SCHOOL ACTIVITY FUNDS PRINCIPLES AND PROCEDURES MANUAL

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CALCASIEU PARISH SCHOOL BOARD

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SECTION I

SCHOOL ACTIVITY FUNDS

RESPONSIBILITY, AUTHORITY AND USES

A. DEFINITION AND SOURCES OF SCHOOL ACTIVITY FUNDS

1. Definition - School Activity Funds were created by R.S. 17:414.3, which requires every public-school principal to maintain a school fund for the management of any money which accrues to benefit the school.

2. Sources - (2) [i] Separate records or ledgers shall be maintained by the principal, or his designee from among the school staff, for each of the following sources of deposits into the school fund account:
   (a) Each club, organization, association, class, athletic team, or other organizational unit within the school, the existence of which complies with school and school board policy; the membership of which is either students, faculty, or employees of the school; and which generates money by collecting dues, conducting fundraisers, charging admission, or some other money generating activity for a purpose which the entity intends to control.
   (b) Each donation made to the school by an entity outside the school, whether it be a parents' club, community, business, or civic organization, or other donor, when such donation is made for a specific or restricted use or purpose.
   (c) All donations made by any entity referred to in Subparagraphs (a) and (b) of this Paragraph as well as all monies raised by the school population generally which are unrestricted and which are intended for discretionary use to benefit the school, its students, faculty, employees, programs, or facilities.
   (d) All monies raised in a school-wide effort for a specific use or purpose.
   (e) Any other money source, temporary or permanent, which is identifiable, approved by the principal, and has a need to maintain a record or ledger.

3. All fundraisers, clubs, and activities must have a school board employee assigned to be responsible for all funds and expenses associated with the activity.

B. RESPONSIBILITY FOR SCHOOL ACTIVITY FUNDS

1. School principals, when they accept their appointment as the school administrator, assume administrative control and ultimate responsibility for all activity accounts in their school. The Board holds the school principal fully accountable and personally liable for any variances, deficits, or mismanagement of any funds.

2. 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 Board's policies, principles and procedures. The principal shall provide documentation to the Internal Audit Department stating the date/dates that in-services were provided to the school staff, instructing them on the Board's policy, principles and procedures.

3. All principals and bookkeepers/secretaries will be required to sign a letter at the beginning of each school year, to attest to their acknowledgement and understanding of the policies, principles and procedures adopted by the Calcasieu Parish School Board. The signed attestation letter will also serve as an agreement to adhere to the aforementioned policies. The noted letter will be maintained by the Internal Auditing Department.

C. INTERNAL AUDIT OF SCHOOL ACTIVITY FUNDS

1. In order to assist newly assigned principals or principals who experienced a recent turnover in the bookkeeper position, a follow-up review of the most recent Internal Audit with a limited scope will be performed and a meeting will be held with the newly assigned principal and/or bookkeeper in a reasonable timeframe, to discuss the findings and to ensure deficiencies from the prior audit had been addressed. The Internal Auditing Department will provide assistance in training new bookkeepers to foster an understanding of the policies, principles and procedures. [ii]The school board may require and provide for an audit of the school fund of any school within its jurisdiction at any time.
2. The Internal Auditing Department's audits of the schools are to provide relative assurance to management and the Board of the school's compliance with Board policy and the reliability of the school's financial information. Even though part of the Internal Audit function is to provide training and support to school personnel, it is ultimately the responsibility of the principals and bookkeepers to adhere to the policies and to take corrective actions to mitigate future occurrences of noncompliance.

D. ACTIVITY FUND USE AUTHORITY

1. 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, as set forth in the "School Activity Funds - Sources and Uses form". The "School Activity Funds - Sources and Uses" of each account **must conform to Calcasieu Parish School Board policy and to the policies and guidelines presented in this manual**.
2. Class account funds derived from student fees and teacher allocations are considered for a particular grade/class; therefore, unspent funds should be kept in the grade/class account where it was originally deposited, and the funds shall not move with the teacher when they change grade/class.
3. All expenditures made from school activity account 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 purchase order or check written, he or she must fill in and sign either the purchase order or the check request.
4. Once the check request or purchase order 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 Board policy.
5. **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 on a "Request for Activity Account Transfer", except for those of defunct clubs and organizations which require only the principal's signature.
6. School activity funds expended for Arbiter balance transfers require written approval of both the sponsor/coach and the principal. Authorization must be documented on the "Arbiter Authorization/JA Approval" form.

E. PROHIBITED USES OF SCHOOL ACTIVITY FUNDS

1. The following are **prohibited** uses of school activity funds:
   a. Lending money to faculty members, school employees or students for any reason or purpose.
   b. Faculty luncheons and banquets, daily coffee use, corsages, flowers, etc., and gifts for administrators, faculty and other school employees.
   c. Payment of personal professional dues (institution dues in organizations that benefit the faculty, staff and students are not considered personal).
   d. Cashing personal or school checks (all checks).
   e. Cash gifts to students or employees of the Calcasieu Parish School System (cash is allowed for contest prizes and incentive awards - see "Gifts and Awards").
   f. The purchase of alcoholic beverages.
   g. All medications. (District Policy JGCD-AP)

[iii]"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 Supreme Court has interpreted Article VII, Section 14 to be violated "when public funds or property are gratuitously alienated."

F. 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.

G. ACTIVITY FUND INDEBTEDNESS

1. No debt can be incurred which cannot be liquidated within one year unless prior permission is obtained **in writing** from the respective office of the Administrative Director of schools.
2. 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.

H. AUDIT REPORTS - VIOLATIONS AND DISPOSITIONS THEREOF

1. All school audit reports with any resulting findings/violations will be reported by the Internal Auditing Department to the Superintendent, Chief Academic Officer, Chief Financial Officer, Chief Operating Officer and the three administrative directors of schools.
2. Each audit will be assigned a numeric grade based on the likelihood controls and school policies were in place to prevent fines, penalties, loss of funds and/or exposure of school assets. The index to the audit areas is as follows:

   5 No exceptions were noted.
   4 No significant exceptions were noted. School management is taking the appropriate action at this time.
   3 Minimal exceptions were noted. Increased school management involvement is recommended.
   2 Significant exceptions were noted. Immediate school management attention is recommended.
   1 Significant exceptions were noted. Immediate school management attention is necessary.

3. Each individual audit finding will receive a color grade. The index to the individual finding rating is as follows:

GREEN	Without exception
LIGHT GREEN	Not a significant finding
YELLOW	Not a significant finding
ORANGE	Significant finding which could result in loss of funds and/or exposure to school assets
RED	Significant finding which would likely result in loss of funds and/or exposure to school assets

4. Each audit finding, depending on the color grade and the discretion of the Internal Auditor, will require a school response stating a plan of action.
5. A follow-up audit will be performed in a timely fashion to ensure the school's plan of action has been implemented and adequate measures had been taken to remedy the deficiency.
6. The following violations occurring for the first time will be handled administratively by the respective administrative directors.
   a. Failure to conform to established policy.
   b. Poor accounting procedures.
   c. Unauthorized indebtedness.
   d. Failure to write receipts covering all amounts received.
   e. Failure to enter all amounts received.
   f. Failure to deposit funds promptly.
   g. Unauthorized purchases.
   h. Bookkeeping errors when there is no evidence of falsification.
   i. Unauthorized disbursements for gifts or meals.

   Repeat occurrences of the violations noted in 6. a.-i. shall be reported by the Director of Internal Audit to the Board.
7. The following violations shall be reported immediately to the Superintendent, Chief Academic Officer, Chief Financial Officer and the Chief Operating Officer.
   a. Shortage of funds due to embezzlement.
   b. Disbursements for loans to individuals.
   c. An apparent shortage of funds due to a lack of skills.
   d. Unnecessary indebtedness of the school.
   e. Bookkeeping errors when there is evidence of falsification.

   The violations will then be reported by the Director of Internal Audit to the Board for disciplinary action, which may include probation, suspension, and/or termination.

   The Director of Internal Audit maintains unfettered access to the Board, to allow for adequate communication of issues deemed significant to warrant the Board's attention.

I. COMPUTERIZED BOOKKEEPING

All Calcasieu Parish schools maintain their school financial records in the EPES Platinum accounting software program and the OSP-Online School Payments program. Throughout this manual, reference is made to the EPES Platinum program. Also, middle and high schools maintain payments to officials and security guards through the Arbiter program.

J. ESTABLISHMENT OF ACCOUNT NUMBERS AND TITLES

1. 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.
2. **All accounts are subject to the restrictions, regulations, and guidelines included in the CPSB policy manual and the School Activity Funds Principles and Procedures Manual.**

Illustration 1

CPSB
SCHOOL CHART OF ACCOUNTS

CATEGORY	ACCOUNT NUMBER	PURPOSE AND DESCRIPTION
	GENERAL LEDGER ACCOUNTS	
900 Assets	990 Petty Cash 991 Cash on Hand 992 Checking Account 993 Saving Account 994-Investment Account	General ledger accounts 990 – 994 are assigned by the software and are not to be changed.
	ACTIVITY ACCOUNTS	
1000 Administrative Accounts	1001 Administrative 1002 Due from CPSB 1003 Due from EDP 1201-1999 Other Administrative Accounts 1901- Act 311 Allocation Registration Fees ID Fees Device Fees	The Administrative account is a restricted fund which is considered the general operating account of the school. It shall be used for the promotion of the general welfare of the students and for providing extra-curricular activities for students as an aid to a well-rounded program. **These funds shall not be used for faculty meals, gifts or parties.** Any subsidiary accounts established under the 1000 series are also restricted and must be expended in accordance with the regulations set forth in this manual for the Administrative account.
2000 Instructional	2001-2199 Teacher Accounts Examples: Andrews Class Booths Class	Funds restricted for Educational Uses The Teacher accounts are used to maintain separate records of each teacher's classroom receipts and expenditures.
2000 Instructional (continued)	2201-2299 Class Accounts Examples: P.E. Chorus Band Library	Class accounts are used to record all receipts and expenditures for the various class accounts

CATEGORY	ACCOUNT NUMBER	PURPOSE AND DESCRIPTION
2000 Instructional (continued)	2801-2899 Other Educational Services 2801 Summer School 2811 Quiz Bowl	Receipts and Expenditures for Other Educational Services
3000 Athletics	3101-3199 Boys/Co-ed Athletics 3111 Baseball 3112 Basketball 3121 Football 3131 Golf 3151 Soccer 3153 Swimming 3161 Tennis 3162 Track 3171 Wrestling	Boys/Co-ed Athletics use the 3100 series of Account Numbers. If you have a sport (example – Tennis) that has girls' and boys' teams, but you do not account for them separately use the 3100 series of numbers.
3200 Girls Athletics	3212 Basketball 3231 Golf 3251 Soccer 3252 Softball 3253 Swimming 3261 Tennis 3262 Track 3281 Volleyball	Girls Athletics use the 3200 series of Account Numbers.
4000 Fund Raisers	4001-4099 General School Fundraisers for the benefit of the entire school. Spirit Shirts Playground Equipment 4101-4199 Class Fundraisers: Band Barbecue Chorus Candy Sale 4201-4299 Athletic Fundraisers Football Barbecue Volleyball Car Wash 4401-4499 Other Fundraisers	Fundraiser accounts are used to record all the monetary activities related to fund raisers. This includes paying expenses as a result of the fund raiser. Each fundraiser should be maintained in a separate account. The profit earned from a fund raiser should be transferred to the appropriate fund.
4500 Concession Accounts	4501 Lunch Concessions 4502 Athletic Concessions	Concession accounts are used to record all the monetary activities from concession sales during school and at school-related events. This includes concession supplies and start up change.

CATEGORY	ACCOUNT NUMBER	PURPOSE AND DESCRIPTION
5000 Boosters	5001-5099 Athletic Boosters 5200-5299 Other Boosters Examples: Band Partners In Ed. FFA PTA	Booster Accounts are used to record all donations designated for the purpose of supporting the school's extra-curricular activities and all expenditures related to them as designated by the parent/community support groups.
6000 School Activities and Clubs	6101-6299 Field Trips 6301-6399 School Activities Student Activity Fund PBIS Field Day	The School Activities/Field Trip Accounts are used to record all receipts and expenditures for approved field trips and activities.
	6401-6599 Clubs Key Club 4-H French Club Library Club	Club accounts are used to record all receipts and expenditures for the various school clubs
7000 Grants	7001 – 7299 Grants Examples: Drew Grant Learn and Serve	Grant accounts are used to record all funds received and expended from grants awarded.
8000 Other	8101 – 8199 Faculty Accounts	The Faculty and Vending Accounts are used to record all receipts from contributions given, money received from the vending machines and allowable expenditures.
	8201-8299 Contributions Children's Miracle Network St. Jude's	The Charitable Contributions account is used to record the collections for and distributions to established and approved charitable organizations.
	8301-8399 Vending Faculty Vending	Faculty Vending Pencil Vending Athletic Vending
9000 Investments	9111-9199 Investments Examples: 9111 Administrative 9129 Athletics	The Investment account is set up to record the original investment and the related increases and decreases in that account

K. SCHOOL ACTIVITY FUNDS - SOURCES AND USES

1. Each school is required to have on file, in the Internal Auditing Department, a current list of all school activity fund accounts. A form entitled "School Activity Funds - Sources and Uses" must be completed by listing the account numbers, titles, sponsors, sources and uses. The forms will be provided by the Internal Auditing Department.
2. Once the completed, approved form is on file with the Internal Auditing Department, the school must update the form as needed by submitting requests for additions or changes to the appropriate administrative director of schools each time a change in an account occurs. If the school adds an account or changes sponsors, the "Additions/Changes to School Activity Funds Sources and Uses" form must be submitted for approval. After approving the changes, the administrative director sends the approved request to the Internal Auditing Department where they are placed in the school's permanent file. An updated list of school activity fund accounts must be provided to the Internal Auditing Department at the beginning of each school year to ensure that the documentation related to the additions/changes to the School Activity Funds throughout the prior year are consistent with the documentation on file with the Internal Auditing Department.
3. The intended uses and actual expenditures of each account must conform to Calcasieu Parish School Board policy and to the policies and guidelines presented in this manual. Expenditures from all funds should be reasonable, necessary and in accordance with the purpose of the fund.
4. All expenditures are subject to the restrictions, limitations and guidelines established by CPSB policy.

Illustration 2				
ADDITIONS/CHANGES TO SCHOOL ACTIVITY FUNDS SOURCES AND USES				
Use this form to make additions and changes to your School Activity Funds Sources and Uses which is on file with the Internal Auditing Department. Uses of school activity funds must comply with all established policies. List the names of all sponsors authorized to request expenses to be paid out of this fund. The principal must sign this form, then forward it to the respective administrative director of schools for approval.				
ACCT #	***ACCOUNT TITLE***	***SPONSORS***	***FUNDING SOURCES***	***USES***

SCHOOL: ______________________ **DATE OF CHANGE:** ______________________

______________________ ______________________

PRINCIPAL **ADMINISTRATIVE DIRECTOR OF SCHOOLS**

SECTION II

SCHOOL ACTIVITY FUNDS

BANKING, RECEIPTS AND EXPENDITURES

A. CHECKING ACCOUNT

1. [iv]The monies in the school fund shall be deposited in a single bank account, preferably interest-bearing, on which checks may be drawn.
2. Interest income earned on a checking account shall be recorded in the Administrative account. Any service charge fees will also be recorded in the Administrative Account.
3. In the event your school chooses to switch banks, you must reach out to the Internal Auditor. It is recommended to change banks in the summer months.

B. INVESTMENTS

1. 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 may invest these funds. Types of investments are limited to certificates of deposit (CD) and other time deposits, savings accounts, or treasury bills.
2. Interest income earned and received from these investments must be deposited into the account to which the investment belongs. Interest income must be expended in accordance with the purpose of the fund into which it is deposited.
3. 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.

C. FUND COLLECTIONS, RECEIPTS AND DEPOSITS

1. All funds collected, from all sources, must be turned into the school office daily and must be recorded in the EPES Platinum Program. When applicable, the collection of funds shall be further substantiated by class receipt records and other auditable records. Receipts must be 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.

   Schools using Receipt Books

   a. The Receipt books assigned to the school will be maintained on the Receipt Books Issued form, which will document who received the book and the date the book was turned into the office.
   b. CPSB will provide every teacher with numbered receipt books for schools. These receipt books will be signed out from the school office and the receipt numbers recorded. No other types of receipt books will be allowed.
   c. Teachers are to issue a receipt to all individuals for cash and checks when funds are collected. At the end of the day, the numbered receipts should be reconciled with the funds and entered on a Daily Cash Receipt Record form before forwarding it to the bookkeeper for deposit.
   d. When the receipt book is completed, the book is to be turned into the office, and a new book will be issued.
   e. In the event of a voided receipt, one copy of the void must be retained in the receipt book.
   f. Checks received in the mail must be documented on the Checks Received via Mail Report.

   Schools using Online Teacher Receipting

   a. An entry must be recorded in the OTR – Receipt Entry Screen for all individuals whenever cash and checks payments are collected.
   b. Each entry shall include what is being purchased in the NOTES file.

c. The "Purchase Notes" field in the payment box must be completed with sufficient detail to clearly identify the purpose of the purchase.
d. After the receipt information is entered, a receipt must be printed and provided to the purchaser (student).
e. At the end of the day, after funds are reconciled and amounts are input in the screen for the deposit, the Print Deposit button shall be selected to print the deposit slip. Once printed, it will be signed and dated.
f. The funds and the OTR deposit slip will be forwarded to the bookkeeper for deposit.
g. Checks received in the mail must not be put into Online Teacher Receipting.

2. All collections must be deposited intact daily. Money must never be left in the school overnight, over weekends, or over holidays. It should be noted that the person making the deposit is responsible for the security of the funds from the point of collection to deposit.
3. 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). All checks must be listed in an itemized fashion to serve as support for the deposit total.
4. Checks may not be cashed from school funds. This prohibition includes, but is not limited to, personal and school checks.
5. The CPSB Extended Day profit distribution checks (received twice per year) shall be receipted to the Administrative Account.
6. All funds raised at school-sponsored events must be deposited in total in a school activity account. This includes all funds collected for entrance fees (sporting events, band concerts, dances, etc.) or concessions. ***Note:*** Off campus booster clubs or any other off campus organizations are not allowed to run concessions or conduct any fundraiser at a school event.
7. All club/classes that charge a fee will provide the school office with a list of members and the fees to be charged that year. The office will maintain a file with the noted financial information.
8. School bookkeepers should never be allowed to work at a gate or concessions at an event, as well as collect money at the school (fundraisers, fees) to ensure duties are adequately separated.

STUDENT FEES (File JS)

1. CPSB schools may impose certain fees or charges to help offset costs incurred in the operation of specific classrooms or subjects.
2. Please refer to the **CPSB Policy Manual, File JA – Student Fees, Fines and Charges** for the fee schedule.
3. In the event the fee cannot be paid by a certain date, the school shall send a Registration Hardship Waiver Request form to every parent who has not paid the fee.
4. The school shall maintain a Hardship Waiver Log showing who paid the registration fee, who received a Hardship Waiver (Registration Hardship Waiver Request form), the date the forms were sent home with the student and the date returned.
5. Once the form is returned, the principal will review and sign the form for approval. The completed forms will be maintained by the school for audit purposes.

D. FUND EXPENDITURES

1. Expenditures must be substantiated by the following:
    a. Entry in the EPES Platinum Program.
    b. Invoices or receiving reports signed, indicating receipt of goods or services.
    c. Duplicate (yellow) copy of purchase order(s), if applicable.
    d. Any other auditable records.
    e. Written approval of the person authorized to request expenditures from that account and written approval of the principal (Check Request).
2. Checks shall be written for all expenditures made from school activity funds (except in the case of disbursements from the petty cash fund, if used). The following guidelines apply to the issuance of checks:
    a. All expenditures checks must have two authorized signatures, one of which must be that of the principal.
    b. All expenditures must include the proper GASB code, as outlined in the EPES Platinum Program.
    c. Signature stamps are not acceptable as a means of signing checks. Also, signature stamps are not acceptable on any school activity funds forms or reports.
    d. The use of blank checks is strictly prohibited. All checks must be fully completed prior to issuance.
    e. Checks must not be made out to "Cash." If a check is required to be written for cash (petty cash fund reimbursement or for startup change), the check must be written to the principal or his designee, who serves as check custodian. That individual will then cash the check (<u>not from school funds</u>) 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. **CHANGE CHECKS CANNOT BE ISSUED TO THE BOOKKEEPER.**
    f. No payment should be made until the signature of the person receiving the item(s) is noted on the invoice, packing slip or other document to evidence the receipt of the item(s) 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.
    g. Funds received from charitable gaming organizations must be expended for educational purposes to allow the students to derive the maximum educational gain. No monies from these sources are to be spent on teachers' luncheons, administrative travel or other uses that personally benefit an individual or group of individuals.
    h. **DO NOT SPEND MONEY THAT YOU DON'T HAVE**. Do not overdraw individual accounts without the written permission from an administrative director of schools. An exception may be permitted for the initiation of fundraisers when startup change, or inventory must be purchased prior to the commencement of sales.
    i. Voided checks must be defaced and maintained on file. The signature section of the check must be removed and discarded, and the word **"VOID"** must be written across the face of the check. All void checks must be accounted for in the EPES Platinum program.

j. Any reimbursement check made payable to CPSB for payment of an item ordered by the School Board on behalf of the school must include the following supporting documentation attached to the school check:

  i. A copy of the CPSB purchase order.
  ii. A copy of the CPSB Accounts Payable check
  iii. A copy of the vendor's invoice

k. Electronic bill payments (ACH) are not permissible.

3. Any school that has an Extended Day Program must have a 'Due From EDP' account set up in EPES Platinum Program in accordance with the School Chart of Accounts. This account shall be used for all EDP purchases.

  a. The 'Due from EDP' account balance must be addressed and cleared by the end of the school year.

  b. The school shall seek reimbursement monthly for expenses incurred for the EDP program.

  c. The following documentation is required for the school to receive reimbursement:

    i. Billhead payable to the school and approved by the principal.
    ii. Copy of canceled check(s) from the bank statement.
    iii. Copy of the check stub identifying the activity account charged.
    iv. All related invoices.
    v. Signed invoice or packing slip to indicate the items were received.

4. Any school that has Summer School shall submit all funds collected for this purpose to the CPSB Accounting Department at the completion of summer school.

5. Purchases made via the internet must be supported with verification of payment (bank statement or credit card statement), a signature of receipt to verify the items were received by the individual, and documentation to support that the item was received by the school.

6. When seeking reimbursement, personal purchases must not be combined with school-related purchases on the same invoice.

E. PETTY CASH FUND

1. A petty 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 petty cash fund must be made from the administrative account by check. The check shall not be made out to "Cash", but instead to the principal or the administrator, who serve as the check custodians. That individual will then cash the check (not from school funds) and deposit the cash in the petty cash box.

2. The petty cash fund shall be spent in accordance with the restrictions and guidelines of the administrative account description. If petty cash funds are disbursed for other accounts (i.e. Athletics), then that account shall reimburse the administrative account by use of the activity account transfer form and by making an entry in the Activity Account Transfer file of the EPES Platinum Program.

3. Every expenditure must be supported by a signed receipt, invoice or voucher. The Petty Cash Fund must always be in balance. The total of petty cash on hand plus the total of signed receipts, invoices or vouchers must equal the total amount of the petty cash authorized.

4. To replenish the petty cash fund, issue 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 documents (receipts, invoices or vouchers). These receipts, invoices or vouchers should be attached to the check request and the check stub and filed in check number sequence.
5. Any money remaining in the petty cash fund on the last day of school shall be deposited into the school's checking account in the administrative fund. The petty cash fund may be reestablished at the beginning of each school year.

F. BUS CHARTERS

1. If a school charters any buses, the company must be certified for either interstate or intrastate services through the Louisiana Public Service Commission (lpsc.louisiana.gov/Carrier ActivieRI). A link to the Charter Bus List can be found on the Internal Auditing website.
2. Once the charter bus carrier is located on the list, the report must be printed to attest to the company's certification and attached to the check as documentation.
3. In the event the charter company is an LLC (classified as an Individual, Sole Proprietor or Partnership) the payment must be routed through the Accounts Payable department.

G. SCHOOL CREDIT CARDS

1. The designated agency head will be responsible for the security and storage of the cards.
2. The agency head will be responsible for all purchases utilized by the card. Card usage will be limited to the agency head or designee.
3. A review of the monthly statement and supporting documentation will be performed and approved by someone other than the authorized card holder.
4. The review will ensure that the transaction was:
   a. Supported by an original itemized receipt that identifies precisely what was purchased.
   b. Supported by written documentation of the business/public purpose, and documentation of the individuals participating in meals (for meal charges only).
   c. All purchases using general operating funds must be in accordance with school board policies.
5. All missing receipts must include an equally auditable record, such as documentation to support the transaction cleared the employee's bank account.

H. CONTRACTING

<u>Terms and conditions for vendor contracts:</u>

1. Must adhere to all federal, state, and local laws but not limited to those of the Louisiana Department of Education, the Louisiana Public Bid Law, and the Louisiana Code of Governmental Ethics.
2. Vendor is an independent contractor and not an employee, agent, or representative of the CPSB.
3. Payments shall be made only after satisfactory delivery of goods or performance of services and receipt of a properly executed invoice. Payment is typically due within 30 days of receipt of invoice, unless otherwise agreed upon in writing.
4. Vendors should not include state and local taxes on any invoice.
5. Vendor may not assign, transfer, or subcontract agreement or any rights or obligations without prior

written consent of the CPSB.

6. CPSB reserves right to terminate contract for cause or convenience.
7. Vendors shall indemnify, defend, and hold harmless CPSB.
8. Vendor shall maintain the required minimum insurance coverage for General Liability and workers' compensation.
9. Vendors must comply with all applicable federal and state equal employment opportunity laws.
10. Vendors shall maintain compliance with FERPA, and any other privacy laws regarding student and employee information,
11. Vendors should retain all records pertaining to contracts for at least (5) years and make them available for audit or inspection by CPSB or other authorized agencies.
12. A legal review will be required for those that fall outside CPSB standard procedures and any public works, purchases or services exceeding state-mandated spending thresholds outlined in bid policy.

SECTION III

SCHOOL ACTIVITY FUNDS

GENERAL POLICIES, PRINCIPLES AND PROCEDURES

A. AGENTS, SOLICITORS, COLLECTORS AND PROMOTERS

1. No agents, solicitors, collectors, promoters or other persons of like employment are allowed to visit the school without the specific approval of the Chief Academic Officer (or higher), who authorizes permission each school year and notifies the schools of granted authorizations. 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 whether to participate in any activity, service or offering is left to the discretion of the principal.
2. Sales representatives may not visit schools and confer with teachers unless authorized by action of the Calcasieu Parish School Board. Promoters are prohibited from distributing any type of literature containing solicitation for a private or commercial enterprise.
3. Purchases from vendors by faculty and staff members and the collecting, receipting and disbursing of funds by staff members during the course of the working day is prohibited.
4. Under no circumstances can personal transactions be placed in school accounts.

B. EMPLOYING PERSONNEL AND PAYING OF SUPPLEMENTS

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

<u>Supplemental Payments to CPSB Employees</u>

1. If the service provider is an employee, you must submit that payment through the CPSB payroll Department. 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 calendar year.
   a. New employees must report to the Personnel Department to complete the necessary paperwork in order that they may be entered into the CPSB personnel database. Requests for supplemental pay for individuals not listed in the personnel database will be denied until they have reported to the personnel Department and completed the necessary paperwork.
   b. New CECP coaches must report to the Personnel Department to complete the necessary paperwork to be entered into the CPSB Personnel database. Additionally, the CECP coaches must complete the CECP certification through the LHSAA. Once completed, the certificate must be brought to the school where they are coaching. Also, this information must be reported to the Risk Management Department.
   c. For the school to pay employees supplemental pay, the “Supplemental Pay Form” must be filled out completely, signed by the principal, and sent to the respective administrative director of schools. The Principal must ensure that the pay has been adequately justified on the form. The school must also send a school check for the total amount to be paid. The supplemental payment will be included with the regularly scheduled payroll check.
   d. The “Supplemental Pay Form” must be in the respective administrative director of school's office no later than the 5th day of the month in which the payment is to be made.
   e. The “Supplemental Pay Form” shall be used to pay all school board employees' supplemental pay with no exceptions. This includes, but is not limited to, janitors, cafeteria workers, teachers, bus drivers, secretaries, gate workers, students for work performed at the school or at school-sponsored functions, including athletic events, extracurricular activities and related events, as well as transportation to and from such events. All overtime must be properly documented on the Overtime Log. Supplemental pay for bus drivers for

extracurricular school trips must be documented on the Bus Driver Log.

f. In accordance with Act 311, for club sponsors receiving a lump sum supplement for duties outside of their regular position, a contract outlining their duties shall be submitted to the principal for approval.

g. In accordance with Act 311, certified employees can be paid an hourly rate of $35 for work done outside of school hours and their job description.

   i. Certified employees must obtain written approval from their immediate supervisor before performing any work to be compensated at an hourly rate. The approval must include a description of the work to be performed, and an estimate of the time required.

   ii. Upon completion of the work, employees must submit a timesheet detailing the work performed, the date(s) the work was completed and the total hours worked.

2. In accordance with IRS regulations, student workers at the school must be paid through the Payroll Department. When a student or anyone else is employed by the school, they must go to the Personnel Department of the CPSB and complete the proper application forms. Also, as stated in LA R.S. Title 23, Ch 3 Employment of Minors:

   a. Minors under 16: Cannot work during school hours, for more than 3 hours on a school day, or more than 18 hours in a school week.

   b. Minors aged 16 and 17 who have not graduated: While they have fewer hour restrictions than younger minors, employers cannot require them to work when they are supposed to be in school. They also face time-of-day restrictions on school nights (e.g., a 16-year-old cannot work between 11:00 p.m. and 5:00 a.m. prior to a school day).

Payments to Non-Employees (Independent Contractors)

1. If the service provider is not an employee (hereafter referred to as an independent contractor), you must submit that payment to the CPSB Accounts Payable Department. The Accounts Payable Department will issue the check to the independent contractor and will report that income to the independent contractor on a 1099-MISC income form at the end of the calendar year if the independent contractor received at least $2,000 during the calendar year.

   It does not matter if the payments were from one school or a combination of schools. Since schools use the CPSB tax identification number, the IRS considers the schools to be part of the CPSB system and, therefore, the school board and the schools are considered to be one entity for reporting purposes.

   a. An independent contractor is a person who is not an employee of the CPSB but who is employed by the school to perform a service for which he will be paid with school funds. Independent contractors include, but are not limited to self-employed persons, consultants, contract laborers, LLCs, sole proprietors, partnerships and non-incorporated businesses.

   b. If possible, before an independent contractor begins work for the school, the independent contractor should complete a W-9 form which provides pertinent information to the Accounts Payable Department.

   c. For an independent contractor to be paid, the school must submit the following to the Administrative Director of schools:

      i. The completed form "Report of Non-Employee Contract Services Rendered".

      ii. A school check made payable to the CPSB in the amount of the payment due to the independent contractor.

iii. All payments of individual contractors must attach the Individuals as Consultants memo with the questions completed and signed by the contractor.

iv. A completed W-9 form (If the W-9 form has not been completed by the independent contractor, the school must ensure that all the information on the form "Report of Non-Employee Contract Services Rendered" has been completed).

v. An invoice from the company.

d. The independent contractor will be issued a check by the Accounts Payable Department. The independent contractor will receive a 1099-MISC income form for the calendar year if the total of all payments made to the independent contractor during the calendar year is $2,000 or more. It is not the individual payments made by a school that is used to determine whether the contractor receives a 1099 form, but the total amount the independent contractor receives from the CPSB system.

e. All LLC businesses classified as Individual, Sole Proprietor or a Partnership that perform services/labor should be routed through the Accounts Payable Department. This includes, but is not limited to catering, landscaping, DJs, band, cheerleader, or dance instructors, custom orders.

This DOES NOT INCLUDE those LLC businesses classified as Individual, Sole Proprietor or a Partnership that produce goods (which include the purchase of T-shirts with a nominal screen print fee), which are **not** routed through the Accounts Payable Department.

2. Payments to Officials and Security Guards

a. All payments to officials and security guards must be made through the Arbiter system. Related 1099 forms will be distributed to the related officials and security guards by Arbiter and not CPSB.

b. At the end of the respective sports season, the balance should not exceed $500 in the Arbiter account. All excessive balances for that sport shall be transferred back to the school's checking account.

c. In rare events an official or security guard cannot utilize the Arbiter system, the payment for the official/security guard must be routed through the Accounts Payable Department.

d. The Accounts Payable Department will issue a "1099 Miscellaneous Income" form to the individuals who were not paid through Arbiter and received total payments equal to or greater than $2,000 during the year. This income will be reported to the IRS.

C. FIXED ASSETS

1. All assets, as defined in the Fixed Assets Procedures Manual, purchased by the school or school board and all assets donated to the school are considered property of the Calcasieu Parish School Board. A school does not have the authority to sell or dispose of any assets belonging to the Calcasieu Parish School Board.
2. All school purchases for technology related items shall be reported to the Technology Department to be entered into the Incident IQ program for tracking purposes.
3. All school purchases, which exceed $10,000 in value, shall be reported to the Fixed Assets Department to receive a CPSB tag. This includes vehicles or trailers that require registration

through the Louisiana Office of Motor Vehicles. Competitive quotes must be obtained for individual items over $5,000.

4. As stated in the Fixed Assets Procedures Manual, fixed assets determined to be obsolete, unnecessary or broken should be listed on the appropriate form and the form should be sent to the Fixed Assets Department. The Fixed Assets Department has the authority to determine whether the assets should be disposed of, retained for repair, or sold as surplus assets.
5. The school must complete the required fixed asset forms and refer to the Fixed Assets Procedures Manual for additional policies and procedures required by the Board.

D. FUND-RAISING ACTIVITIES

1. 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 deriving 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.
2. Permission for each fund raiser must be obtained from the principal prior to the event, using "Request Form for Fund-Raising." These forms need to be kept on file at the school and will be submitted with the other records when the school is audited. For those schools whose fundraiser requests are completed on-line, the approved request shall be printed out and kept on file at the school to be submitted with the other records when the school is audited.
3. The school principal is directly responsible for all types of pay entertainment or 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.
4. The approval of the respective Administrative Director must be obtained for any fund-raising activities which occur during instructional school hours.
5. Notification of approval for school participation in fund-raising projects for civic, cultural, charitable and other nonprofit organizations shall be made by the Office of the Chief Academic Officer (or higher). School participation in approved projects remains the option of the principal and in no way does system approval denote mandatory participation.
6. A separate account must be established for each fundraising activity. Only revenues directly generated from the specific fundraiser shall be deposited into that account, and only expenses directly associated with the fundraiser may be paid from it. Upon completion of the fundraising activity and settlement of all related expenses, any remaining net proceeds must be transferred to the appropriate designated account.
7. Fundraising order forms—including, but not limited to, Coca-Cola fundraisers, gourmet popcorn fundraisers, and various catalog fundraisers—submitted by students for product sales must be retained as part of the financial records.
8. A **Fundraiser Profit Report** is required to properly determine the effectiveness of a fundraiser. The report allows for proper monitoring and maximizing profits, and to ensure the respective club or activity receives maximum benefit.

E. GIFTS, AWARDS & IN-PARISH MEALS

1. 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."
   a. "Thing of economic value" has been defined by the Code of Ethics to mean money or other thing having economic value, except:
      i. Promotional items having no substantial value;
      ii. Food, drink, or refreshments, including reasonable transportation and entertainment incident thereto, consumed while the personal guest of some person;
      iii. With reference to legislators and legislative employees only, reasonable transportation when organized primarily for educational or informational purposes, including food and drink incidental thereto; and,
      iv. Salary and related benefits due to public employment.
   b. Code of Ethics Gift Information Sheet – Common Misconceptions and Related Issues

      I can receive the gift or gratuity if it is worth less than $25. "A common misconception concerning RS 42:1115 is that the dollar value of the gift determines whether a public servant can receive it. However, the law does not set a monetary threshold. If the gift does not fall under one of the exceptions, then it is a prohibited gift regardless of the price. Where the exception for food and drink applies, it is limited to $81.00."
2. Calcasieu Parish School Board DFK states, "School funds shall not be used to provide any form of gift to an employee, and no employee shall accept such gift; except that which is dedicated for that specific purpose."
3. Cash awards may be given to students as contest prizes and incentive awards (i.e. top fundraisers seller, etc.), but only when the winning students are not "predetermined" (in other words, the individuals receiving the awards are not known beforehand). Use of a school activity fund in this manner must be designated in the "School Activity Funds - Sources and Uses" form. As in all expenditures from school activity funds, care should be taken to limit such expenditures to a reasonable amount.
4. Any cash awards given to classes/classroom teachers must be deposited into the teachers' account and spent in accordance with the guidelines specified in this manual.
5. Charitable activity fund accounts (8200 accounts) may be used to record the collection of donations for charitable or benevolent needs, for organizations such as the March of Dimes, American Heart Association, etc., if such collections are provided for in the "School Activity Funds -Sources and Uses" form. **School funds must not be used as charitable donations to private individuals**.
6. **No in-parish meals will be funded by the school system. This includes meals for field trips and athletic events while traveling within the parish. No in-service or meeting refreshments other than coffee or water will be allowed (except federally funded parental involvement gatherings). An end-of-year luncheon is permissible using funds from the quasi-revenue vending account.**

F. RECORD RETENTION POLICY

1. In accordance with the Calcasieu Parish School Board Policy Manual (File: DIE), all accounting records must be retained at least five years (or longer, if the records have not been audited). Personnel and ownership records must be retained indefinitely. Payroll records shall be retained in accordance with applicable federal requirements. *Note: Payroll records must be filed separately from financial records*.
2. 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 superintendent, **and the Internal Auditing Department must be notified immediately.**
3. A record of receipt books issued, as well as tickets and related reports, must be maintained for auditing purposes in accordance with the record retention timeframe.

G. TICKET SALES BY OR FOR NON-SCHOOL ORGANIZATIONS

1. Ticket sales for events conducted or held by non-school organizations may not be sold by students in the school buildings or on school grounds, nor are outside organizations permitted to go within the classroom to sell tickets to students or to parents through the students.
2. By permission of the Chief Academic Officer (or higher), tickets of approved organizations may be left in the principal's office to be purchased by the students or the parents; or nonprofit organizations may be permitted to have a table, with a sign designating its purpose in a conspicuous place, at which tickets may be sold at a definite time.

H. TRAVEL REIMBURSEMENT

1. Reimbursement to principals, faculty and staff members for travel and other related expenses may be made from school activity funds in accordance with the Calcasieu Parish School Board travel policy (File DJD) 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 reimbursements made by the Calcasieu Parish School Board.
2. The travel voucher (Employee Expense & Travel Voucher) forms may be obtained from District Forms under the Employee tab of the CPSB website.
3. Requests for travel reimbursement must be filed on a timely basis (within three months of the expenditure) and must be approved by the proper supervisor before reimbursement is made.
4. A travel voucher (Employee Expense & Travel Voucher) must be completed after every trip on which a travel advance was obtained even if no money is owed by an employee. This request should have all required receipts attached.
5. When driving out of state, the “Application for Mileage Reimbursement for Driving Out-of-State” form must be submitted to the Internal Auditing Department for the reimbursable amount to be pre-approved by the Internal Auditor.
6. All persons requesting reimbursement must complete a CPSB travel voucher (Employee Expense & Travel Voucher), indicating expenditure amounts and must have required receipts, documentation, AESOP approval (printed out with 7 questions included) and for out-of-state travel, the AESOP approval with Superintendent’s approval. **All reimbursement requests for meals must be shown on a travel voucher.**

7. The person requesting reimbursement must sign and date the form. The principal must sign and date in approval of faculty/staff requests for reimbursement; the respective administrative director must sign in approval of a principal's request for travel reimbursement.
8. The documentation to support the purpose and duration of travel must be reflected on the receipts. If the length of stay and/or purpose for travel is different than the support provided, then additional approval from the proper supervisor must be obtained to authorize the changes.
9. The completed, signed, approved and paid travel voucher forms shall be filed in numerical order with other check documentation.
10. The following controls must be followed while attending out-of-parish trips involving students:
    a. A travel agency must be used when booking airfare and/or lodging for employee/student groups. An employee may not use a personal credit card for these purposes.
    b. Sponsors and approved chaperones shall have their meals, lodging, and transportation covered by the related activity.
    c. Employees must complete a Travel Voucher (Employee Expense & Travel Voucher) for any travel-related expenses.
    d. Employees will be reimbursed for mileage at the IRS-approved rate when using their personal vehicles. Non-employees must provide gas receipts for reimbursement.
    e. Sponsors and approved chaperones shall not be restricted to the employee daily meal allowance while in attendance with students.
    f. Receipts for all meals must be included for reimbursement and include the names of the students, sponsors, and chaperones in attendance.
    g. Non-employee expenses, which include friends and family members of employees and students, will not be covered by the activity unless the non-employee is acting in the capacity as an approved chaperone.
    h. Chaperones must be approved by the Principal prior to the school-related trip.
    i. External entities may donate directly to the school and the related activity for the purpose of travel-related expenses. These donations must be made to the school and not directly to the employee or student.

Please refer to the CPSB Policy Manual, File: DJD, Expense Reimbursement for specific details as to allowable expenses and amounts.

I. ANNUAL ETHICS TRAINING FOR PUBLIC EMPLOYEES

1. [v]Commencing on January 1, 2012, each public servant shall receive a minimum of one hour of education and training on the Code of Governmental Ethics during each year of his public employment or term of office, as the case may be.
2. [vi]If the board discovers that a public servant has failed to complete the training required by this Section, the board shall mail by certified mail a notice of noncompliance informing the person that the training required by this Section shall be completed within thirty business days after receipt of the notice of noncompliance. The notice of noncompliance shall include the deadline for completion of the training required by this Section. If the person completes the training prior to the deadline contained in the notice of noncompliance, no

penalties shall be assessed against the public servant.

3. **Public employee** means anyone, whether compensated or not, who is (a) an officer or official of a governmental entity who is not filling an elective office; (b) appointed by an elected official to a position to serve the government or government agency, when the elected official was acting in his official capacity; **(c) engaged in the performance of a governmental function**; or (d) under the supervision or authority of an elected official or another governmental employee.
4. A notification of the requirements to satisfy the above-mentioned statutes will be distributed each year by the Internal Auditing Department to all Department heads and principals. It is the responsibility of each Department head and principal to convey to each member of his/her staff the ethics training requirements and subsequent potential for a penalty for failure to complete the training.
5. The certification of completion for all employees (including janitors and cafeteria workers) must be kept on file at the school for each calendar year. The only exception is bus drivers, which are kept with the Transportation Department.

   The retention of the certificates would follow the Record Retention policy referred to in Section F of this manual.

J. BOOSTER CLUBS

1. Definitions
   a. Booster Clubs – A club that exists for the primary purpose of supporting and promoting school-based activities.
   b. Internal Booster Club – A club thats exist within the school district whose activities and funds are under the direct control of the school district.
   c. External Booster Club – A club that exists outside of the school district. These clubs operate as separate entities and maintain independent control over their funds. The external booster club maintains their own bank account.
2. A donation received by the school from an external booster club must be used for the intended purpose for it was donated, provided that the donation conforms to the Calcasieu Parish School Board District Policies, Code of Governmental Ethics, and the policies and guidelines presented in this manual. Sufficient documentation, to support the intended purpose of the funds donated, should be maintained by the school.
3. No CPSB employee may receive anything of economic value from an external booster club. This includes cash (or cash equivalents), payments towards a CPSB employee's personal debt, or gifts as described in the Code of Governmental Ethics.
4. Funds donated with the intended purpose to supplement a CPSB employee's pay must be approved by the Board. The Principal cannot unilaterally approve an increase to an employee's salary resulting from a donation from an outside entity.
5. No CPSB employee may directly or indirectly control or influence the fundraising activities or the spending of the external booster club. A healthy dialogue should exist between the school and the external club to promote fiscally responsible transactions that benefit the students and the related activities.
6. All donated funds must run through the school's accounting system. The donated funds must

be receipted to the donor and deposited into the school account, in accordance to the policies outlined in this manual. All donated items (equipment, uniforms, etc.) must be accounted for as 'received' and acknowledged as school property.

7. All revenues and expenditures, resulting from a school-sponsored event, must run through the school's accounting system. School-sponsored event revenues and expenditures include, but are not limited to, the following: Concession sales and inventory, gate admissions, payments to officials and/or security guards.
8. A school sponsored event is an event where any of the following attributes apply:
   a. The money raised for the event was raised in the name of the school.
   b. Student or student-athlete participation was mandatory.
   c. The event was held on school grounds.

      Note: Off campus events will still be considered 'school-sponsored' if the criteria noted in 8.a and 8.b had been met.
9. All external booster clubs must sign an External Organization and Affiliation Agreement to clarify the club is a separate legal entity and to protect the district from liability from the club's actions, debts, or contracts.

SECTION IV

SCHOOL ACTIVITY FUNDS

PURCHASING

A. PURCHASING

1. The principal of each school is personally responsible for payment of authorized debts incurred by the school. The Calcasieu Parish School Board is not liable for payment of any items purchased by a school.
2. 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. (Also refer to the section, "Activity Fund Use Authority," page 1, for further information regarding approval and authorization of purchases.)
3. [vii]"No public employee or member of such public servant's immediate family, or legal entity in which he has a controlling interest shall bid on or enter into any contract, subcontract, or other transaction that is under the supervision or jurisdiction of the public servant's agency." Section 1102(13) of the Code of Governmental Ethics defines "immediate family", as it relates to a public servant as follows:
    a. His children
    b. The spouses of his children
    c. His brothers and sisters
    d. The spouses of his brothers and sisters
    e. His parents
    f. His spouse
    g. The parents of his spouse
4. 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, that they are obtained at the lowest possible cost and that the system provides for follow-up on unfilled orders, poor quality items, etc. Completive quotes should be obtained for individual items over $5,000.
5. All purchased items must be inspected upon receipt and verified with a signature.
6. The school should make every effort to pay its bills on a timely basis and to take advantage of any cash discounts offered as a result of early payment.
7. Schools are subject to state laws regarding purchases. Refer to CPSB purchasing policy, File DJE: Purchasing and File DJED: Bids and Quotations.

B. PURCHASE ORDERS

1. Purchase orders serve the function of being a control mechanism for school purchasing. The use of purchase orders allows the school to plan its expenditure and to realize an obligation for materials ordered but not yet paid for.
2. Generally, a purchase order shall be issued for all purchases of furniture, fixtures, equipment, athletic supplies and copier contracts and **<u>for any other purchases that will be billed to the school at a later date.</u>** A purchase order shall also be issued for materials and supplies paid for by the Calcasieu Parish School System through school allocations.

    Note: Once the amount of the allocation is established by the central office, principals may issue purchase orders up to the allocated amount. Invoices shall be approved by the principal and sent to the respective Department head for processing and payment.

3. Complete and accurate records of all purchase orders must be maintained.
4. The Calcasieu Parish School Purchase Order form must be used for all purchases requiring purchase orders. The duplicate Purchase Order forms can be acquired from the Elementary Administrative Director office.
5. Purchase orders shall be completed in duplicate with the original sent to the vendor or given to the employee making the purchase and the yellow copy kept for file records.
6. Purchase orders are not official unless signed and dated by the principal or assistant principal. Once approved, the purchase order information will be added in the Purchase Order file of the EPES Platinum Program. All purchase order numbers shall be accounted for in the program.
7. A purchase order may be issued as follows. The amount of the purchase order and the amount in the EPES Purchase Order file shall not be changed upon receipt of the billing or invoices.
   a. 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 purchase order amount should not be changed upon receipt of the invoice. 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.

   b. Purchase orders issued in an amount not to be exceeded:

      The purchase order may be issued at an amount that is 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.

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

      The purchase order may be issued as indicated immediately above. In addition to the amount restriction, however, a specified period of time not to exceed thirty days should also be indicated. An example of this activity would be a purchase order issued to a vendor for a specified month, not to exceed the specified amount. The purchase order should indicate the names of the individuals authorized to make purchases.
8. Purchase order numbers are to be assigned using the school's location code, the current school year and sequential purchase order numbering. For example:

   PO #: 203-26-27-001

   where "**203**" represents the school location code; "**26-27**" represents the current school year; and "**001**" represents the first purchase and the first number in sequence. Numbering shall begin with 001 at the beginning of each school fiscal year, which begins on June 1st each year.
9. Upon payment, the school's copy (yellow) of the purchase order shall be attached to the corresponding invoice(s), packing slip (s) or any other required supporting documentation along with the check stub. All documents shall then be filed with all other paid invoices in sequential order by check number.
10. If the sponsor/faculty member requesting a purchase order is the same individual responsible for approving it, a different individual must sign the invoice(s) or receiving documentation to acknowledge receipt of the merchandise.

C. OPEN PURCHASE ORDER REPORT

1. The purpose of the Open Purchase Order Report is to establish the amount of outstanding debt that the school has incurred. The main objective of reporting outstanding liabilities is to ensure that the total cash and investment is sufficient to pay any debt incurred by the school. Schools must not incur any debt which cannot be liquidated within one year, without the approval of the administrative director.
2. The Open Purchase Order Report must be printed the first working day of each month in the EPES Platinum Program and provided with the monthly financial statement. The amount shall be reported on line 11 of the approved form of the financial statement which is required by the Internal Auditing Department. If there are no outstanding purchase orders at the end of the month, indicate "NONE" on the monthly financial statement checklist.

SECTION VI

SCHOOL ACTIVITY FUNDS

TICKET SALES

TICKET SALES

To properly track the distribution and use of tickets, the "Ticket Issuance and Return" form must be completed for all tickets assigned to a group.

Once a roll of tickets is designated to a particular group, the roll may not be shared with other groups.

Once a roll of tickets has been used during the school year, it cannot be reused in the next school year. The unsold tickets at the end of the school year must be secured and maintained with financial records.

A. Athletic Event Tickets

1. Schools utilizing GoFan for admission ticket sales must maintain the sales report (aka, Weekly Payment Statement) for audit purposes.
   a. Printed reports shall be reconciled each month to the bank statement to verify that all funds have been deposited into the checking account.
   b. A corresponding journal entry (income adjustment) must be recorded in the EPES Platinum Program to account for such deposits.
   c. The Weekly Payment Statements must be included with the applicable monthly financial statement as supporting documentation for the journal entry.
2. Schools utilizing standard pre-numbered tickets for athletic events:
   a. General Admission Ticket Sales

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

   i. Double roll tickets are not to be used for entrances to events.
   ii. Tickets (except for pre-sales) shall be sold from a booth or similar station.
   iii. Entrance after purchasing a ticket shall be through an entrance gate where the ticket will be taken by a person other than the seller. The ticket <u>**must**</u> be torn in half and one half disposed of the other half returned to the patron.
   iv. A separate pass form or stamp on the hand shall be utilized to avoid multiple entries on one ticket stub.
   v. <u>Bookkeepers must not issue start-up/change checks to themselves to ensure segregation of duties.</u>
   vi. The use of personal funds cannot be used as start-up change for an event.
   vii. A Ticket Reconciliation form shall be used by each ticket seller to reconcile ticket sales to cash collections. All required signatures (Beginning Change amount, seller's signature, and Cash Transferred To signature) must be completed as verification of chain of custody. Once the form is completed, the money and unsold tickets will be turned into the bookkeeper for deposit. At that time, the bookkeeper must sign the form as verification of the funds received and the date received.
   viii. All unsold tickets must be retained for audit purposes.

   b. Reserved Seat Ticket Sales

   i. Each school must maintain reasonable records identifying tickets sold and unsold for season sales. All unsold tickets must be retained for audit purposes.
   ii. All unsold tickets must be retained for audit purposes.

B. Concession Tickets

1. Schools utilizing GoFan for concessions must maintain the sales report (aka Weekly Payment Statement) provided for audit purposes.
   a. Printed reports shall be reconciled each month to the bank statement to verify that all funds have been deposited into the checking account.
   b. A corresponding journal entry (income adjustment) must be recorded in the EPES Platinum Program to account for such deposits.
   c. The Weekly Payment Statements must be included with the applicable monthly financial statement as supporting documentation for the journal entry.

2. Schools utilizing standard pre-numbered tickets for concession sales:
   a. The use of consecutively pre-numbered single roll tickets on a continuous roll is required. Double roll tickets are not allowable.
      i. All concessions sales at elementary, middle and high shall be staffed by a minimum of two (2) individuals: one assigned to sell tickets, and one assigned to collect tickets. This requirement applies to all events, including but not limited to athletic events, dances, school plays and after school sales.
      ii. A ticket reconciliation form must be completed by the ticket seller to reconcile the ticket sales to cash collections. All required signatures (Beginning Change amount, seller's signature, and Cash Transferred To signature) must be completed as verification of the chain of custody. The completed form, money and unsold tickets will be turned into the bookkeeper for deposit. The bookkeeper must sign the form as verification of the funds received and the date received.

   b. All unsold tickets must be retained for audit purposes.

C. School Events

1. All events – including, but not limited to, dances, talent shows, and school plays - where an admission fee is charged must utilize pre-numbered ticket rolls for entry. If multiple admission price categories are offered (e.g., adult and student), a separate pre-numbered ticket roll must be used for each category.
2. Entrance at the event shall be staffed by a minimum of two (2) individuals: one assigned to sell tickets, and one assigned to collect tickets. Upon entry, each ticket must be torn in half; one half disposed of, and the other half returned to the patron.
3. After the event, the tickets sold will be reconciled with cash collections by using the Ticket Reconciliation Form. All require signatures (Beginning Change amount, seller's signature, and Cash Transferred To signature) must be completed as verification of the chain of custody. The completed form, money and unsold tickets will be turned into the bookkeeper for deposit. The bookkeeper will complete and sign as verification of funds received and the date received.
4. All unsold tickets must be retained for audit purposes.

D. Dinner Sales

1. All dinner sales must utilize pre-printed, sequentially numbered tickets obtained from an authorized vendor. Tickets may not be created or produced by school personnel.
2. The school must maintain accurate and complete records documenting the distribution of tickets to students, funds collected, the number of tickets sold per student, and any unsold tickets.
3. When funds are collected to be turned into the school bookkeeper, a Daily Cash Receipt Record form must be completed to document the funds after reconciling ticket sales and collections.
4. All unsold tickets must be retained for audit purposes.

[i] R.S 17:414.3 A.-B.
[ii] R.S 17:414.3 C.
[iii] Article VII, Section 14(A) of the Louisiana Constitution
[iv] R.S 17:414.3 B.(1.)
[v] R.S. 42:1170 A(3)
[vi] R.S. 42:1170 E(2)
42:1113