Ouachita Parish School System

Local School Accounting

Procedures Manual

Adopted by Ouachita Parish School Board
July 2002

OUACHITA PARISH SCHOOL BOARD

School Accounting Procedures Manual

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DEFINITION AND PURPOSE OF SCHOOL ACTIVITY FUNDS

Any money deposited in the school account is considered school activity funds and is subject to all School Board Policies, Louisiana Revised Statutes and Louisiana Code of Governmental Ethics. School activity funds are those monies collected by students, school personnel, parents and/or parent groups for school-related purposes. Activity funds shall contribute to the educational experience of students by enhancing the instructional program and general welfare of the school.

RESPONSIBILITY FOR SCHOOL ACTIVITY FUNDS

School principals, when they accept their appointment as the school administrator, assume the ultimate responsibility for all activity accounts in their school. The Ouachita Parish School Board (OPSB) holds the school principal fully accountable for any shortages, deficits, or mismanagement of any funds.

All school personnel are required to comply with all adopted Board policies, Louisiana Revised Statutes and the Louisiana Code of Governmental Ethics. The principal is responsible for insuring that all school personnel (administrative, instructional and non-instructional) understand the OPSB manual.

Each principal, assistant principal and bookkeeper/secretary will have on file a signed letter stating that they have read this manual, that they understand the procedures and that they agree to abide by the procedures manual. The Business Department will keep this original letter on file.

Random audits will be performed by the Business Department to insure compliance with School Board policy. Any findings will be reported to the principal in writing. The school will be given reasonable time to correct any non-compliance with School Board policy. After being notified by the Business Department any continued non-compliance with School Board policy will be turned over to the Ouachita Parish School Board members and discussed at a school board meeting. In order to assist newly-assigned principals or principals with a new bookkeeper, an audit will be provided by the Business Department of the OPSB within a reasonable period of time following the departure of the prior principal or bookkeeper. Any findings or discrepancies will be discussed and explained to the new principal and/or bookkeeper/secretary to aid them in correcting any existing procedural problems. The Business Department will provide assistance in training new bookkeepers and in explaining any policy, principle or procedure that any school personnel do not understand.

AUDIT REPORTS – VIOLATIONS AND DISPOSITIONS THEREOF

The Business Department will give all school audit reports to the Superintendent.

The business manager will handle the following violations occurring for the first time:

- Failure to conform to established policy.
- Poor accounting procedures.
- Unauthorized indebtedness.
- Failure to write receipts covering all amounts received.
- Failure to enter all amounts received.
- Failure to deposit funds promptly.
- Unauthorized purchases.
- Bookkeeping errors when there is no evidence of falsification.

- Unauthorized disbursement for gifts or meals.

Repeat occurrences of these violations shall be reported by the internal auditor to the business manager for action.

The following violations shall be reported immediately:

- Shortage of funds due to embezzlement.
- Disbursements for loans to individuals.
- An apparent shortage of funds due to incompetence.
- Unnecessary indebtedness of the school.
- Bookkeeping errors when there is evidence of falsification.

ACTIVITY FUND USE AUTHORITY

Funds raised by school, club and parent booster organizations are **restricted funds** and cannot be used for any purposes other than those intended by the group, sponsor, and principal.

All expenditures made from school activity funds (other than those controlled solely by the principal) must have written approval from a person authorized to expend funds from that account. Whenever a teacher, sponsor or authorized member of a club or organization needs a check written, he or she must submit a check request or the invoice that needs to be paid.

Once the check request has been completed, the principal must sign it approving the disbursement. The principal's approval confirms that funds are available in the account, that the person requesting the expenditure is authorized to do so, and that the disbursement is in accordance with OPSB policy.

School activity funds are restricted funds that cannot be transferred from one account to another account without the written approval of the principal.

PROHIBITED USES OF SCHOOL ACTIVITY FUNDS

The following are prohibited uses of school activity funds:

- Lending money to faculty members, school employees or students for any reason or purpose.
- Use of administrative funds for faculty luncheons and banquets, corsages, flowers, etc., and gifts for administrators, faculty and other school employees.
- Extra supplements to regularly assigned and paid employees for duties inherent to an employees' position as delineated in the job description.
- Payment of personal professional dues (dues in organizations that benefit the faculty, staff and students are not considered personal).
- Cashing personal or school checks (all checks).
- Cash gifts to students or employees of the Ouachita Parish School System (cash is allowed for contest prizes and incentive awards – see "Gifts and Awards").
- The purchase of alcoholic beverages.

PERSONAL TRANSACTIONS

Under no circumstances shall personal transactions be placed in school accounts. Personal transactions include, but are not limited to, loans, cashing checks, purchasing stamps from the school and ordering and paying for merchandise for personal use through the school.

ACTIVITY FUND INDEBTEDNESS

Debts should be paid on a timely basis to prevent the incurring of late charges. Schools should take advantage of cash discounts offered by retailers for the prompt payment of bills.

COMPUTERIZED BOOKKEEPING

As of the 1998-99 school year, the Ouachita Parish School System began maintaining school financial records on the LSA97 Local School Accounting Software developed by McAleer Computer Associates Incorporated.

ESTABLISHMENT OF ACCOUNT NUMBERS AND TITLES

Fund	C	Func	Obj	Cctr*	Sfnd	Y	Prog	User	Description
01	1	0101	000	00XX	0001	0	0000	0000	Cash
01	1	0102	000	00XX	0001	0	0000	0000	Change Cash
01	1	0111	000	00XX	0001	0	0000	0000	Investment
01	1	0131	000	00XX	0001	0	0000	0000	Due From
01	2	0421	000	00XX	0001	0	0000	0000	Accounts Payable
01	3	0753	000	00XX	0001	0	0000	0000	Reserve for Encumbrances
01	3	0754	000	00XX	0001	0	0000	0000	Offset for Encumbrances
01	3	0770	000	00XX	0001	0	0000	0000	Unreserved Fund Balance
01	3	0771	000	00XX	0001	0	0000	0000	Adjustment To Fund Balance
01	4	1510	000	00XX	0001	0	0000	0000	Investment Interest
01	4	1999	000	00XX	0001	0	0000	0000	Miscellaneous Revenue
01	4	5220	000	00XX	0001	0	0000	0000	Transfers In
01	5	1100	610	00XX	0001	0	0000	0000	Regular Education Materials & Supplies
01	5	1100	730	00XX	0001	0	0000	0000	Regular Education Equipment
01	5	1100	890	00XX	0001	0	0000	0000	Regular Education Miscellaneous
01	5	5200	932	00XX	0001	0	0000	0000	Transfers Out
01	5	9300	940	00XX	0001	0	0000	0000	Investment Penalty

Activity fund accounts will be numbered and entitled as indicated in the following "Chart of Accounts." These account numbers and titles shall be used by all schools, to the extent applicable, to provide adequate identification of all major school activities and to ensure standardization of terminology in financial reporting.

**** XX = SCHOOL NUMBER***

Activity Categories

1000	Fees
2000	General
3000	Clubs
4000	Classes (Teachers will be set up here)
5000	Accommodation (Use this category for Fundraisers)
6000	Athletics
7000	Student Activities
8000	Other

CHECKING ACCOUNTS

A school shall have only one school general checking account. The school general checking account shall be an interest-bearing account, unless bank charges exceed interest earning.

INVESTMENTS

If the school has excess funds (more than an amount needed for the next year's operations) in an individual account (such as athletics), then the principal should invest these funds. Types of investments are limited to certificates of deposits and other time deposits, savings accounts or treasury bills. During the summer months, excess funds should be placed in a certificate of deposit until needed for the next school year.

Interest earned and received from these investments must be deposited into the account to which the investment belongs. Interest must be expended in accordance with the purpose of the fund into which it is deposited.

All investments made must be recorded in the records of the school funds. The investment and the interest earned must be reported and accounted for in any review or reconciliation of the school funds.

REVENUES:

Fund collections, receipts and deposits

All funds collected, from all sources, must be turned in to the school office daily and must be recorded in the Revenue File of LSA Program. When applicable, the collection of funds shall be further substantiated by class receipt records and other auditable records. It is most important that **pre-numbered receipts** are written at the time that the money is collected in order to prevent discrepancies and so that the date of collection can be established for accounting purposes.

All collections must be deposited **intact** daily. Money must never be left in the school overnight, over weekends or over holidays. Bank deposit slips shall be prepared in duplicate, with the original for the bank and the duplicate validated by the bank teller to be kept for the school activity accounting records. All checks received shall be endorsed immediately upon receipt, with a restrictive endorsement (FOR DEPOSIT ONLY). **Make copies of all checks that are in the deposit.**

Student fees, activities, field trips, etc.

Checks may not be cashed at the school for personal use.

Teachers will use the following procedures when collecting fees/funds from students:

1. All fees/funds collected by teachers from students will be receipted on a Class Receipt Record Form (see page 7).
2. The teacher will fill in the students' name, the amount, and the purpose for collecting the money.
3. Students will sign the designated student signature space on the line that lists their name and amount collected.
4. The teacher will take the money to the school bookkeeper and both will count the money.
5. The school bookkeeper will sign the bottom of the Class Receipt Record Form and write a receipt to the teacher for the amount collected. The receipt number will also be recorded on the bottom of the Class Receipt Record Form. The teacher then signs the form and attaches the original Class Receipt Record Form with the receipt from the bookkeeper.
6. At least quarterly, a Detail Activity Report should be given to the teacher by the bookkeeper, which lists all receipts and disbursements made by the teacher.
7. The teacher should check this report for any discrepancies, note the discrepancies and return the report back to the bookkeeper for corrections.
8. All Class Receipt Record Forms should be kept by the teacher until end of the school year and then turned into the bookkeeper.

Concessions

Concession sales are a good source of income for a school. However, it is a very high-risk area for theft because most of the income is cash. Therefore, it is very important that the recommended controls are followed. There should always be at least 2 persons working the concession stand. Only one person should have access to the cash drawer while the concession stand is open. When the concession stand is closed, the cash should be counted immediately by the 2 persons working in the concession stand and recorded in the daily log (see page 8). Cash from concession sales should never be in the possession of one person before it is counted and the amount recorded in the daily logbook. The person in charge of the concession stand should keep the daily logbook. Both persons that observed the counting of the concession cash should initial the logbook indicating that the cash recorded in the logbook was the amount of cash they counted. After the cash has been counted and logged, the money should be given to the school secretary to deposit. The secretary should give the person giving her the concession stand cash a receipt and both should sign the receipt. Monthly, the secretary should give the person in charge of the concession stand a detail printout of all transactions made to the concession account to review.

Fund-raising activities

A fund-raising activity is defined as any activity involving the participation of a student body or a school-recognized group undertaken for the purpose of obtaining funds for a school or a school-sponsored group. Only fund-raising activities approved by the principal may be scheduled. Utmost discretion should be used in limiting such fund-raising activities to those, which are necessary for the school. The following procedures should be used for all fundraisers:

1. Fundraiser request sheets (see page 9) will be filled out prior to the beginning date of the fundraiser and signed by the Principal.

2. All approval sheets will be given to the school bookkeeper to set up in the accounting system.

3. The sponsor/teacher will start the fundraiser on the date set and collect all monies from the students.

4. All monies will be turned in to the school bookkeeper to receipt for deposit.

5. Any invoices to be paid will be signed by the fundraiser sponsor indicating approval for payment.

6. The school bookkeeper will give the sponsor a Detail Activity Report every week.

7. At least one week after the close of the fundraiser, the sponsor/teacher will fill out the recap sheet (see page 10) and turn it in to the school bookkeeper for a final Detail Activity Report printout.

8. Both will sign the recap sheet and the school bookkeeper will keep the original on file with the sponsor keeping a copy. The school bookkeeper should verify the accuracy of the recap sheet by examining the documentation for items purchased and items returned. Also, a comparison should be made to see that sales per the recap sheet agree to the receipts per the Detail Activity Report.

9. Any monies collected from unsold items that are sold after the cutoff date should be written on an adjustment sheet by the sponsor and turned into the school bookkeeper. The adjustment sheet will be placed with the original recap sheet and a Detail Activity Report printed after all adjustments are made. The school bookkeeper should compare the total dollar amount of items purchased per the recap sheet to the total paid for on the Detail Activity Report. Deposits on the recap sheet should be compared to the Detail Activity Report. Any items on the recap sheet shown as unsold and on hand or returned should be physically examined by the school bookkeeper and returned to the company for a credit or refund check from the company.

The school principal is directly responsible for all types of fund-raising activities carried on in the school, sponsored by the school or sponsored in the name of the school. Parents, teachers and school booster groups shall work in full cooperation with the principal and under his/her supervision in planning special programs and activities or in conducting any activity, which involves the raising of money.

Separate activity accounts shall be established for each fund-raising activity. Only the expenses directly related to the fund-raiser are to be paid from the fundraiser account. Once the fund-raising activity is completed and all costs paid, the profit should be transferred to the appropriate account.

CLASS RECEIPT SHEET

DATE:_____, 20___ DEPOSIT ID #_____

TEACHER: _____ ACTIVITY:_____

Students Name	Amount	Cash or Check #	Receipt #	Student Signature
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
TOTAL				

Received By:_____Receipt No.:_____

Amount Counted: _____Verified By: _____

CONCESSION LOG

_________________________________ (School)

FOR THE MONTH OF_____________________

Date	Amount Collected	Persons Collecting (2 signatures required)	Bookkeeper

TOTAL: ________________________

REQUEST FORM FOR FUNDRAISING ACTIVITIES

Club or Organization: _____

Faculty Sponsor: _____

Fundraiser Company: _____

Item(s) to be sold: _____

Selling Price of Item(s): _____

Profit percentage: _____ Anticipated Profit: _____
(50/50, 60/40)

Time period of fundraiser: _____
(Beginning to End)

Reason for Raising Money: _____

_____

I, _____, sponsor for the above fundraiser understand that I am fully responsible and accountable for the items purchased and funds being turned in to the bookkeeper in a timely manner. I also understand that this fundraiser will be audited.

_____
Fundraiser sponsor

BROCHURE: ( ) Attached ( ) Not attached

( ) APPROVED ( ) NOT APPROVED

Reason: _____

_____

_____ _____
Principal Date

*Attached is the Activity Report for the club/organization that the fundraiser is for. (See bookkeeper for this form.)

FUNDRAISER RECAP SHEET

Faculty Sponsor: _____

Item(s) Sold: _____

Number of Items Ordered _____ Selling price $_____

Total Sales (purchased items x selling price) $_____

Adjustments to Inventory:

_____ ($_____)
(see attached documentation & explanation)

Total Sales after adjustments $_____

***TOTAL DEPOSITS $_____**

***TOTAL EXPENSES ($_____) ($_____)**

****Profit/Loss $_____ $_____ _____**
Difference +/-

**** Profit/Loss should balance on both columns.**

Explanation why Profit/Loss does not balance:

_____

_____

_____

_____

_____ **_____**
Secretary/Bookkeeper **Faculty Advisor**

Date: _____ **Date: _____**

***Copy of Fundraiser Detailed Activity Report and fundraiser billing invoice attached.**

FUNDRAISER
ISSUES TO STUDENTS

Faculty Advisor: _____

Organization: _____

Item(s) Sold: _____

Recap of Sales: _____

STUDENT NAME	# ISSUED	# RETURNED	# SOLD	SELLING PRICE	AMOUNT OF MONEY DUE	MONEY TURNED IN	OVER (SHORT)
TOTAL							

_____ _____

Faculty Advisor **Date**

EXPENDITURES:

Article VII, Section 14(A) of the Louisiana Constitution provides that, "Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged or donated to or for any person, association, or corporation, public or private."

The following must substantiate expenditures:

- Entry in the Expenditure File of the LSA Program.
- Original invoices or receiving reports.
- Other auditable records.
- Written approval of the person authorized to request expenditures from that account.

Checks shall be written for all expenditures made from school activity funds. The following guidelines apply to the issuance of checks:

- All expenditure checks must have two authorized signatures, one of which shall be that of the principal.
- Signature stamps are not acceptable as a means of signing checks. Also signature stamps are not acceptable on any school activity funds reports or forms.
- Blank checks should never be pre-signed or postdated.
- Checks should not be made out to CASH. In the event that a check needs to be written to obtain cash (for petty cash fund reimbursement or gate change) the check must be written out to the school. The school will then cash the check and disburse the cash as necessary. The use and disbursement of this cash must be documented and substantiated by receipts for the petty cash fund and by signatures of individuals to verify the receipt of cash.
- No payment should be made until there is evidence that the items have been received (signature of person receiving item on the invoice, packing slip or other document) and that the amounts ordered and invoiced agree with the items received as to quality and quantity. In order to prevent duplicate payments, a payment should be made only from an itemized, original invoice and never from a statement or packing slip.
- Funds received from charitable organizations must be expended for educational purposes in order that students will derive the maximum educational gain.
- Voided checks must be kept on file. The signature section of the check must be torn off and thrown away and the word "VOID" must be written across the face of the check.
- A reimbursement check written to the OPSB for payment of something ordered by the school board for the school must have a copy of the OPSB purchase order.
- Invoices should be paid within 30 days and should not incur a late charge.

Bid laws

If a purchase is $10,000 to $29,999, three telephone quotes in writing are required. **The 3 telephone quotes should be filed with the check copy and invoice. Also copies must be kept in the office for review at any time**. If a purchase is over $30,000, bids must be solicited through an ad in the newspaper in accordance with the state bid law. If a purchase is $30,000 or more contact the purchasing agent (Bobby Jones) in the central office to handle the bid procedures.

Change (petty) cash fund

A change cash fund may be established in an amount not to exceed fifty dollars ($50.00) for elementary and middle schools and one hundred dollars ($100.00) for high schools. The expenditure to establish the change cash fund must be made from the administrative account by check. The check shall not be made out to "CASH", but instead to an individual. That individual will then cash the check (not from school funds) and deposit the cash in the change cash box.

A signed receipt, invoice or voucher must support all expenditures. At any given time, the total of petty cash on hand plus the total of signed receipts, invoices or vouchers must equal the total amount of the change cash authorized.

To replenish the change cash fund, write a school check in the same manner as the check written to establish the fund. The amount of the reimbursement check must be the exact amount of the supporting document (receipts, invoices or vouchers). These receipts, invoices, or vouchers should be attached to a check request and the duplicate check and filed in check number sequence. The principal should review all petty cash expenditures to see that it is for an authorized purchase and that the petty cash fund is not being misused.

The change cash fund may be reestablished at the beginning of each school year. Personnel checks may not be held in the petty cash fund.

Agents, solicitors, collectors and promoters

No agents, solicitors, collectors, promoters or other persons of like employment are allowed to visit the school without the specific written approval of the Superintendent. Please be advised that permission to visit the schools in no way implies any obligation on the part of the school or school principal. The decision to participate in any activity, service or offering is left to the discretion of the principal.

Sales representatives may not visit the schools and confer with teachers unless authorized by the OPSB Insurance Committee. Annually the Business Dept. will provide a list of authorized sales representatives for 403(B) plans and supplemental insurance (cancer, disability, etc.) to each principal. Promoters are prohibited from distributing any type of literature containing solicitation for a private or commercial enterprise unless authorized by the OPSB.

Under no circumstances can personal transactions be placed in school accounts.

Employing of personnel and paying of supplements (Extra Duties)

In accordance with federal law, whenever someone is hired to perform services, the amount paid must be reported to the Internal Revenue Service (IRS).

If the service provider is an employee, you must submit that payment through the OPSB accounting department on an extra duty form. The payroll department will issue the payroll check to the employee and will report that income to the employee on a W-2 Form at the end of the year.

If the service provider is not an employee, you must submit a W-9 Form to the Business Department to set the provider up in the vendor system. A check may then be issued. At the end of the year, all income earned will be reported to the independent contractor.

Payments to officials and security guards

All payments to officials and security guards must be made with a school check. Cash payments to officials and security guards are not permitted. A W-9 Form should be filled out for any official or security guard not in the vendor system. See Attachment

FIXED ASSETS:

All assets purchased by the school or school board and all assets donated to the school with a value of $300.00 or more are considered property of OPSB. Assets with an individual value of less than $300.000 but when purchased cumulatively have a value exceeding $300.00 should be recorded as an asset (ex: school desks). The principal of each school is responsible for seeing that the assets assigned to his or her school are properly accounted for and properly safeguarded against loss or theft. Each school should designate someone to be responsible for the fixed assets of the school. The school should let Pam Audirsch at the Central Office know who is designated to be in charge of fixed assets. The person in charge of fixed assets is responsible for the following:

1. When the Central Office purchases an asset, it should come to your school with a School Board identification tag on it. The person delivering the asset to the school should give the person at the school in charge of fixed assets a "Transfer Form." The "Transfer Form" should show that the asset is being transferred to your school. The person in charge of fixed assets at the school should record the room number the asset was placed in on the "Transfer Form" and send it to Pam Audirsch to enter the change in the accounting system.

2. Anytime an asset is moved from one location to another location within the school (classroom to classroom, etc.), it is the school's responsibility to record the transfer in the fixed asset accounting system.

3. All teachers, administrators, custodians, etc. at the school should be informed that they are responsible for the assets in their room. Anytime an asset is moved from one location to another it is their responsibility to inform the person in charge of fixed assets at the school so that the location can be changed in the fixed asset accounting system. It is very important that all employees at the school are aware of their responsibility.

4. Anytime an asset is moved from the school to a location outside the school, it is the school's responsibility to complete a "Transfer Form." The form should be sent to Pam Audirsch to be entered into the accounting system.

5. Assets purchased by the school, PTO(A), booster club, or organizations of the school are considered OPSB assets and should be included in the inventory of fixed assets. When the school, PTO (A), booster club, or organizations of the school, purchases an asset the person making the purchase should inform the person in charge of fixed assets of the purchase. They should provide a copy of the invoice to the person in charge of fixed assets. The person in charge of fixed assets should complete an "Additions Form" and send it to Pam Audirsch.

6. When the school principal determines that an asset is no longer needed or is no longer functional, he/she should contact the supervisor at the Warehouse (325-9760) to pick up the asset. A "Deletion Form" should be completed for all assets that are picked up from the school and given to the person picking up the assets. Note - the only way assets may be disposed of is through public auction or the bid process or they may be destroyed. Assets cannot be sold or given to anyone unless through the bid or auction process.

7. At the beginning of each school year and at the end of the school year, a physical inventory of all assets in the school should be performed. A suggestion for taking this inventory is for the person in charge of assets at the school to conduct a meeting of all employees at the school. In this meeting it should be explained what constitutes an asset and how to take an inventory. Each employee should be given a list of the assets in his/her room. The employee should physically examine all assets in his/her room. The employee should add to the list all assets in his/her room that are not on the list. They should include a description of the asset and the serial number of the asset when it is added to the list. If the list shows there is an asset in the room but it is not there, the employee must give a written explanation to the principal of what happened to the asset. Just stating it is not in my room is not acceptable. The reason for the asset not being in the room must be specific. Example - it was moved to room no. 5 or it was stolen and a police report was filed on ____.

8. When the employee has completed the inventory of his/her room, the inventory sheet, with any changes on it, should be given to the person in charge of assets at the school. This person should record all additions, deletions, or transfers on the proper form (see pages 17 - 19) and submit the form to Fixed Assets in the Accounting Department. The changes will be entered into the accounting system and the updated lists of the assets will be printed. The updated lists of the assets will be sent back to the school for each employee to verify the information is correct. If the asset list is correct, the employee should sign an affidavit (see page 16) stating that the list of assets assigned to them is correct and acknowledging that they are responsible for the assets in their room. The affidavit should be attached to the list of assets the person is agreeing they have and filed at the school.

OUACHITA PARISH SCHOOL BOARD
_____ SCHOOL

Assets Verification Statement

Date: _____

I have reviewed the attached list of assets and it is an accurate list of the assets in my room. I am aware that I am responsible for the assets in my room and that anytime one is moved I will inform _____ at my school of the change.

_____ _____
(Signature) (Date)

ASSET TRANSFER FORM

DATE	TAG NUMBER	ITEM DESCRIPTION	TRANSFER FROM SCHOOL/ ROOM #	TRANSFER TO SCHOOL	TRANSFER TO ROOM #

SIGNED: _____

OUACHITA PARISH SCHOOL SYSTEM

_____ SCHOOL

ADDITIONS TO GENERAL FIXED ASSETS

Asset Tag No.	Class	Major Location	Minor Location	Quantity	Description	Model No./ Serial No.	Fund	Date	Unit Cost	Total Cost

OUACHITA PARISH SCHOOL SYSTEM
_____ SCHOOL
DISPOSITIONS TO GENERAL FIXED ASSETS

Asset Tag No.	Major Location	Quantity	Description	Serial Number	Date	How Disposed	Reason for Disposing	Initial GFA	Initial Prin.

GIFTS AND AWARDS:

Louisiana Revised Statute 42:1111 states, in part, that "No public servant shall receive any thing of economic value, other than compensation and benefits from the governmental entity to which he is duly entitled, for the performance of the duties and responsibilities of his office or position." The State of Louisiana Code of Governmental Ethics defines "thing of economic value", in part, as meaning "money or any other thing having economic value, except promotional items having no substantial resale value; food, drink, or refreshments consumed by a public servant…" OPSB employees are considered public servants and are therefore subject to this law.

In accordance with LRS 42:1111 and with OPSB Policy, no cash gifts may be given to School Board employees or students, whether in appreciation or as a "bonus" or for any other reason. For the purposes of this policy, gift certificates for merchandise are considered cash and cannot be given in lieu of cash as a gift. This includes payment from Athletic Booster Clubs or other organizations to coaches, sponsors, or employees. Cash awards may be given to students as contest prizes and incentive awards but only when the winning students are not "predetermined". In expenditure from school activity funds, care should be taken to limit such expenditures to a reasonable amount.

In any situation where there is a question of whether a particular expenditure is allowable, it is recommended that the principal contact the Business Manager, in writing, requesting further clarification.

RECORD RETENTION POLICY:

In accordance with the OPSB policy, all accounting records should be retained at least three years. Personnel and ownership records (fixed assets) must be retained indefinitely. Payroll records shall be retained in accordance with applicable federal requirements.

The principal shall supervise the disposal of public records and a record shall be made of the disposal, including a list of the items disposed of and the date of the disposal. 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. In the event any school records are lost, a written explanation of the reason must be submitted by the principal to the Business Department.

TRAVEL REIMBURSEMENT:

Reimbursement to principals, faculty and staff members for travel and other related expenses may be made from school activity funds in accordance with the OPSB travel policy and in accordance with the purpose of the fund. Reimbursements made from school activity funds for travel expenses are subject to the same guidelines, maximums and restrictions as are reimbursements made by the OPSB.

All persons requesting reimbursement must complete an OPSB travel voucher, indicating expenditure amounts and **must have required receipts**, documentation, and out-of-state, out-of-parish travel form, if applicable, attached. All reimbursement for meals must be shown on a travel voucher. Requests for reimbursement must be filed on a timely basis (within one month of the expenditure) and must be approved by the appropriate supervisor before reimbursement is made. See OPSB Travel Policy manual or OPSB website for all necessary forms.

OUACHITA PARISH SCHOOL BOARD
TRAVEL REIMBURSEMENTS
RATES

Mileage $.42 PER MILE GROUND TRAVEL. Airfare - most economical available - Tourist Class (Receipt required).

Lodging ACTUAL COST – SINGLE ROOM RATE. (Receipt Required) Governmental Rate should be requested.

Meals	In State		Out of State*	High-cost**
	$ 6.00	Breakfast	$ 6.00	$ 8.00
	$ 8.00	Lunch	$ 9.00	$10.00
	$12.00	Dinner	$14.00	$19.00
	$26.00	PER DAY	$29.00	$37.00

Misc TIPS, REGISTRATION FEE, ETC.

Actual Cost for Registration
Tips to be reasonable.
Any miscellaneous expenses must be completely documented.

* Includes Baton Rouge and New Orleans
**See OPSB Travel Policy manual for high-cost areas.
***Please note – if you use a school check to pay for lodging we are tax exempt.
When you call to make reservations tell them we are tax exempt and will bring the tax exemption letter with the school check. They should tell you how much to make the check out for without taxes.

OUACHITA PARISH SCHOOL BOARD

MILEAGE TABLE
(One Way)

From Monroe to:

1. Alexandria	95
2. Bastrop	26
3. Baton Rouge	182
4. Bogalusa	224
5. Bunkie	128
6. Coushatta	95
7. Dallas, TX	293
8. Deridder	167
9. Ferriday	81
10. Grand Isle	331
11. Gulfport, Miss	276
12. Hammond	218
13. Hattiesburg, Miss	207
14. Homer	65
15. Houma	267
16. Houston, TX	331
17. Jackson, Ms	122
18. Lafayette	184
19. Lake Charles	188
20. Leesville	146
21. Little Rock, Ark	181
22. Minden	71
23. Monroe	
24. Morgan City	255
25. Natchitoches	95
26. New Iberia	207
27. New Orleans	259
28. New Roads	167
29. Oakdale	132
30. Opelousas	163
31. Ruston	31
32. Shreveport	98
33. Slidell	266
34. Tallulah	56
35. Texarkana, Ark	156
36. Thibodaux	250
37. Winnfield	62
38. Winnsboro	38

MILEAGE FROM CENTRAL OFFICE TO SCHOOLS
(Round Trip)

School	Mileage
A. L.Smith	36
Boley Elementary	8
Calhoun Elementary	31
Calhoun Middle	30
Central Elementary	34
Claiborne Elementary	13
Crosley Elementary	4
Drew Elementary	20
George Welch Elementary	18
Good Hope Middle School	12
Highland Elementary	11
Jack Hayes Elementary	14
Kiroli Elementary	14
Lakeshore Elementary	15
Lenwil Elementary	13
Ouachita High School	18
Ouachita Jr. High	12
Ouachita Expulsion Center	6
Pinecrest Elementary/Middle	30
Richardson Alternative School	6
Richwood High/Junior School	15
Riser Elementary/Middle	12
Robinson Elementary	10
Shady Grove Elementary	11
Sterlington High School	26
Swartz Lower Elementary	23
Swartz Upper Elementary	23
Swayze Elementary	6
West Monroe High School	6
West Ridge Middle School	15
West Ouachita High School	36
Woodlawn Elementary/Middle	25
Graphic Arts/Textbook Dep.	10
Regional Service Center	6

PURCHASING:

The principal of each school is responsible for payment of authorized debts incurred by the school. The OPSB is not liable for payment of any items purchased d by the school.

School purchases may not be made without prior approval of the principal. Purchases, which are made, by teachers, school employees or other persons associated with the school and which have not been specifically authorized by the principal are solely the responsibility and obligation of the individual making such purchases.

The principal should ensure that only goods that are necessary are ordered; that they are ordered on a timely basis, that goods ordered are of the appropriate quality and quantity, and that they are obtained at the lowest possible cost.

The school should make every effort to pay its bills on a timely basis.

CREDIT CARD PURCHASES:

School purchases may be made by credit card. If credit cards are used to make purchases, they must be kept under tight control. Access to the credit card should be limited to one or two persons. Credit cards should be kept in the school office. When a person is making a credit card purchase, the person in charge of the credit card at the school should enter into a log that the credit card was issued to and when. When the person makes a purchase, the credit card, along with invoice should be returned to the person in charge of the credit card. The person in charge of the credit card should record in the log when the card was returned. The principal must initial the invoice for all credit card purchases prior to the bookkeeper paying the statement.

PURCHASE ORDERS *(OPTIONAL):*

Purchase orders serve the function of being a control mechanism for school purchasing. The use of purchase orders allows the school to plan its expenditures and to realize an obligation for materials ordered but not yet paid for.

Generally, a purchase order shall be issued for all purchases of furniture, fixtures, athletic supplies and equipment and for any purchases for which the school will be billed.

Exceptions to these guidelines, or cases where a purchase order is not required, include purchases of the following:

- Copy machine repairs.
- Repair and maintenance materials.
- Utilities
- Postage

Complete and accurate records of all purchases orders must be maintained.

- The OPSB Purchase Order form must be used for all purchases requiring purchase orders.
- Purchase orders are not official unless signed and dated by the principal or assistant principal.
- Purchase orders may be issued as follows:

Purchase orders issued in the amount of the purchase to be made:

The purchase order should be issued in the amount of the purchase if the amount is known in advance. It is not imperative that taxes and freight be exact. The most critical aspect of the purchase order issuance is that the number, description, and individual prices of items to be purchased are identified prior to the purchase.

Purchase orders issued in an amount not to be exceeded:

The purchase order may be issued in an amount not to be exceeded. The number and description of the items to be purchased should be identified prior to the purchase. A total amount not to be exceeded should be identified as such and entered in the TOTAL block of the purchase order.

Purchase orders issued in an amount not to be exceeded for a specific period of time:

The purchase order may be issued as indicated immediately above. In addition to the amount restriction, however, *a specified time period* not to exceed shall also be indicated.

ATHLETIC EVENT TICKET SALES:

Tickets should be sold for all high school and junior high athletic events in which attendance exceeds 50. It is acceptable to only collect gate receipts without issuing tickets for athletic events with attendance under 50, but you are encouraged to sell tickets.

Ticket sales from each athletic event should be totally accounted for and documented. Ticket sales should be broken down into 2 categories: Reserved ticket sales and General Admission ticket sales.

General admission ticket sales

The use of consecutively pre-numbered tickets on a continuous roll is required. All tickets shall be kept by the school bookkeeper. These tickets may identify each game by date or opponent, may be different colors for each game or my simply identify the selling school. Ticket design and color choices, etc. are the option of each principal.

- Tickets (with the exception of presales) shall be sold from a booth or similar station.
- Entrance after purchasing a ticket shall be through an entrance gate where a person other than the seller will take the ticket. The ticket must be torn in half and one half disposed of, the other half returned to the patron.
- A separate pass form or stamp on the hand shall be utilized to avoid multiple entries on one ticket stub.
- All unsold tickets must be retained for audit purposes.
- A reconciliation of cash collections to ticket sales must be prepared for each home game. (See page 30)

Reserved seat tickets

Presently, varsity football is the only sport selling reserved tickets. Reserved tickets for varsity football are sold first as season tickets. Any reserved tickets not sold as season tickets are sold individually at each game. Reserved tickets should be accounted for as 2 separate categories: (1) Season ticket sales and (2) individual game ticket sales. Individual game reserved ticket sales can be further broken down into pre-game sales and gate sales if the price of the ticket is increased if it is sold at a game.

A. Season ticket sales

Season ticket sales should be accounted for on the Season Ticket Sales Form (See page 31). Season ticket sales should be accounted for as follows. The school should purchase reserved tickets for each home game. The sales from these tickets should be deposited into the athletic account and marked as season ticket sales. Any unsold season reserved tickets should be sold and accounted for on a per game basis. The unsold tickets per the Season Ticket Sales Form should be the same as reported as reserve tickets available to sale on page 30)

To help insure that all season ticket sales are accounted for a list should be kept of all persons purchasing the tickets, the number of tickets purchased, and the seat numbers. See the form on page 32 for an example.

B. Individual games

Reserved tickets that were not sold as season tickets should be accounted for on an individual game basis on page 30 line 14. The reserved tickets available to sale reported on line 12 of the form should be the same number of tickets that were reported as not sold on the Season Ticket Sales Form page 31 line 2. Pre-game ticket sales and gate ticket sales should be accounted for separately on this form if the price increases for gate sales. If the price does not change, then pre-game ticket sales and gate sales should not be accounted for separately.

Gate Receipts

At each game volunteers are asked to sale tickets at the gate/booths. Tickets the volunteer's sale must be accounted for as any other tickets are. The ticket sales from the gate/booths should be accounted for on the "Tally Sheet for Gate Box Form (See page 33). The school bookkeeper should prepare a box for each volunteer to sell from. The box should contain "starter cash" and the tickets to sale (reserved and general admission). When the bookkeeper has the box ready, he/she should record on the Tally Sheet for Gate Box Form the beginning ticket number for general admission tickets, the number of reserved tickets in the box, and the amount of "starter cash" in the box. The secretary should make a copy of the report for her records. The original form along with the box should be given to a school official (coach, principal, assistant principal, athletic director, etc) to take to the volunteer selling the tickets. When the school official gives the tickets and "starter cash" to the volunteer, the school official and the volunteer should verify the General admission beginning ticket number and the "starter cash". They should initial by the number indicating they are correct. When the volunteers are through selling tickets for the game the unsold tickets and money should be returned to the school official. The volunteer's sales should be accounted for at the game as the unsold tickets and money are returned to the school official. The Tally Sheet for Gate Box Form should be completed at the time the volunteer returns the unsold tickets and money to the school official. At this time, the ticket number of the first

unsold ticket on the ticket roll should be recorded on the form. The cash should be counted by the volunteer and the school official and recorded on the form. The volunteer and the school official should both sign the form indicating the data recorded on the form is correct. The money should be put in the school vault or in a night depositor. School officials should not take money home. The Tally Sheet for Gate Box Form and unsold tickets should be returned to the bookkeeper the next school to verify the information on the report is correct and to complete the form. The bookkeeper should compute the number of tickets sold. The total number of tickets sold must then be multiplied by the ticket price. The total amounts from each gate plus the amount sold for reserved seats, if any, should then be added together to obtain the total amount of the tickets sold. This is the amount to be transferred to the "Value of Tickets Sold" on the reconciliation report. The secretary should also record on the form the amount of games sales that were deposited in the bank. The bookkeeper should sign the form indicating that she has reviewed it.

Complimentary Tickets

On occasion it is permissible to provide complimentary tickets to individuals. However, this practice should not be abused. Complimentary tickets should be accounted for as any other tickets sold at the athletic event. When a complimentary ticket is issued to an individual the person should sign the Complimentary Ticket Form (See page 34), indicate their position, and the number of tickets they received. A complimentary ticket form should be completed for each athletic event complimentary tickets are issued. This form should be returned to the school bookkeeper the next school day following the athletic event.

Individual Game Sales Recap

Ticket sales should be accounted for each athletic event separately on the Recap of Ticket Sales Form (See page 30). This form accounts for all reserved and general admission tickets sold at the game. This report should be prepared by the school bookkeeper within 3 days after the athletic event. Within 3 days, all unsold tickets, gate receipts, and the Tally Sheet for Gate Box Form should have been returned to the bookkeeper and the bookkeeper should have deposited all game proceeds.

General Admission & Reserved Ticket Sales

OPPONENT: _____
DATE: _____

General Admission Ticket Sales

General admission ticket sales:

	A No. of 1st Ticket on the Roll	B No. of 1st Ticket on returned Roll	C No. of Tickets Sold *(Col. A minus Col. B)*	D Selling Price	E $ Amount of Tickets Sold *(Col. C times Col. D)*
1. Roll 1					
2. Roll 2					
3. Roll 3					
4. Roll 4					
5. Total $ amount of tickets sold ***(add line E1 thru E4)***					

Less:	F Number	G Selling Price	H $ Amount (Column F times Column G)
6. Complimentary tickets - See attached			
7			
8			
9			

10. Total deductions from ticket sales (add line H6 thru line H9) _____

11. Total value of General Admission tickets sales (line E5 minus line E10) _____

Reserved Ticket Sales

	I Number		J Selling Price		K $ Amount
***12. Number of reserve tickets available to sale					
13. Pregame reserve ticket sales		X		=	

14. Number of reserve tickets available to sale at game ***(line I12 minus line I13)*** _____

Less:

15. Complimentary tickets - See attached list _____
16 _____
17 _____

18. Number of unsold tickets _____

19. Total number of tickets sold ***(line 14 minus lines 15 thru 18)*** _____
20. Selling price _____

21. Total value of Reserved tickets sold at game ***(line 19 times line 20)*** _____

22. Total Reserved Tickets Sold ***(add line K13 and line K21)*** _____

23. GRAND TOTAL (add line 11 and line 22) _____

*Note - This number should be the same as the number of unsold reserve tickets on the "Season Ticket Sales Form (See page 31)

Recap of General Admission and Reserved Ticket Sales

DEPOSITS:

DATE	AMOUNT
24	
25	
26	
27	
28	

29. Total deposits _____

30. DIFFERENCE - OVER/SHORT ***(line 23 - line 29)*** _____

SEASON TICKET SALES

1. *Total number of season ticket packages available to sale _____

Less:
**2. Unsold season tickets packages _____

3. Number of season ticket packages sold (line 1 minus line 2) _____
4. Season ticket package selling price _____

5. Total Season Ticket Sales (line 3 times line 4) _____

Deposits from season ticket sales:

Date	Amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

6. Total deposits _____

Difference – Over/Short (line 5 minus line 6)

_____

*- Season ticket package – 1 package includes all regularly scheduled home games.
This number should be the total of reserved seat available to sell each home game.
**- The total number of unsold reserved tickets must be accounted for on the individual game recaps. The unsold number of tickets on this form should be the same as the available to sell on the individual game recap.

SEASON TICKET SALES

Name	# of Tickets	Seat Numbers	Cash	Check

TALLY SHEET FOR GATE BOX

Date: _____
Opponent: _____

General Admission:
**1. Number of *LAST* Ticket *ON ROLL* _____
* 2. Number of *FIRST* Ticket *SOLD* _____

3. Number of Tickets Sold ***(line 1 minus line 2)*** _____ x $ _____ = $ _____
No. Sold Price Per Ticket ***(A) Total Tickets Sales***

Reserved:
* 4. Number Issued _____
**5. Number Unsold at end of game _____

6. Number of Tickets Sold ***(line 4 minus line 5)*** _____ x $ _____ = $ _____
No. Sold Price Per Ticket ***(B) Total Tickets Sales***

7. TOTAL SALES ***(A plus B)*** $_____

**8. Total Cash in Box After Game + _____
* 9. Beginning Cash in Box - _____

10. DEPOSIT ***(line 8 minus line 9)*** $ _____

Difference – Over/Short (line 7 minus line 10) $_____

_____ _____
Signature of Gate Keeper Signature of Gate Keeper

_____ _____
Signature of School Official Signature of Bookkeeper

*To be filled out by the Bookkeeper
**To be filled out by the Gate Keeper

COMPLIMENTARY TICKETS

DATE: _____
OPPONENT: _____

RESERVED TICKETS:

SIGNATURE	POSITION	NO. OF TICKETS RECEIVED

GENERAL ADMISSION:

SIGNATURE	POSITION	NO. OF TICKETS RECEIVED

Summer School:

All schools will be notified by the Central Office as to the date, time and place for the OPSB Summer School Program. Elementary students wishing to enroll should go to the designated school to register. All Junior High and High School students will go to the designated school site and register with their counselors at that site. All monies for the Junior High and High School students will be receipted by the bookkeeper and logged into the computer system under the Summer School Activity account. One check will be issued to the OPSB by the designated summer school site and sent with the white copy of the Summer School Registration Form to the School Accounting office at the Central Office. The student should receive the pink copy.

Drivers Education:

Any student wishing to be enrolled in the OPSB Drivers Education Program must sign up in their school office. The Drivers Education Sign Up Sheet (see page 38) should be filled out for each student registering for Drivers Education. All monies will be receipted by the bookkeeper and logged into the computer system under the Drivers Education Activity account. When the Drivers Education Sign Up Sheet is filled entirely, the school will issue one check to the OPSB. A copy of the Drivers Education Sign Up Sheet ***with the Drivers Education check*** should be sent to the School Accounting office at the Central Office. The original Drivers Education Sign Up Sheet should be sent to the Transportation Department of the OPSB.

DRIVER EDUCATION SIGN-UP SHEET

_____

Date

SCHOOL:_____

	STUDENT NAME	DOB	PAYMENT CASH OR CK#	PARENT/GUARDIAN	PHONE	OTHER PHONE
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						

Booster Clubs

The guidelines for all booster clubs, parent organizations and parent/teacher clubs that choose to have a separate bank account from the school are required to do the following:

a. have a Federal Tax Identification Number
b. have a 501(c)3 non-profit status
c. sign a Cooperative Endeavor Agreement with the School Board
d. provide quarterly financial statements to the School Board

If the organization does not adhere to these guidelines they will be asked to deposit all funds in the school account. Any organization that does not want to have a separate account will deposit all funds in the school account and will receive monthly reports the same as the teachers/sponsors.

The Cooperative Endeavor Agreement form will be completed by the booster club and sent to the School Accounting office for the School Board attorney to sign and notarize. Copies of the Cooperative Agreement are available in the Accounting Department at the Central Office.

ADDITIONAL FORMS

OUACHITA PARISH SCHOOL BOARD

SCHOOL ACTIVITY FUND ACCOUNT
CONTRACTED SERVICE

SCHOOL: _____

NAME: _____

ADDRESS: _____

_____

TELEPHONE: _____

DATE OF SERVICE: _____

LOCATION OF SERVICE: _____

NATURE OF SERVICE: _____

RATE OF PAY: _____
(explain how calculated)

HOURLY SCHEDULE: _____
(hours actually worked)

_____ **_____**
CONTRACTOR **SPONSOR APPROVAL**

_____ **_____**
SOCIAL SECURITY # **PRINCIPAL'S SIGNATURE**

***If the contracted person is an employee of the OPSB, an explanation of why the contracted service is outside the regular working duties must be included. Use the back of this form.**

OUACHITA PARISH SCHOOL BOARD
REFEREE/UMPIRE RECEIPT

_____

SCHOOL

_____ _____

ATHLETIC EVENT **DATE**

The following referees/umpires have been paid for refereeing/umpiring at the above listed school and athletic event.

OFFICIAL'S NAME	ADDRESS	SOCIAL SECURITY #	AMOUNT PAID

_____

SCHOOL OFFICIAL

OUACHITA PARISH SCHOOL BOARD
VOUCHER/BILL

SCHOOL NAME:_____

NAME:_____DATE:_____

ADDRESS:_____

ACCOUNT TO BE CHARGED:_____

DETAILED EXPLANATION FOR PAYMENT	AMOUNT
TOTAL	

APPROVED:_____
PRINCIPAL

2012-2013
PAY REQUEST – EXTRA DUTY/OVER TIME

SCHOOL: _____

EMPLOYEE NAME (print): _____ SSN: _____

EMPLOYEE POSITION: _____

This employee is a (please indicate one of the following):

☐ **Certified Employee** ☐ **Support Employee** (Extra-Duty Time Sheet for a support employee is required to be attached with this pay request.)

The above employee performed the following services related to this pay request (A description of the work performed is required):

Additional pay is being requested for the following time worked outside of the employee's regular work schedule and this time does not overlap any other work for which the employee is already being paid:

Date	Time Period	Hours	Date	Time Period	Hours

Calculation of Employee Pay				**Total Hours Worked Above: (A)**	
(1)Extra Duty Hours Equals (A) minus (2) below		X Extra Duty at Regular Hourly Rate of Pay	$	= Reg Pay due Employee	$
(2)Overtime Hours* # Hours over 40 (exclude from hours in (1) above)		X Extra Duty at OT Rate of Pay*(1.5 x regular hourly rate of pay)	$	= OT Pay due Employee	$
TOTAL HOURS (1) + (2) = (A)		**TOTAL (GROSS) PAY DUE TO EMPLOYEE:**			**$**

*Overtime (OT) applies to calculation of Support Employee pay only. (Contact the Payroll Office for Support Employee pay rates.)

The signatures below certify the above is a true account of the extra hours actively worked by the employee during the time periods indicated. Penalties for false statements shall be as provided by law. Payment for these extra hours worked will be made from school funds.

Employee Signature Date

Principal/Supervisor Signature Date

School Payment Amount:		
GROSS Pay Due to Employee Above		$
Add: Employer Medicare	1.45%	$
Add the one the employee is a member of:		
☐ Teachers Retirement	24.5%	$
☐ Sch. Emp. Retirement	30.8%	$
☐ Deferred Comp (457)	0.0%	$
TOTAL PAYMENT TO OPSB		$

2012-2013

SUPPORT EMPLOYEE TIME SHEET

NAME: _____ WEEK OF: _____

EMPLOYEE SS#_____

DATE WORKED	HOURS WORKED		DESCRIPTION	# OF HOURS
	REGULAR JOB	EXTRA JOB		
EXAMPLE:				
MONDAY				
10/5/2011	*8:00AM-4:00PM*	*5:30PM-7:30PM*	*GATE WORKER FOR BASKETBALL GAME*	*2*
SUNDAY				
MONDAY				
TUESDAY				
WEDNESDAY				
THURSDAY				
FRIDAY				
SATURDAY				

REGULAR HOURS (40 AND UNDER)_____
OVERTIME HOURS (OVER 40) _____
TOTAL HOURS WORKED _____

Time sheet must show Regular Hours and Extra Job Hours for each job performed.
Overtime begins after 40 hours have been worked.

_____ _____
Employee Signature Principal Signature

_____ _____
Date Date

Ouachita Parish School Board

Daily Time Sheet for Salaried Non-Exempt Employees

Name: _____ Month: _____

My normal working hours are from _____ to _____ By initialing the daily timesheet below indicates I worked my normal hours that day. If I did not work my normal hours during the day, I received prior approval from my immediate supervisor and completed the ***Overtime Request Form***, authorizing me to work hours other than my normal hours or to work overtime. If I did not work my normal hours or I worked overtime, I placed the letter "O" in the daily block and attached the ***Overtime Request Form*** to the daily timesheet.

1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31									

Note – Employees are entitled to 11/2 hours of compensatory time for each hour worked over 40 hours per week.

_____ _____

Employee Date

_____ _____

Supervisor Date