)

PRINT NAME AS SIGNED ABOVE

NOTARY PUBLIC

PRINT NAME AS SIGNED ABOVE

LA. BAR ROLL # _____
LA. NOTARY # _____

APPENDIX C

ALLOTMENT GUIDELINES

Below are the student allotment figures. These figures will be calculated at 75% of the October 1 previous year student count, and will be adjusted after the October 1 current year student count. The student count includes Special Education, but excludes Pre-K.

The allotment amounts should be posted to the individual school allotment accounts per the chart of accounts. The receipts will reflect the check issued from the School System, and the disbursements will reflect any expenditure made from the allotments. The allotment accounts should not have a negative balance.

Guidelines for the allotment fund disbursements are as follows:

ALL SCHOOLS

#800 General Allotment funds (\$8.00 per high school student and \$10.00 per elementary and jr. high school student) are designated for instructional materials, teaching supplies, ditto and copier paper, fluid, toner, and masters. (**NO EQUIPMENT**)

#802 Office Allotment funds (\$3.00 per student) are designated for stamps, office supplies, and telephone bill and may be used at the discretion of the principal.

#806 Equipment Repair funds (\$4.00 per student) are designated to pay for maintenance and repair of equipment.

#804 Library Allotment funds (\$5.00 per student) are designated for library books, supplies and periodicals.

#816 Maintenance Allotment funds (\$3.00 per student) are designated for dust mops, gasoline, sharpening lawn mower blades, small hardware, building supplies, janitorial equipment parts and repair, lawn equipment parts and repair, and other miscellaneous supplies. The maintenance department should be contacted for expenditures of \$200.00 or more for repairs to buildings or equipment except for electronic equipment repairs such as copiers or faxes, etc. **Attached is a list of items that are available through the warehouse. If purchased elsewhere, these items are not eligible for school reimbursement. The purchase and use of bleach is prohibited and should not be used on school premises.**

#810 Jr. High Band Allotment funds (\$6.00 per student enrolled in band) are designated for band supplies for 7th and 8th grade students participating in band.

JUNIOR HIGH & HIGH SCHOOLS ONLY

#818 Co-curricular Transportation Allotment funds are designed for the cost of school bus transportation to and from co-curricular activities such as football, basketball, baseball, volleyball, track, etc.

HIGH SCHOOLS ONLY

#808 Science Allotment funds (\$3.00 per student enrolled in sciences) are designated for science supplies.

#810 Band Allotment funds (\$6.00 per student enrolled in band, plus \$1,000 per high school) are designated for band supplies.

#812 Chorus Allotment funds (\$3.00 per student enrolled in chorus) are designated for choral supplies.

Tangipahoa Parish School System
JANITORIAL SUPPLY REQUISITION
(ITEMS STORED IN WAREHOUSE)

School: _____

Date: _____

| | | | |
|------|-----------------|---------|---------------|
| ITEM | QUANTITY SCHOOL | UNIT OF | FOR WAREHOUSE |
| | REQUESTS | MEASURE | USE |

ONLY

I. Floor Finish

| | | | |
|-------------------|--|-------|--|
| Wax | | pails | |
| Restorer/Cleanser | | pails | |

II. Cleaning Chemical

| | | | |
|------------------------|--|--------|--|
| owl Cleaner | | case | |
| Neutral Floor Cleaner | | pails | |
| Disinfectant | | pails | |
| All Purpose Cleaner | | pails | |
| stripper | | pails | |
| Graffiti Remover | | case | |
| Baseboard Cleaner | | case | |
| powdered Gel Absorbent | | case | |
| Carpet Stain Remover | | quart | |
| Defoamer | | gallon | |

III. Carpet Machine Chemicals (only for schools with carpet machine)

| | | | |
|------------|--|---------------|--|
| emulsion | | 5 gallon pail | |
| acid Rinse | | 5 gallon pail | |

IV. Pesticides

| | | | |
|-------------|--|------------|--|
| Ant Poison | | container | |
| Weed Killer | | 2 ½ gallon | |
| Roach Spray | | pint | |
| Wasp Spray | | case | |

V. Floor Pads

1. (24" propane buffers only)

| | | | |
|--------------------------|--|-----|--|
| Aqua 3100 | | box | |
| Fan 3500 | | box | |
| Pink 3600 | | box | |
| Peach 3200 | | box | |
| Coco Glit | | box | |
| Natural Blend White 3300 | | box | |

2. (21" propane buffers only)

| | | | |
|--------------------------|--|-----|--|
| Aqua 3100 | | box | |
| Fan 3500 | | box | |
| Pink 3600 | | box | |
| Peach 3200 | | box | |
| Coco Glit | | box | |
| Natural Blend White 3300 | | box | |

3. (20" electric or battery burnisher)

| | | | |
|--------------------------|--|-----|--|
| Aqua 3100 | | box | |
| Tan 3500 | | box | |
| Pink 3600 | | box | |
| Peach 3200 | | box | |
| Coco Glit | | box | |
| Natural Blend White 3300 | | box | |

4. (19"270 RPM Buffer)

| | | | |
|----------------------|--|-----|--|
| Red 5100 | | box | |
| Blue 5300 | | box | |
| Black Strip Pad 7300 | | box | |
| White 4100 | | box | |

5. (13"auto scrubber pads only)

| | | | |
|----------------------|--|-----|--|
| Red 5100 | | box | |
| Blue 5300 | | box | |
| Black Strip Pad 7300 | | box | |
| White 4100 | | box | |

6. (14"auto scrubber pads only)

| | | | |
|--------------------|--|-----|--|
| Red | | box | |
| Blue | | box | |
| Hi Pro Strip Pad | | box | |
| White Damp Mop Pad | | box | |

VI Tools & Equipment

| | | | |
|---|--|-------|--|
| Bowl Brushes | | each | |
| Bowl Mops | | each | |
| Brooms (Warehouse Style) | | each | |
| Parlor Brooms (Angled) | | each | |
| Mop Handles | | each | |
| Finish Mops | | each | |
| All Purpose Mops | | | |
| A. Orange (Disinfectant) 36526 | | each | |
| B. Green (Neutral Floor Cleaner)36527 | | each | |
| C. Yellow (All Purpose Cleaner) 36528 | | each | |
| D. Blue (Rejuvenator) 36525 | | each | |
| Lintless Mops (for epoxy floor restrooms only) | | each | |
| Safety Goggles | | each | |
| Gauntlet Rubber Gloves | | each | |
| A. Large | | pairs | |
| B. Medium | | pairs | |
| C. Small | | pairs | |
| Disposable Rubber Gloves | | | |
| A. Large | | box | |
| B. Medium | | box | |
| C. Small | | box | |
| Green Hand Pads | | box | |
| Doodle Bug Pads | | box | |
| Doodle Bug Holder & Handles | | each | |

| | | | |
|-------------------------------|--|------|--|
| Floor Squeegee w/handles | | each | |
| 4" Scrapers | | each | |
| 4" Replacement Scraper Blades | | pack | |
| 8" Scrapers | | each | |
| 8" Replacement Scraper Blades | | pack | |
| Lobby Pan | | each | |
| Spray Bottles (with nozzle) | | each | |

VII. Floor Mats

| | | | |
|----------------------------|--|------|--|
| Outdoor Nomad 3x5 unbacked | | each | |
| Indoor Enhance 850 3x5 | | each | |
| Outdoor Nomad 4x6 unbacked | | each | |
| Indoor Enhance 4X6 | | each | |

VIII. Miscellaneous

| | | | |
|-----------------------------|--|------|--|
| Toilet Paper | | case | |
| Mop Bucket & Wringer Combos | | each | |
| Wet Floor Signs | | each | |
| Soap for the Dispensers | | each | |

IX. Light Bulbs

| | | | |
|----------------------------|--|------|--|
| 75 Watt Regular Base Bulb | | each | |
| 150 Watt Regular Base Bulb | | each | |
| 300 Watt Regular Base Bulb | | each | |
| Flood Lights – 30 watt | | each | |
| Flood Lights – 65 watt | | each | |

Received by: _____ Date: _____

Job Title: _____

Print Name: _____

Driver's Name: _____

SUBMIT THIS FORM TO DAVID LEBLANC, MAINTENANCE DEPARTMENT, VIA FAX 748-6627.

NOTE: If any item is not listed on this request, the Principal must send a signed Purchase Requisition with detailed information about item(s) and quantity.

Tangipahoa Parish School System
SPECIAL ORDER
JANITORIAL SUPPLY REQUISITION

School: _____ Date: _____

Requested by: _____

| ITEM | QUANTITY REQUESTED |
|--|-----------------------|
| 1. Mop Bucket Wheels (brand name _____) | |
| 2. Wringer Springs (brand name _____) | |
| 3. Window Squeegee Head and Pole | |
| 4. Replacement Window Squeegee Blade | |
| 5. Replacement Window Strip Washer | |
| 6. Janitorial Cart | |
| 7. Replacement Bag for Janitorial | |
| 8. Janitorial Cart Wheels (brand name _____) | |

Note: If any item is not listed on this request, the Principal must send a signed Purchase Requisition with detailed information about item(s) and quantity.

Please remember to state the brand name for items 1, 2, 9, & 10.

SUBMIT THIS FORM TO DAVID LEBLANC, MAINTENANCE DEPARTMENT,
VIA FAX 748-6627

APPENDIX D

EMPLOYEE ETHICS

The Code of Governmental Ethics (Act 443 of the 1979 Louisiana Legislature) was designed to prevent the use of public employment for private gain and to preserve the integrity of governmental employment. In that context, most provisions of the Code related to possible conflicts of interest between a person's public employment and some private interest or contact. All school employees, especially those in administrative positions, should take care to follow the Code since failure to abide by its provisions could result in both disciplinary action being taken against the employee as well as fines of up to \$10,000.

A summary of some of the provisions of this law, which apply to principals and other school employees, follows:

1. No public servant (public employee or elected official) shall receive any thing of economic value, other than compensation and benefits from the governmental entity to which he is entitled, for the performance of the duties and responsibilities of his office or position. ("Thing of economic value" means money or any other thing having economic value, except food, drink, or refreshments consumed by a public servant while the personal guest of some person.)
2. No public servant shall receive any thing of economic value from a person to whom the public servant has directed business of the governmental unit.
3. No public servant shall participate in a transaction in which he has a personal substantial economic interest of which he may be reasonably expected to know involving the governmental entity.
4. No public servant shall participate in a transaction involving the governmental entity in which, to his actual knowledge, any of the following persons has a substantial economic interest:
 - a) Any member of his immediate family.
 - b) Any person in which he has a substantial economic interest of which he may reasonably be expected to know.
 - c) Any person of which he is an officer, director, trustee, partner, or employee.
 - d) Any person with whom he is negotiating or has an arrangement concerning prospective employment.
 - e) Any person who is a party to an existing contract with such public servant or who owes anything of economic value to such public servant and who by reason, thereof, is in a position to affect directly the economic interests of such public servant.
5. No public servant, member of such public servant's immediate family, or legal entity in which he has a controlling interest (25% ownership) shall bid on or enter into contract, subcontract, or other transaction which is under the supervision or jurisdiction of the agency of such public servant.

6. No public servant shall solicit or accept, directly or indirectly, anything of economic value as a gift or gratuity from any person or from any officer, director, agent or employee of such person, if such public servant knows or reasonably should know that such a person has or is seeking to obtain contractual or other business or financial relationships with the public servant's agency.

7. No public servant shall use the authority of his office or position, directly or indirectly, in a manner intended to compel or coerce any person or other public servant to provide himself, any other public servant, or other person with anything of economic value.

APPENDIX E

ORGANIZATION/CLUB SPONSOR'S HANDBOOK

This Appendix is to serve as a guide for sponsors, leaders, and members of student organizations. The sponsor of each student organization is required to maintain adequate records to support the financial activities of the group. These records are subject to review during the audit of the school's activity funds and should include, at a minimum, the following:

- Monthly financial reports for the organization
- Copies of money receipts and tabulations of monies collected
- Copies of invoices or disbursement vouchers
- Minutes of the organization's meetings which detail, at a minimum, attendance, discussion of activities, and review and approval of expenditures and financial status

Each month, the sponsor should compare his or her balances and financial records to those kept by the school secretary.

- All money transactions are to be handled through the school bookkeeper.
- Check your reconciliation report on a monthly basis. No organization is to close in the "red" at the end of the month.
- Students who are delinquent in paying club/organization debts should not be allowed to accumulate any additional debts.

All financial records are required to be maintained for a minimum of five (5) school years.

Collection of Money

All money collected by an organization or club for fees, dues, or fund raising activities must be recorded in detail using pre-numbered money receipts, collection logs (up to \$10.00), or collection forms provided by fundraising vendors. All collections must be deposited in the school activity fund.

Money collected **should not** be kept overnight in a school desk or file cabinet, nor should it be taken home by the sponsor. If, for some reason, all records cannot be completed and recorded before the end of the day, the funds should be locked in the campus safe or vault. The sponsor should make sure the funds remain secured until the sponsor can complete the deposit records. This must occur promptly, however, and **under no circumstances, should personal checks be held for more than three days before deposited.**

Personal check cashing by faculty members is prohibited. Likewise, cash should not be removed from activity fund collections and replaced with the sponsor's personal check. In addition cash collections may not be used to purchase supplies, refreshment or for any other purpose. Activity fund collections must be deposited intact, in the same manner in which they were received.

Depositing Funds Collected

When a sponsor submits funds collected to the school secretary for deposit, these funds should be verified by the secretary in the sponsor's presence. This is simply a prudent cash-handling procedure that protects both the secretary and the sponsor. After counting the funds, the secretary must issue a receipt to the sponsor. If for some reason immediate verification is not possible, the funds should be placed in a sealed envelope and placed in the vault until such time that both individuals are present for cash verification. The sponsor will bear responsibility for any missing deposits or deposit shortages if funds are not verified in the presence of the secretary.

If the total receipts on hand exceeds \$100, then deposits must be made daily. However, if the daily receipts are less than \$100, then the deposit may be made on the second day. Deposits must be made within two (2) working days even if the receipts for all two days combined are less than \$100. All money must be stored in the school vault until ready for deposit. All money must be deposited prior to holidays and weekends.

Expenditures of Activity Funds

All expenditures from activity funds must be made by check. No expenditures should be made using un-deposited cash. Expenditures must be made in compliance with existing purchasing rules, laws, and regulations. Under no circumstances should purchases be made without proper approval.

Tangipahoa Parish School System is not required to reimburse a sponsor for purchases not properly approved in advance by the principal. Therefore, a sponsor's requests for personal reimbursement should be limited in nature. In addition, requests for reimbursement should be submitted within 30 days of the date of purchase. Receipts must be signed and attached to all reimbursement requests. Exhibit #35 should be used for all check requests. Documentation should be attached to the request.

- All purchases over \$1,000 require three (3) quotes (Exhibit #4)
- Purchase orders are to be used for all purchases. They must be approved by the sponsor and principal
- Funds must be in the account prior to purchase order approval to cover expenditures
- All invoices must be signed by the sponsor before payment is made
- Verify that merchandise has been received as ordered
- Pay bills immediately; do not owe outside vendors
- Checks and purchase orders cannot be written/approved "on-the-spot"; allow a minimum of 72 hours

Fundraising

The purpose for the collecting or raising and expending of funds by student groups is for the direct benefit of the students. Funds are to be used to finance activities that supplement the educational

curriculum of the School System. Fundraising activities will contribute to the educational experience of the pupils and will not conflict with the instructional program. Money raised by student groups and organizations is held by the school as trustee. The faculty sponsor of a student club or group is responsible for maintaining adequate financial records as evidence of proper custodianship of money received by and disbursed from club accounts.

- Approval Required – All fundraising activities will be approved in advance by the principal and central office using the Request for Fundraising Activity (Exhibit #13) form. Prior arrangements with companies should not be made until the fundraiser has been approved.
- Accounting – An accounting shall be made of all items purchased for resale. A Report on Fund Raising Project (Exhibit #14) should be completed at the end of the fundraiser.
- The approved Request for Fundraising Activity, Operating Report, and the Report on Fund Raising Project should be kept on file by the organization for audit purposes.

Club and organization funds should be used for the benefit of the students who participate in the club's activities. These funds should be expended on an annual basis so that the students who generated the funds can have the benefit of their use.

Sponsor's Obligation for Fundraisers

- All fundraisers must be approved by the principal and central office in writing by completing the Request for Fundraising Activity form. The Operating Report should be completed during the fundraiser. The Report on Fund Raising Project should be completed at the conclusion of the fundraiser. The forms can be obtained from the school bookkeeper. All reports should be completed within two weeks of the end of the project.
- If merchandise is to be sold, the sponsor must secure a location to store the items where access is limited to the sponsor and the principal.
- When the items are received, the sponsor should count and verify the items received to the invoice or packing slip. If the sponsor is in agreement with the invoice or packing slip, he should sign it and return it to the school bookkeeper for processing of payment. If the sponsor does not agree with the invoice or the packing slip, then the sponsor should resolve any discrepancies with the vendor prior to authorizing the bookkeeper to make final payment.
- Students should sign for items distributed to them to be sold or to be distributed to those who have prepaid. **It is advisable for all items to be prepaid.** This eliminates the possibility of losing items or having funds uncollected. It also reduces some of the administrative burden of having a fundraiser.
- All funds collected by the sponsor should be documented by a receipt given to the person from whom the sponsor received the funds. The receipt should be issued from a pre-numbered receipt book issued by the school bookkeeper. If the funds received is \$10 or less a log may be used.

- The sponsor is responsible for securing the funds until they can be transferred to the bookkeeper.
- The sponsor should transfer all funds received to the bookkeeper by the end of each school day. The sponsor should bring their receipt book or log for the bookkeeper to review.
- The sponsor should remain in the bookkeeper's presence until an official computer generated receipt or manual receipt has been issued for the funds received by the bookkeeper. (If possible)
- All expenditures for the fundraiser should be made with a school check. The sponsor may not use cash received from students to pay for expenditures.
- In the event merchandise is lost or stolen, the sponsor should notify the principal.
- In the event merchandise is damaged or spoiled (i.e. candy melts), the sponsor should have someone verify the amount damaged or spoiled and documented.
- Items given away as "prizes or awards" must be documented and signed for by the recipient and approved by the principal.
- In the event the merchandise is not prepaid and funds cannot be collected from students, the sponsor must attach to the Operating Report a list of those who owe and their amounts. The amount owed should reconcile to the list of items distributed to the student less any funds paid by the students. The sponsor should keep sufficient records to substantiate the uncollected funds.
- The sponsor should maintain all records supporting the fundraising activity for three years after the school has been audited.

Cheerleader and Dance Teams Sponsor Obligations

- Read and follow the guidelines in the School Finance Handbook as well as those outlined in Appendix E
- Members with outstanding balances from a prior fiscal year should not be allowed to try out for the current fiscal year
- New collection of fees should not be used to offset outstanding prior year balances
- All fees should be paid within three (3) to four (4) months after the start of the new season tryouts
- Collect fees and make deposits timely
- Pay vendors within 30 days of invoice date or due date on invoice
- Keep accurate records
- Issue receipts to members
- Separate deposits from different sources (uniforms, fundraisers, etc.)
- Write the fiscal year for the deposit for fees collected
- Uniforms should be paid in full prior to being ordered

The following is the required documentation for audits:

- Information on uniform, practice wear and camp fees – with estimated fee breakdown and payment plan provisions

- Memos to parents on any fundraisers
- Information on additional costs and fees
- Receipt books
- Spreadsheet showing current members, amounts due, payments made, and any balances owed (see School Secretary)

TABLE OF EXHIBITS

| | |
|---------------------|---|
| Exhibit #1 | Gift Card Control Log |
| Exhibit #2 | School Purchase Requisition & Order Form |
| Exhibit #3 | School Initial Codes Guides |
| Exhibit #4 | Quotation Form |
| Exhibit #5 | MUNIS “Pick Ticket” Requisition Entry (See Section II, G) |
| Exhibit #6 | Property – Fixed Asset Original Item Entry Form |
| Exhibit #7 | Property – Fixed Asset Change in Location of Inventory (Permanent) |
| Exhibit #8 | Property Deletion of Inventory |
| Exhibit #9 | Street Value Assets (example spreadsheet) |
| Exhibit #10 | Activity Account Transfer Form |
| Exhibit #11 | Concession Log |
| Exhibit #12 | Concession Inventory & Sales |
| Exhibit #13 | Request for Fund Raising Activity |
| Exhibit #14 | Report on Fund Raising Project |
| Exhibit #15 | Cash Receipts Record |
| Exhibit #16 | Game Ticket Reconciliation |
| Exhibit #17 | In Parish Travel Reimbursement Reimbursement Instructions |
| Exhibit #17A | Out of Parish Travel Reimbursement Reimbursement Instructions |
| Exhibit #17B | Approved Reimbursement Rates |
| Exhibit #17C | Travel Form Instructions for Completion |
| Exhibit #18 | Disbursement Voucher |
| Exhibit #19 | NSF Write- Off Approval Form |
| Exhibit #20 | Reimbursement for School Expenditure |
| Exhibit #21 | Payroll Time Sheet |
| Exhibit #22 | Report of Extra Curricular Salary Supplements |
| Exhibit #23 | Deposit Voucher |
| Exhibit #24 | Change Fund Form |
| Exhibit #25 | Extracurricular Trip Report |
| Exhibit #26 | Field Trip Request Form |
| Exhibit #27 | Ticket Seller Non Athletic |
| Exhibit #28 | NSF Check List |
| Exhibit #29 | End of Month Check List |
| Exhibit #30 | PAYGO Requisition Form |
| Exhibit #31 | Collection Log |
| Exhibit #32 | Reimbursement for Report Cards |
| Exhibit #33 | Fundraiser Operating Report |
| Exhibit #34 | Debit/Store Card Log |
| Exhibit #35 | Check Request Form |



GIFT CARD CONTROL LOG

[illegible]

TANGIPAHOA PARISH SCHOOL SYSTEM

Example

Must be pre-numbered

Exhibit #2

SCHOOL NAME: _____DATE: _____

VENDOR: _____

ACCOUNT NAME: _____ACCOUNT NO.: _____

DELIVERY DATE: _____REQUESTED By: _____

| QUANTITY | COMPLETE DESCRIPTION INCLUDING CATALOG NUMBER, ETC. | UNIT | UNIT PRICE | | AMOUNT |
|---------------------------------------|---|------|------------|--|--------|
| | | | | | |
| | | | | | |
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| | | | | | |
| SUBTOTAL SHIPPING TOTAL | | | | | |
| | | | | | |
| | | | | | |

Approved By: _____Date: _____

Date of Paym't: _____Check No.: _____

School Initial Codes

| | |
|---|-------|
| Amite Elementary Magnet School | AEMS |
| Amite High School | AHS |
| Champ Cooper Elementary School | CCES |
| Chesbrough Elementary School | CES |
| D.C. Reeves Elementary School | DCR |
| Hammond Eastside Elementary Magnet School | HEEMS |
| Hammond High Magnet School | HHMS |
| Hammond Jr. High Magnet School | HJHMS |
| Hammond Parent Center | HPC |
| Hammond Westside Elementary Montessori School | HWEMS |
| Independence Elementary School | IES |
| Independence High School | IHS |
| Independence Middle Magnet School | IMMS |
| Florida Parishes Juvenile Detention Center | FPJDC |
| Kentwood High Magnet School | KHMS |
| Loranger Elementary School | LES |
| Loranger High School | LHS |
| Loranger Middle School | LMS |
| Midway Elementary School | MES |
| Natalbany Elementary School | NES |
| Nesom Middle School | NMS |
| OW Dillon Elementary School | OWD |
| Perrin Early Learning Center | PELC |
| Ponchatoula High School | PHS |
| Ponchatoula Jr. High School | PJHS |
| Roseland Elementary Montessori School | REMS |
| Southeastern Lab School | SLU |
| Spring Creek Elementary School | SCES |
| Sumner High School | SHS |
| Sumner Middle School | SMS |
| Tangipahoa Alternative Solutions Program | TASP |
| Tucker Elementary School | TES |
| Vinyard Elementary School | VES |
| West Side Middle School | WMS |
| Woodland Park Elementary Magnet School | WPEMS |

[illegible]

FIXED ASSET FORM
TANGIPAHOA PARISH SCHOOL SYSTEM
PROPERTY ACCOUNTING SYSTEM
ORIGINAL ITEM ENTRY

SCHOOL _____

TAG # _____

DESCRIPTION _____

VENDOR NAME _____

MANUFACTURER _____ MODEL # _____ SERIAL # _____

PURCHASE ORDER # _____ CHECK # _____

UNIT COST _____ DATE ACQUIRED _____

BUILDING # _____

ROOM # _____

INSTRUCTIONS:

Complete this form if item purchased is \$5,000 or more and purchased with your school funds or donated to your school.

Make copy to keep for your records.

Return to Fixed Assets Controller in Central Office

FIXED ASSET FORM
TANGIPAHOA PARISH SCHOOL SYSTEM
PROPERTY ACCOUNTING SYSTEM
CHANGE IN LOCATION OF INVENTORY (PERMANENT)

| | | |
|---------------------|-------------------|------------------------------------|
| <hr/> SCHOOL | <hr/> DATE | <hr/> PRINCIPAL'S SIGNATURE |
|---------------------|-------------------|------------------------------------|

| | | |
|-------------------|--------------------------------------|-------|
| <hr/> TAG# | <hr/> DESCRIPTION OF PROPERTY | <hr/> |
|-------------------|--------------------------------------|-------|

| | | |
|--------------------|--------------------|------------------------|
| SCHOOL | TO: <hr/> | Room# TO: <hr/> |
| FROM: <hr/> | FROM: <hr/> | FROM: <hr/> |

INSTRUCTIONS:

1. Copy form for your records
2. Return completed form to Fixed Assets Controller in Central Office.
3. PLEASE NOTE: It is the responsibility of the school FROM where the asset is moved, to complete the Change in Location form

Tangipahoa Parish School System
PROPERTY ACCOUNTING SYSTEM
DELETION OF INVENTORY

| | | |
|---|---|--|
| SCHOOL _____ TAG# _____ BUILDING # _____ ROOM # _____ DESCRIPTION OF HOW DELETED (Sold, Stolen, Junked, Etc.): _____ _____ _____ | DATE _____ _____ _____ _____ | PRINCIPAL'S SIGNATURE _____ DESCRIPTION OF PROPERTY _____ _____ _____ |
|---|---|--|

- INSTRUCTIONS:**
1. Form should be completed for each inventory item permanently removed from School System premises.
(Attach the actual Fixed Asset Tag for item junked or picked up for auction; attach police report for stolen items.)
 2. Copy form for your records.
 3. Return completed form to Fixed Assets Controller in Central Office.

Exhibit #9

[illegible]



Exhibit #10

ACTIVITY ACCOUNT TRANSFER FORM

Date Requested _____

All activity account transfers must be approved by the school sponsor(s) and the principal after completing and returning this form to the school secretary. Use one form per transfer. The total of all additions must equal the total of all subtractions. The school secretary is required to submit one copy with the monthly financial reports in the month that the transfer occurred and one copy to each of the sponsor(s).

| Transfer From (Subtractions) | | | Transfer To (Additions) | | | Signature of Sponsor(s) |
|------------------------------|-------------------|--------|-------------------------|-------------------|--------|----------------------------|
| Account Name | Account Number | Amount | Account Name | Account Number | Amount | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| Total Subtractions | | | Total Additions | | | |

Justification or Reason for Transfer: _____

Principal Signature _____

Date _____

TANGIPAHOA PARISH SCHOOL SYSTEM

Exhibit #11

CONCESSION LOG

(School) _____

[illegible]

TANGIPAHOA PARISH SCHOOL SYSTEM
Concession Inventory and Sales Form

Exhibit #12

Date: _____ **Organization Name:** _____

Worker: _____ **Worker:** _____

Worker: _____ **Worker:** _____

| <i>Item Description</i> | (1) <i># Items Purchased or on Hand</i> | (2) <i># Items Added</i> | (3) <i>Quantity Sold</i> | (1)+(2)-(3) <i>Inventory on Hand</i> | (4) <i>Sales Price</i> | (3)*(4) <i>Total Sales</i> |
|-------------------------|--|---------------------------------|---------------------------------|---|-------------------------------|-----------------------------------|
| Example: CHIPS | 20 | 30 | 40 | 10 | \$0.75 | \$30.00 |
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| | | | | TOTAL SALES | | |

Date: _____

Signature: _____ **DEPOSIT \$** _____

OVERAGE \$ _____ **SHORTAGE \$** _____

Revised 2013-2014

Tangipahoa Parish School System
REQUEST FOR FUND RAISING ACTIVITY
(To Be Submitted in Duplicate)

School _____ Date _____

Type of Activity _____

Date(s) to be Held _____

To Be Conducted By (Sponsoring Organization) _____

Teacher(s)/Sponsor(s) _____

Estimated Faculty Time Involved (Hours) _____

Estimate of Profit to be Made \$ _____

Cost of Activity \$ _____

Profit to be used for _____

APPROVAL

Approved: ☐ Yes ☐ No

X _____
Signature of Principal

Approved: ☐ Yes ☐ No

X _____
Theresa Hamilton, Chief Academic Officer

Approved: ☐ Yes ☐ No

X _____
Bret Schnadelbach, Chief Financial Officer

Please submit completed form to Theresa Hamilton, Chief Academic Officer.

**REPORT ON FUNDRAISING PROJECT**

Name of Club or Sponsoring Organization _____

Name of Faculty Sponsor _____

Name of Fundraising Project _____

| | No. of items | | |
|---|--------------|----------------|--------------|
| A. Total items received from the vendor. | _____ | | |
| B. Less items returned to the vendor | _____ | | |
| C. Items retained by the school. (A minus B) | _____ | | |
| D. Less items still on hand (Inventory) | _____ | | |
| E. Less items given away as prizes or awards | _____ | | |
| F. Less items lost, stolen, damaged, or spoiled * | _____ | | |
| G. Equals Total items available for sale and their value* | _____ | Price per Item | Dollar Value |
| | | x | = \$ |
| H. Less funds not collected on items sold | | | - \$ |
| I. Net Sales (G minus H) | | | \$ |
| J. Actual funds collected (Deposit to Secretary) | | | \$ |
| K. Cost of all items in C above including taxes, shipping, etc. | | | \$ |
| L. Profit or (loss) on this project (J minus K) | | | \$ |
| M. Difference (I minus J) | | \$ | |

Submitted By _____ Date _____
Sponsor's SignatureReviewed By _____ Date _____
Principal's Signature**INSTRUCTIONS FOR COMPLETING REPORT ON FUND RAISING PROJECT**

1. Complete this form for each fund raising project with the exception of school pictures, yearbooks, school newspapers and school store.
2. For projects involving the performance of services only (such as car washes and Jump Rope for Heart) complete J, K (if applicable) and L.
3. ALL FUNDS REPORTED ON LINE J SHOULD BE TURNED IN TO THE SCHOOL OFFICE FOR DEPOSIT AND ALL EXPENDITURES PAID BY CHECK.
- 4.* The form is designed for projects where all items will be sold at the same price. For projects with items sold at VARIOUS PRICES, a worksheet should be used to calculate lines G and I for each individual price. The calculations for F and those for H should be totaled and summarized on the fund raising form in the appropriate blanks.



Exhibit #15

Cash Receipts Record

Name of Faculty Member _____

Date Collected _____ Total Collected _____

Breakdown of Deposit i.e. Supply Fee, Fundraiser, Field Trip, Book Fair, etc.

_____ \$ _____ Currency \$ _____

_____ \$ _____ Coin \$ _____

_____ \$ _____ Checks \$ _____

_____ \$ _____

If applicable, Name of the Fund Raiser Project _____

If the amounts counted by the secretary differ from the amounts listed on the sheet, you will be notified immediately.

(cut here)



Cash Receipts Record

Name of Faculty Member _____

Date Collected _____ Total Collected _____

Breakdown of Deposit i.e. Supply Fee, Fundraiser, Field Trip, Book Fair, etc.

_____ \$ _____ Currency \$ _____

_____ \$ _____ Coin \$ _____

_____ \$ _____ Checks \$ _____

_____ \$ _____

If applicable, Name of the Fund Raiser Project _____

If the amounts counted by the secretary differ from the amounts listed on the sheet, you will be notified immediately.



GAME TICKET RECONCILIATION

Date of Game _____ Gate Number _____

Type of Game _____ No. of Complimentary Tickets _____

Opponent _____ No. of Other Unpaid Admission _____

Gate Change _____

Signature of Seller receiving change & tickets: _____

TICKET TALLY

ADULT

COLOR _____

| Begin # | End # | Number Sold* | |
|---------|-------|--------------|---------------------------|
| _____ | _____ | _____ | Initials of Sellers _____ |
| _____ | _____ | _____ | Initials of Sellers _____ |
| _____ | _____ | _____ | Initials of Sellers _____ |

Total Sold _____ x Price \$ _____ = \$ _____ Total Sales

CHILD

COLOR _____

| Begin # | End # | Number Sold* | |
|---------|-------|--------------|---------------------------|
| _____ | _____ | _____ | Initials of Sellers _____ |
| _____ | _____ | _____ | Initials of Sellers _____ |
| _____ | _____ | _____ | Initials of Sellers _____ |

Total Sold _____ x Price \$ _____ = \$ _____ Total Sales

Total Cash To Be Collected \$ _____

Total Per Cash Count \$ _____

Change returned to Bookkeeper - \$ _____
EPES Rcpt. # _____

EPES Rcpt. # _____ Total Deposit \$ _____

Overage \$ _____

Shortage \$ _____

* To determine the actual number of tickets sold (or given out), take the actual ending ticket number (the number of the last ticket sold or given out), subtract the actual beginning ticket number and add 1 to the total.

Signature of Principal

Signature of Secretary (Bookkeeper)

[illegible]

TRAVEL REIMBURSEMENT INSTRUCTIONS IN PARISH

1. Complete appropriate travel form – **In Parish form = Canary Yellow**
2. Must be **current year travel form and your specific employee issued travel form**. This information is located on the top, front of this form. Using another employee's travel form will delay reimbursement. (Please call to request travel forms if you do not have any issued to you.)
3. If mailing address is not the same as physical address, complete physical address box. This is for mileage calculation purposes only. Your reimbursement will still be mailed to your mailing address.
4. Please start your day at your home, list **ALL** points traveled throughout the day and end the day at your home. Subtract your commuting mileage from your gross mileage to receive net mileage. The commuting mileage column is **always** the same number for each day except for holidays and weekend.
5. If your travel destinations include locations other than TPSS locations, such as home bound visits, provide those addresses also.
6. Forms must have all appropriate signatures: employee, principal or immediate supervisor, and appropriate second level supervisor or director. Once you and your principal or immediate supervisor sign the travel form, forward it to the appropriate second level supervisor or director for signature.
7. The accounting department will verify mileage and you will be notified of any discrepancies. Travel forms **will be returned** if not completely or correctly filled out, which will delay submittal for reimbursement.
8. Travel reimbursement forms should be submitted one month at a time, **no later than the 5th of the following month** to your immediate supervisor. **All travel forms must be received in the central office by the 10th of the month.** This is to ensure you will receive your reimbursement in a timely manner. Your payment will be sent to you no later than the 26th of the month.

** Contact Miesha Ellzey at miesha.ellzey@tangischools.org or (985)748-2464 if you have any travel questions.

** Contact Jewel McCoy at jewel.mccoy@tangischools.org or (985)748-2419 for travel forms.

TANGIPAHOA PARISH SCHOOL SYSTEM

| ONE-WAY MILEAGE CHART | AMITE | CH. COOPER | CHESBROUGH | C.M. FAGAN | HAMMOND | HMD HIGH/ES | INDEPENDENCE | KENTWOOD | LORANGER | MIDWAY | NATALBANY | NESOM | PONCHATOULA | PHS & VINYARD | ROSELAND | SPRING CREEK | SUMNER |
|-----------------------------|-------|------------|------------|------------|---------|-------------|--------------|----------|----------|--------|-----------|-------|-------------|---------------|----------|--------------|--------|
| AMITE | - | 28 | 11 | 14 | 18 | 24 | 7 | 16 | 16 | 12 | 13 | 11 | 25 | 27 | 3 | 15 | 13 |
| CHAMP COOPER | 28 | - | 39 | 14 | 10 | 4 | 21 | 44 | 16 | 16 | 15 | 17 | 12 | 10 | 31 | 43 | 44 |
| CHESBROUGH | 11 | 39 | - | 25 | 29 | 35 | 18 | 10 | 27 | 23 | 24 | 22 | 36 | 38 | 8 | 7 | 2 |
| C.M. FAGAN | 14 | 14 | 25 | - | 6 | 12 | 7 | 30 | 8 | 2 | 1 | 3 | 12 | 14 | 17 | 29 | 27 |
| HAMMOND | 18 | 10 | 29 | 6 | - | 6 | 11 | 34 | 12 | 6 | 5 | 7 | 7 | 9 | 21 | 33 | 31 |
| HAMMOND H/ES | 24 | 4 | 35 | 12 | 6 | - | 17 | 40 | 12 | 12 | 11 | 13 | 7 | 7 | 27 | 39 | 37 |
| INDEPENDENCE | 7 | 21 | 18 | 7 | 11 | 17 | - | 23 | 6 | 5 | 6 | 4 | 18 | 20 | 10 | 22 | 20 |
| KENTWOOD | 16 | 44 | 10 | 30 | 34 | 40 | 23 | - | 32 | 28 | 29 | 27 | 41 | 43 | 13 | 5 | 7 |
| LORANGER | 16 | 16 | 27 | 8 | 12 | 12 | 6 | 32 | - | 7 | 8 | 6 | 19 | 21 | 19 | 31 | 29 |
| MIDWAY | 12 | 16 | 23 | 2 | 6 | 12 | 5 | 28 | 7 | - | 1 | 2 | 13 | 15 | 15 | 27 | 25 |
| NATALBANY | 13 | 15 | 24 | 1 | 5 | 11 | 6 | 29 | 8 | 1 | - | 2 | 12 | 14 | 16 | 28 | 26 |
| NESOM | 11 | 17 | 22 | 3 | 7 | 13 | 4 | 27 | 6 | 2 | 2 | - | 14 | 16 | 14 | 26 | 24 |
| PONCHATOULA | 25 | 12 | 36 | 12 | 7 | 7 | 18 | 41 | 19 | 13 | 12 | 14 | - | 2 | 28 | 40 | 38 |
| PHS & VINYARD | 27 | 10 | 38 | 14 | 9 | 7 | 20 | 43 | 21 | 15 | 14 | 16 | 2 | - | 30 | 42 | 40 |
| ROSELAND | 3 | 31 | 8 | 17 | 21 | 27 | 10 | 13 | 19 | 15 | 16 | 14 | 28 | 30 | - | 12 | 10 |
| SPRING CREEK | 15 | 43 | 7 | 29 | 33 | 29 | 22 | 5 | 31 | 27 | 28 | 26 | 40 | 42 | 12 | - | 5 |
| SUMNER | 13 | 44 | 2 | 27 | 31 | 37 | 20 | 7 | 29 | 25 | 26 | 24 | 38 | 40 | 10 | 5 | - |

RETURN THIS FORM TO ACCOUNTS PAYABLE DEPARTMENT.

TANGIPAHOA PARISH SCHOOL SYSTEM
OUT OF PARISH 2013 – 2014
TRAVEL REIMBURSEMENT FORM

| | | | |
|--------------------|--|-------------------------|------------|
| Name (last, first) | | Vendor # | Employee # |
| Mailing Address | | Org/Obj/Project | |
| City, State Zip | | Physical Address | |
| Title or Position | | For the Month of | |
| Official Domicile | | Date Submitted | |

| Date | Area(s) Traveled (Show All Points) / Purpose | Gross Mileage | Commuting Miles | Net Mileage |
|------------------------|--|---------------|-----------------|-------------|
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| | | | < > | |
| | | | < > | |
| Total Net Miles | | | | |

| Expense Summary | |
|----------------------------|--|
| Total Miles_____@ .48 | |
| Meals | |
| Lodging | |
| Other Expenses | |
| Total Expenses | |
| (Less Pre-Paid) | |
| Total Reimbursement | |

I certify that this expense account is just and true in all respects: that the distances **shown were actually** and necessarily **traveled** on the dates specified on official business of the parish and none of the expenses have been paid by anyone other than myself; and that the full amount is justly due. **I understand that commuting miles (home to official domicile to home) are not to be included in net mileage.** I certify that I have at least the minimum automobile liability insurance as required by law and a current valid driver's license.

I further understand that payment will not be received for expenses submitted more than 30 days after the month in which expenses were incurred.

| | | | |
|--|------------|---|-------|
| | Signatures | & | Dates |
| Employee | | | |
| Principal or Immediate Supervisor/Director | | | |
| Appropriate Second Level Supervisor/Director | | | |

| | |
|--------------------------------------|-------------------|
| VERIFICATION OF TRAVEL REIMBURSEMENT | Accounting Dept.: |
|--------------------------------------|-------------------|

**TANGIPAHOA PARISH SCHOOL SYSTEM
OUT OF PARISH TRAVEL REIMBURSEMENT FORM**

| Time Of Departure And Return | | | Meals | | Lodging | Other Expense(s) | |
|---------------------------------|-------|-----|-------|------|---------|------------------------------|------|
| DATE | START | END | # | Cost | Cost | Description | Cost |
| | | | | | | | |
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| | | | | | | | |
| TOTAL: Meals and Lodging | | | | \$ | \$ | TOTAL: Other Expenses | \$ |

*** Transfer total of meals, lodging, and other expenses to Expense Summary on front side of travel form.

TRAVEL REIMBURSEMENT INSTRUCTIONS

1. Complete appropriate travel form – **Beige = Out of Parish form.**
2. Must be **current year travel form and your specific employee issued travel form.**
3. Have Out-of-Parish Request form and Professional Leave form (if employed at a school) approved by department head or immediate supervisor, appropriate assistant superintendent, and superintendent (when applicable) **two weeks before attending conference.**
4. **Attach receipts for:** lodging, parking, tolls, taxis, shuttles, airline fare, and registration.
Attach copies of: 1) approved Out of Parish Request form and/or Professional Leave form, 2) conference program.
5. **Hotel tip allowance** – Not to exceed \$3 tip per hotel check-in and \$3 tip per hotel checkout, if applicable.
6. **Airport tip allowance** - Not to exceed \$3 tip per airport outbound departure trip and \$3 tip for inbound departure trip.
7. **Conference lodging:**
The rate of the conference site hotel/motel plus taxes will be reimbursed by attaching the hotel/motel receipt to the travel voucher. If there is no availability at the conference site hotel/motel, then you may stay at another hotel/motel with the same or lesser rate.
8. **Conference meals:**
Meal reimbursement is based on the tier level of the conference location. (See TPSS travel reimbursement rates.)
Exceptions: 1) if meals are covered by conference registration, meal reimbursement cannot be claimed.
2) if a meal is provided by a vendor, meal reimbursement cannot be claimed.
9. Travel reimbursement forms should be submitted one month at a time, **no later than the 5th of the following month** to your immediate supervisor or department head. **All travel forms must be received in the central office by the 10th of the month.** This is to ensure you will receive your reimbursement in a timely manner. Your payment **will** be sent to you no later than the 26th of the month.

** Contact Miesha Ellzey at miesha.ellzey@tangischools.org or (985) 748-2464 if you have any questions.

** Contact Jewel McCoy at jewel.mccoy@tangischools.org or (985) 748-2419 for travel forms.

RETURN THIS FORM TO ACCOUNTS PAYABLE DEPARTMENT.

TANGIPAHOA PARISH SCHOOL SYSTEM

Approved 2013 - 2014 Travel Reimbursement Rates

| | |
|------------------------------|---------------|
| Mileage Reimbursement | \$0.48 |
|------------------------------|---------------|

| Tier I | |
|--|----------------|
| Breakfast | \$8.00 |
| Lunch | \$12.00 |
| Dinner | <u>\$18.00</u> |
| Total | \$38.00 |
| LODGING AREA: | |
| In State Cities | |
| (except cities listed below and Tier II) | \$70.00 |
| Alexandria/Leesville/Natchitoches | \$80.00 |
| Baton Rouge | \$93.00 |
| Covington/Slidell | \$88.00 |
| Lake Charles | \$77.00 |
| Lafayette | \$85.00 |

| Tier II | |
|---|----------------|
| Breakfast | \$10.00 |
| Lunch | \$14.00 |
| Dinner | <u>\$24.00</u> |
| Total | \$48.00 |
| LODGING AREA: | |
| New Orleans Area (July 1 - Sept. 30) | \$98.00 |
| New Orleans Area (Oct. 1 - June 30) | \$131.00 |
| Out-of-State (except cities in Tier III & IV) | \$85.00 |

| Tier III | |
|---------------------------------------|----------------|
| Breakfast | \$12.00 |
| Lunch | \$16.00 |
| Dinner | <u>\$24.00</u> |
| Total | \$52.00 |
| LODGING AREA: | |
| Austin, TX; Atlanta, GA; | \$120.00 |
| Cleveland, OH; Dallas/Fort Worth, TX; | |
| Denver, CO; Ft. Lauderdale, FL; | |
| Hartford, CT; Houston, TX; | |
| Kansas City, MO; Las Vegas, NV; | |
| Los Angeles, CA; Miami, FL; | |
| Minneapolis/St. Paul, MN; | |
| Nashville, TN; Oakland, CA; | |
| Orlando, FL; Philadelphia, PA; | |
| Phoenix, AZ; Pittsburgh, PA; | |
| Portland, OR; Sacramento, CA; | |
| San Antonio, TX; San Diego, CA; | |
| Sedona, AZ; St. Louis, MO; Tampa, FL; | |
| Wilmington, DE; all of Alaska and | |
| Hawaii; Puerto Rico; Virgin Island; | |
| American Samoa; Guam, Saipan | |

| Tier IV | |
|-----------------------------------|----------------|
| Breakfast | \$13.00 |
| Lunch | \$18.00 |
| Dinner | <u>\$29.00</u> |
| Total | \$60.00 |
| LODGING AREA: | |
| Baltimore, MD; San Francisco, CA; | \$175.00 |
| Seattle, WA | |
| Alexandria, VA; Arlington, VA; | \$225.00 |
| New York City, NY; Washington, DC | |
| Chicago, IL; Boston, MA; and | \$200.00 |
| International Cities | |

Instructions for Completing the TPSS Travel Reimbursement Form

The TPSS Travel Reimbursement Forms have changed, with the addition of a new category called "Commuting Miles." This is designed to make sure that mileage is being calculated accurately and consistently. For any travel that occurs for which reimbursement is requested, an employee must take into account the distance that he or she normally drives in the course of commuting to and from work.

Calculating your commuting miles:

You may use Google Maps, Yahoo Maps, or Mapquest to measure the distance between your home address and your school address, or you may use the mileage from your car's odometer. Once you have determined the distance between your home and school, double it and this is considered your commuting miles. **Commuting mileage is always the same amount for each trip you take because it represents the distance you would normally travel to get to work and return home each work day.**

Below are directions to assist you in completing the form before you submit it. Remember to complete the top portion of the form, including the "Month of," "Date Submitted," and your physical address. Then sign and date at the bottom, and secure all necessary signatures.

To calculate your mileage, refer to the category that describes your travel:

All travel occurs during a single work day.

1. On the first line of the form, fill in the start date for your trip.
2. Write "Home" to "—" (your destination) to "Home." Include all destinations you visited during the day (which may include multiple stops). Also write the purpose of your trip. For example, you may be attending a workshop or a state conference.
3. Total up all miles. This is your "Gross Mileage."
4. Next, write your normal commuting miles in the appropriate column. Directions for determining this are listed above.
5. Subtract your commuting miles from your gross mileage to determine "Net Mileage." This is the amount for which you can claim reimbursement.
6. Complete the remainder of the form as it applies to your trip.

All travel occurs during the work week, but travel begins on one work day and ends on another.

1. On the first line of the form, fill in the start date for your trip.
2. Write "Home" to "—" (your destination). Indicate the purpose of your travel.
3. Total up all miles. This is your "Gross Mileage" for the day.
4. Next, write **your normal commuting miles** in the appropriate column.
5. Subtract the portion of commuting miles from your gross mileage to determine "Net Mileage" for the day.
6. **If your travel extends for more than two days, you may log your mileage each day as you travel around your destination area. Indicate the purpose of this travel. If this travel occurs on a work day, you must subtract your commuting miles. If it is weekend/holiday, indicate the weekend day or holiday in the commuting miles column and transfer gross mileage to the net mileage column.**
7. For your return trip, indicate the date and write "—" (your destination) to "Home." Indicate the purpose of your travel.
8. Total up all miles for "Gross Mileage."
9. Write **your normal commuting miles** in the appropriate column.
10. Subtract the portion of commuting miles from your gross mileage to determine "Net Mileage" for the day.
11. Complete the remainder of the form as needed.

Travel starts on a work day and ends on a weekend/holiday.

1. On the first line of the form, fill in the start date for your trip.
2. Write "Home" to "——" (your destination). Indicate the purpose of your travel.
3. Total up all miles. This is your "Gross Mileage" for the day.
4. Next, write your normal commuting miles in the appropriate column.
5. Subtract the commuting miles from your gross mileage to determine "Net Mileage" for the day.
6. **If your travel extends for more than two days, you may log your mileage each day as you travel around your destination area. Indicate the purpose of this travel. If this travel occurs on a work day, you must subtract your commuting miles. If it is weekend/holiday, indicate the weekend day or holiday in the commuting miles column and transfer gross mileage to the net mileage column.**
7. For your return trip, indicate the date and write "——" (your destination) to "Home." Indicate the purpose of your travel.
8. Total up all miles for "Gross Mileage."
9. Next, indicate the weekend day or holiday on which you are traveling in the "Commuting Miles" column.
10. Transfer your gross mileage to the "Net Mileage" column.
11. Complete the remainder of the form as needed.

Travel starts on a weekend day/holiday and ends on a work day.

1. On the first line of the form, fill in the start date for your trip.
2. Write "Home" to "——" (your destination). Indicate the purpose of your travel.
3. Total up all miles. This is your "Gross Mileage" for the day.
4. Next, indicate the weekend day or holiday on which you are traveling in the "Commuting Miles" column.
5. Transfer your gross mileage to the "Net Mileage" column.
6. **If your travel extends for more than two days, you may log your mileage each day as you travel around your destination area. Indicate the purpose of this travel. If this travel occurs on a work day, you must subtract your commuting miles. If it is weekend/holiday, indicate the weekend day or holiday in the commuting miles column and transfer gross mileage to the net mileage column.**
7. For your return trip, indicate the date and write "——" (your destination) to "Home." Indicate the purpose of your travel.
8. Total up all miles for "Gross Mileage."
9. Write your normal commuting miles in the appropriate column.
10. Subtract the portion of commuting miles from your gross mileage to determine "Net Mileage" for the day.
11. Complete the remainder of the form as needed.

All travel occurs over the weekend or holiday (for example, from a Saturday to a Sunday or over the summer).

1. On the first line of the form, fill in the start date for your trip.
2. Write "Home" to "——" (your destination). Indicate the purpose of your travel.
3. Total up all miles. This is your "Gross Mileage" for the day.
4. Next, indicate the weekend day or holiday on which you are traveling in the "Commuting Miles" column.
5. Transfer your gross mileage to the "Net Mileage" for the day.
6. **If your travel extends for more than two days, you may log your mileage each day as you travel around your destination area. Remember to indicate the weekend day/holiday in the commuting miles column.**
7. For your return trip, indicate the date and write "——" (your destination) to "Home." Indicate the purpose of your travel.
8. Total up all miles for "Gross Mileage."
9. Next, indicate the weekend day or holiday on which you are traveling in the "Commuting Miles" column.
10. Transfer your gross mileage to the "Net Mileage" column.
11. Complete the remainder of the form as needed.

Exhibit #18

DISBURSEMENT VOUCHER

SCHOOL NAME _____

DATE _____

VENDOR NAME _____

CHECK # _____

ACCOUNT NAME _____

ACCOUNT # _____

[illegible]

Requested by _____

Principal Approval & Date



Exhibit #19

School Funds Uncollectible Check

Write-Off Approval Form

Date of Request: _____

| Original Date of Check | Name on Check | Check Number | Check Amount |
|---------------------------|------------------|-----------------|-----------------|
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Grand Total To Be Written Off \$ _____

Bookkeeper Signature and Date

Principal Signature and Date

TANGIPAHOA PARISH SCHOOL SYSTEM
Reimbursement for School Expenditure

School Name: _____

Date Submitted: _____

School Vendor #: _____

| Date | Description of Expenditure | Amount Requested | School Check # | School Fund | Central Office Account Coding |
|-----------------|----------------------------|------------------|----------------|-------------|-------------------------------|
| | | | | | |
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| | | | | | |
| Total Requested | | | | | |

Prepared by: _____

Approved by: _____
CNP/Construction-Maintenance/Other

Approved by: _____
Principal

Approved by: _____
Accounting Office

*NOTE: Please hold your request until you have accumulated at least \$25.00.
Remember to include invoices/receipts and copies of checks/check stubs.

Memo: _____

PAYROLL TIME SHEET

Employee's Name_____ **Employee ID #:**_____

Program _____ **School/Location** _____

Employee's Signature/Position/Date_____

Immediate Supervisor's Signature/Date_____

Program Administrator's Signature/Date_____

Principal's Signature _____ Date _____

(1st or 2nd) Semester Allotment \$ _____

[illegible]

REMINDER: DUE BACK TO BRET SCHNADELBACH, CFO BY OR BEFORE *(mm/dd/yy)*



Change Fund Form

Coach/Sponsor: _____

Date of Event: _____

Name of Event: _____

Beginning Ticket No.: _____
(First Roll)

Ticket Price: _____

Beginning Ticket No.: _____
(Second Roll)

Ticket Price: _____

Disbursement of Startup Funds

Gate/Door Bag No.: _____

Concession Bag No.: _____

10' s: \$ _____

10' s: \$ _____

5' s: \$ _____

5' s: \$ _____

1' s: \$ _____

1' s: \$ _____

Q' s: \$ _____

Q' s: \$ _____

: \$ _____

: \$ _____


Total Gate/Door: \$ _____

Total Concession \$ _____

Date_____
Coach/Sponsor Signature(Signature represents receipt of change fund check
for startup, numbered tickets, bank bags, and bank keys.)_____
Bookkeeper Signature

Night Deposit Bag Keys Returned: _____

Reminder: The following work day, please give to the bookkeeper the pink copy of the deposit slip, the bank keys, the tickets, and all receipts. Be sure the deposit slip is signed by two people.

| | | | |
|---|------------------------------|--|--|
| | | Exhibit #25 | |
| CENTRAL OFFICE USE ONLY Special Programs | | TANGIPAOA PARISH SCHOOL SYSTEM 59656 PULESTON ROAD AMITE, LA 70422-5616 EXTRACURRICULAR TRIP REPORT | |
| SALARY CODE ORG/OBJ/PROJECT CODE 10273100/511600/GF0_____ | | CENTRAL OFFICE USE ONLY Transportation | |
| OPERATION CODE ORG/OBJ/PROJECT CODE 10273300/544216/GF0_____ | | SALARY CODE ORG/OBJ/PROJECT CODE 10272100/511600/GF0_____ | |
| | | OPERATION CODE ORG/OBJ/PROJECT CODE 10272300/544216/GF0_____ | |
| SCHOOL MAKING TRIP: | | BUS NO: | |
| DESTINATION | | CHECK ONE: | |
| SCHOOL OR LOCATION | | CONTRACT <input type="checkbox"/> | |
| PURPOSE: | | SCHOOL-OWNED <input type="checkbox"/> | |
| | | | |
| BUS DRIVER - EMP. NO: | | BUS OWNER - EMP. NO | |
| Name: | | Name: | |
| Address: | | Address: | |
| | | | |
| City, St Zip: | | City, St Zip: | |
| DRIVER REQUESTS PAYMENT FOR DRIVING TIME: | |  | |
| <div style="display: flex; justify-content: space-around;"> YES G NO G </div> | | | |
| SIGNATURE | | | |
| TRIP TIME | | ODOMETER READINGS | |
| TIME OF RETURN | END | MILES | |
| TIME OF DEPARTURE | START | MILES | |
| TOTAL HOURS | | TOTAL MILES | |
| X RATE (\$9.25) = \$ | | X RATE () = \$ | |
| X BENEFIT % = TOTAL= \$ | | TOTAL COST \$ | |
| DATE | PRINCIPAL'S SIGNATURE | | |
| FOR CENTRAL OFFICE USE – DO NOT WRITE BELOW | | | |
| APPROVED: | | | |
| DIRECTOR OF SPECIAL PROGRAM | | TRANSPORTATION SUPERVISOR | |
| CHECK # | CHECK AMOUNT \$ | INVOICE # | |
| Revised 07/10 WHITE – Central Office CANARY – Central Office PINK – School GOLDENROD - Driver | | | |

Tangipahoa Parish School System

Field Trip Request Form

(To Be Submitted in Duplicate)

SCHOOL _____

ADDRESS _____

PHONE # _____ EMERGENCY PHONE # _____

Destination _____

~~~~~  
**Purpose:** (Check one)      ☐ EDUCATIONAL    or    ☐ REWARD

Educational Rationale: \_\_\_\_\_

or

Reward Rationale: \_\_\_\_\_

~~~~~  
Date of Requested Field Trip _____ Cost Per Student \$ _____

Date of Departure _____ Time of Departure _____

Date of Return _____ Estimated Time of Return _____

Teacher(s)/Sponsor(s) _____

Grade(s) _____ Class/Club Activity _____

Approved: X _____ Date: _____
(Principal/Designee)Approved: X _____
Daniel Williams, Director of Curriculum/Instruction

Two Additional Signatures Required for Out-of-State Travel:

Approved: X _____
Levar James, Risk ManagementApproved: X _____
Mark Kolwe, Superintendent**IMPORTANT –**

- Submit at least two weeks prior to the date of the requested field trip.
- No student will be allowed to participate if a Parental Permission Slip is not signed by a Parent/Guardian and returned to the school prior to the date of the trip.
- Submit Completed form to Daniel Williams at Central Office.



Exhibit #27

Ticket Seller Sheet - Non Athletic

Event _____

Event Date _____

Date of Ticket Sale _____

| First Ticket Used | Last Ticket Used | No. Tickets Sold | Color of Ticket | Ticket Price | Funds Collected |
|----------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Total Cash to be Collected (**No. of Tickets Sold x Ticket Price**) \$ _____

Total Per Cash Count \$ _____

EPES Rcpt. # _____ Change returned to Bookkeeper - \$ _____

EPES Rcpt. # _____ Total Deposit \$ _____

Overage \$ _____

Shortage \$ _____

Signature of Sponsor/Ticket Seller

Bookkeeper



School Name _____

Exhibit #28

NSF Checks

Date _____

| Name, Address, Telephone No. | Check Number | Check Date | Check Amount | Date Sent To Checkcare | Original Account | Amount Paid | Date Paid | Notes |
|---------------------------------|-----------------|---------------|-----------------|---------------------------|---------------------|----------------|--------------|-------|
| | | | | | | | | |
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| | | | | | | | | |



End of Month Check-List

Month of _____

1. _____ RECORD ALL RECEIPTS (*Don't forget interest earned*)
2. _____ RECORD ALL DISBURSEMENTS (*Don't forget bank charges and NSF charges*)
3. _____ RECORD ALL TRANSFERS
4. _____ PRINT A SEQUENTIAL LIST OF CHECKS, RECEIPTS, P.O. # S (*Check for missing numbers in sequence*)
5. _____ WHEN YOU RECEIVE MONTHLY STATEMENT FROM BANK, RECORD ALL CANCELLED CHECKS
6. _____ PRINT A LIST OF OUTSTANDING CHECKS FOR THE MONTH
7. _____ PRINT A BANK RECONCILIATION REPORT (*Balance your bank statement*)
8. _____ PRINT A GENERAL LEDGER AND LIST OF JOURNAL ADJUSTMENTS
9. _____ PRINT AN ACCOUNT RECONCILIATION REPORT FOR ALL ACCOUNTS
10. _____ PRINT AN ACCOUNT RECONCILIATION REPORT FOR EACH CLUB/
ACTIVITY ADVISOR
11. _____ CLOSE THE MONTH

FOR QUARTERLY REPORT:

- QUARTER GENERAL LEDGER
- BANK RECONCILIATION REPORT (*End of quarter month*)
- OUTSTANDING CHECKS
- BANK STATEMENT (*Copy of statement to the daily balance page only*)
- INVESTMENT STATEMENTS (*LAMP, C.D. 'S, Savings, etc.*)
- LIST OF NSF CHECKS

4TH QUARTER REPORT

- QUARTER REPORTS PLUS ANNUAL GENERAL LEDGER
- BACKUP CD

TANGIPAHOA PARISH SCHOOL SYSTEM

PURCHASE REQUEST PAY-AS-YOU-GO-FUNDS

SCHOOL: _____

CONTACT: _____

PHONE: _____

RANK CODE

☐

Rank your request
(Item #1 being the
most important)

Item Description: _____

State Contract #: _____ (if applicable)

Justification for Request: _____

Principal's Signature

Date

NOTE: Please ☒ the box to indicate
appropriate back-up information
accompanies this form

- ☐ Requisition Attached
☐ Quote Form (if applicable)

**FOR COLLECTION OF AMOUNTS UP TO \$10.00**

COLLECTION LOG

Teacher Name _____

Attach to Cash Receipts Record

[illegible]

TANGIPAHOA PARISH SCHOOL SYSTEM
Reimbursement for Report Cards FY 2013-2014

School: _____

Date Submitted: _____

Vendor: _____

| Date | Description of Expenditure | Amount Requested | School Check # | School Fund | Central Office Account Coding |
|------|---|------------------|----------------|-------------|-------------------------------|
| | REIMBURSEMENT FOR REPORT CARDS | | | | 10262000/553300/0 |
| | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
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| | | | | | |
| | | | | | |

Prepared by: _____

 Approved by: _____
 Principal

***NOTE:** After all report cards are mailed use this form to request reimbursement for actual postage expenses incurred for mailing end of year report cards.



Fundraiser Operating Report

Exhibit #33

Organization _____

Fundraiser _____

Total Collections from Fundraiser:

| Date | Receipt # | Description | Amount |
|--------------------------|-----------|-------------------------------|--------|
| | | | \$ |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Per Attached List (if needed) | |
| Total Collections | | | \$ |

Total Disbursements for Merchandise, Advertising, Prizes, etc. for Fundraiser:

| Date | PO# | Payee/Vendor | Amount |
|----------------------------|-----|-------------------------------|--------|
| | | | \$ |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Per Attached List (if needed) | |
| Total Disbursements | | | \$ |

Profit (Net Proceeds) from Fundraiser:

| | |
|---|----|
| Total Collections - Total Disbursements | \$ |
|---|----|

Sponsor/Person Responsible for Fund-Raiser

Date



Exhibit #34

| DEBIT/STORE CARD LOG | | | | | | | | | |
|----------------------|--|--|--|--|--|--|--|--|--|
|----------------------|--|--|--|--|--|--|--|--|--|

[illegible]



Exhibit #35

CHECK REQUEST

Department: _____

Date: _____

EMPLOYEE INFORMATION

Name: _____

Phone: _____

VENDOR INFORMATION

Name: _____

Date Check
is Needed: _____

Address: _____

Federal
Taxpayer ID: _____
(if needed)

PAYMENT DESCRIPTION

| Reason for Check | Amount |
|------------------|--------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | \$ |

Employee Signature

Principal Signature

Date

Date