



STUDENT ACTIVITY FUNDS HANDBOOK

Revised 7/21/2017

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STUDENT ACTIVITY FUNDS HANDBOOK
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I. DUTIES AND RESPONSIBILITIES

A. Principal

1. The Principal is directly and ultimately responsible for the proper implementation of all laws and policies regarding the operation of their student activity account.
2. The Principal must directly oversee the administration of these funds in accordance with laws, policies, and procedures cited herein.
3. Each school is authorized one checking account for activity funds. All student activities will operate through the school student activity fund checking account. There are no exceptions to this policy.
4. The establishment of new investment accounts must be pre-approved by the Chief Financial Officer.
5. Major responsibilities of the Principal include but are not limited to:
 - a. Maintaining the records as prescribed by the Superintendent, school board policy or applicable state and federal law.
 - b. At the beginning of each month, opening the bank statement (or downloading it if not receiving mailed statements) and signing and dating it after reviewing transactions.
 - c. Ensuring that all financial records are balanced monthly by the established due dates, and all records are closed out before the end of the school year.
 - d. Ensuring that the Account Clerk fully understands the TRA Accounting Software and its implementation. The Student Activities Account Clerk at Central Office can provide assistance, if necessary.
 - e. Reviewing with the Account Clerk on a monthly basis, and signing various reports pertaining to the school funds.

B. Chief Financial Officer

1. The Chief Financial Officer must exercise oversight supervision by selecting schools, without notice, for review of their purchasing decisions, planning process and the safeguarding and proper use of funds allocated to each school.
2. The Chief Financial Officer must in accordance with Louisiana Revised Statutes 17:414.3 receive an annual written report from each Principal concerning the status of his/her fund account. The report must be sufficiently detailed to notify the Chief Financial Officer of account balances, significant deposits, significant expenditures and any unresolved errors or discrepancies.
3. The Chief Financial Officer must approve the report in writing to the school Principal within two (2) months of receiving a report, or notify the Principal of any further information needed or examination required.
4. Principals must look to the Chief Financial Officer for guidance, permission and statements of board policy regarding the use of student raised and appropriated (board furnished) funds.
5. The Chief Financial Officer must provide the Principals with guidelines and policy concerning such activities as receipt of donations, charitable contributions, travel, membership in organizations, purchases of small gifts and awards for designated activities and functions not

related to students, furniture purchases, and other such applicable matters.

C. Superintendent

1. The Superintendent has the authority and responsibility to implement all policies and rules pertaining to school funds and shall assign the Chief Financial Officer to carry out this function.
2. The Superintendent shall further ensure that the Finance Unit audits all school activity accounts annually.

II. SCHOOL ACTIVITY POLICIES & PROCEDURES

A. Approval of Student Activities: Activities that require **prior written authorization** from the Chief Financial Officer include the following:

1. Any equipment, whether purchased, rented or borrowed which is to be attached to a school building, including the custodial cottage.
2. Purchase of trees, if they comply with zoning regulations and future building plans of the School Board.
3. Expenses for appreciation of teachers, bus drivers, or other school-based employees. **Expenditure must be kept to a \$15 limit per person (maximum).**
4. Expenses for food and beverages for **department meetings held on school grounds**. These must be kept to a maximum limit of **\$5 per person**.
5. Using the school property for charged parking at any school or community activity.
6. Payment for Principal's out-of-town travel.
7. Contributions to charitable and non-profit organizations. The majority of the general membership of a club must approve of the contribution before it is authorized. The Principal must exercise judgment in determining the appropriateness of the recipient.
8. Payments for a Principal's membership(s), up to \$300 annually, to an institutional organization in a related professional field.

B. Prohibited Activities: Activities that are prohibited include the following:

1. Contributions to any non-school organization or membership of a personal nature. Purchase of articles for personal use of school board employees or other persons.
2. Personal expenses, loans, and/or extensions of credit to school board employees and other persons.
3. Floral offerings, with one exception. The exception applies only if the offerings are strictly voluntary and made entirely from teachers and/or students for a specific purpose.
4. "Memory/Graduation" rings at the elementary or middle level.
5. Gifts for retirement, maternity, etc., unless Hospitality or Teachers' Lounge accounts are utilized.
6. Donkey basketball games.
7. Can shakes.
8. Payment of travel, registration fees, continuing education or other associated expenses for Principals or other faculty members when such expense is of a personal nature.

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9. School/class/club/association/parent organization will not be allowed to conduct a bingo on or off school property.
10. Purchase of alcoholic beverages of any kind for any purpose, on and off school premises. This includes all funds, specifically Hospitality and Teachers' Lounge.
11. Luncheons/dinners for a school-based personnel meeting at any restaurant paid for by the Jefferson Parish School System. These items may be paid from Hospitality or Teachers' Lounge accounts.
12. Cashing of personal checks for any employee/staff or anyone else.
13. Games of chance.
14. Raffles of any kind.
15. Any activity which, in the mind of a reasonable person, presents an unmanageable, real and/or present danger to the safety and well-being of the student, faculty or general public, or has the potential of damaging the good name of the Jefferson Parish Public School System.

C. Booster Club/PTO/PTC/PTA Procedures

1. Principals are prohibited from becoming an officer of any tangential organization (PTO/PTC/PTA/Booster Club, etc.) associated with their school.
2. Further, no school employee may have check signing authority for any tangential school organization associated with the school at which they work unless approved by the Chief Financial Officer.
3. Pursuant to state law and school board policy, any funds spent from student classes and/or clubs must be spent in strict accord with the majority of the club members subject to the written approval of the Principal.
4. The only reason PTO/PTC/PTA/Booster Clubs, etc. exist is because of the existence of a Jefferson Parish Public School. Therefore, clubs/organizations should provide the Principal with:
 - a. A copy of their Charter (if incorporated) and by-laws
 - b. A list of the organization's goals
 - c. A monthly financial report that includes a copy of the bank reconciliation and copies of receipts/expenditures
 - d. A list of expected annual on and off campus fundraisers

III. SOURCES OF SCHOOL FUNDS

All funds, including those generated from student and staff activities, become subject to the jurisdiction of the Jefferson Parish School Board and are subject to all provisions of this policy.

A. Annual District Allocations

1. The JPPSS General Operations Fund Budget is prepared with annual allocations distributed annually to schools. Allocations are made to allow schools autonomy in expending the funds on allowable costs. Generally allocations are intended to allow for the purchase of items including, but not limited to, Materials of Instruction for both Regular & Special Education students, Library books and supplies, Travel, and various contracted services.
2. The JPPSS General Operations Fund expenditures are coded by the Account Clerk under

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"General Funds" accounts in TRA Accounting Software (via General Fund "0001" Series, General Fund Band "0002" Series and/or General Fund Connections "0003" Series).

3. All district funds allocated from the JPPSS General Operations Fund must be used and accounted for in the school year in which the funds are received, and prior to the Account Clerk's last contract date.

B. Athletics

1. Guidelines for the athletics program must comply with School Board policies. Revenue from athletics should be limited to ticket sales, television and radio rights, program sales, concession sales at athletic events and the sale of athletic and physical education materials and supplies.
2. There should be a proper accounting for admission fees charged for all events, whether such is assessed in advance or upon entering the event.
3. All such fees should be controlled through the use of pre-numbered tickets. There should be different pre-numbered tickets for each event, with a different ticket color and numerical series for each price group. The tickets should be controlled and safeguarded from the point they are returned from the printer with the list of ticket numbers, through the point of issuance. The list of ticket numbers should be maintained as an audit trail of available tickets. A ticket reconciliation form should be prepared for the event comparing total tickets printed; tickets sold from all sources; and unsold tickets to cash collections. A copy of the reconciliation should be filed with the school Account Clerk. Unsold tickets should be retained through audit.
4. Principals are reminded that charges for parking at athletic events require the written approval of the Chief Financial Officer.
5. Athletic events held on school property must have adequate police security. The Sheriff's/Police Department assigns the number of law enforcement officers for athletic events.
6. Typically, for all games excluding football, the head coach handles the financial reports. There is a game manager who handles all aspects of the game (ticket sales, counting of money, securing the referees and workers and ensuring they get paid). To be noted, some schools may assign different individuals to perform the tasks as outlined above. Whichever the situation, a financial report is prepared based on the final figures. The Principal reviews and signs off on ALL reports. They submit a photocopy of each game report to the Athletic Department within five (5) business days of the conclusion of the event.

C. Charities

1. Charity drives in the name of the school must have the written approval of the Chief Financial Officer.
2. The Chief Financial Officer must ensure that the goals and aspirations of the charitable organization for which funds are being raised do not conflict with the purpose and goals of the Jefferson Parish Public School System. In determining the worthiness of the recipient of a fund drive, the Principal must apply common sense and good judgment. If there are any reservations concerning the recipient, he/she must immediately seek advice from the Chief

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Financial Officer.

3. Charitable contributions are prohibited from District Allocated funds. Disbursements to charities may only be made if a specific collection was made for this purpose.
4. Charitable contributions are not authorized unless the majority of the club membership votes to do so. Principals are charged with the responsibility of ensuring the appropriateness of such contributions. This should be in compliance with board policy. These activities also require prior written approval of the Chief Financial Officer.

D. Class/Club Funds

1. A class and/or club may raise funds by dues, assessments, donations from members, dances, parties, sale of appropriate club or class merchandise approved by the Principal. The balance in any inactive club or graduating class must be transferred to the School Wide accounts (via TRA "0500" series) to be used for the benefit of the entire student body.
2. All fundraising events require a Fundraising Sales Report. The sponsor of the fundraising event is responsible for turning in the report to the Account Clerk within ten (10) days of the completion of the event. The Account Clerk is responsible for maintaining the records during the fundraising.

E. School Pictures

1. The purchase of school pictures is considered a professional service and therefore is exempt from the \$20,000 limitation outlined in Section V, A, "Purchasing Policies and Public Bid Law."
2. Principals must adhere to the Jefferson Parish School Board process as described below.
 - a. The Principal must consider as a first priority, the price that the parent (child) must pay. The whole purpose of school pictures or videos is to provide students and parents with a memento of the student's school year. Although this is also considered a fundraising activity, it should not be at the expense of children or parents.
 - b. Photographer Commissions – The commissions that schools can earn on specific photo sessions (types) are to be negotiated by each Principal.
 - c. Photographer Contracts – Photographers desiring to do business with one or more schools must furnish to the Jefferson Parish Public School System Student Activities Account Clerk, Finance Unit, 501 Manhattan Blvd. Ste. 2200, Harvey, LA 70058, a Dishonesty Bond with Jefferson Parish Public School System as the Certificate Holder as follows:

Student Count	Amount of Bond per school
1,199 or less	\$10,000
1,200 +	\$20,000
2-9 Schools	Use total student count to determine
More than 10 schools	\$75,000

3. Upon receipt of either of the above, the Student Activities Account Clerk must furnish the photographer a letter authorizing him/her to do business with the Jefferson Parish Public

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School System.

F. Video Imaging

1. Video imaging of graduations and other student activities is authorized provided that the service is obtained on a competitive proposal basis and that the cost be completely covered by expended revenues (sales).
2. Principals are reminded that student welfare should be the overriding principle, so the charge to students for this service should be the lowest possible. If videographers require a deposit to guarantee a video, and therefore have control of the student money, they must adhere to the following guidelines:
 - a. Videographer Commissions – The commissions that schools can earn on specific video sessions are to be negotiated by each Principal.
 - b. Videographer Contracts – Videographers desiring to do business with one or more schools must furnish to the Jefferson Parish School System Student Activities Account Clerk, Finance Unit, 501 Manhattan Blvd, Ste. 2200, Harvey, LA 70058, a Dishonesty bond with Jefferson Parish Public School System as Certificate Holder as follows:

Student Count	Amount of Bond per school
1,199 or less	\$10,000
1,200 +	\$20,000
2-9 Schools	Use total student count to determine
More than 10 schools	\$75,000

3. Upon receipt of either of the above, the Student Activities Account Clerk must furnish the videographer a letter authorizing him/her to do business with the Jefferson Parish Public School System.
4. Schools that video their own activities for the sale of copies must deposit the profits of these sales in the student activity account.

G. Fundraising

1. Responsibility/Participation (LLA Guidance)
 - a. The School Board has the responsibility of ensuring the accountability and safekeeping of all funds under its jurisdiction. In the exercise of this responsibility nothing in this regulation is meant to dictate how funds raised for specific purposes will be spent. The sole purpose of this regulation is to ensure accountability. Therefore, funds placed in the school student activity account come under the direct supervision of the Principal. Funds in a tangential organization come under the direct supervision of the membership of that organization.
 - b. All funds derived from fundraisers held on school board property, conducted by school personnel/children for school purposes, without any participation from any tangential organization, e.g., PTO, PTA, booster club must be deposited in the student activity fund.
 - c. All funds derived from any fundraisers conducted entirely by any tangential

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organization, PTO, PTA, booster club, will be deposited as the organization decides. When a fundraiser is conducted jointly by the school and the tangential organization, on school grounds, during school time, utilizing school staff with only secondary assistance from the tangential organization, all funds received must be placed in the student activity fund, regardless of whether or not the organization has an independent bank account.

- d. When a fundraiser is conducted jointly by the school and the tangential organization, with only secondary assistance from the school staff, a minimal use of school staff and school time, all funds received will be placed as the organization decides. If the organization donates any of the funds from their fundraisers to the school, the donated funds must be placed in the student activity fund.
 - e. When a staff member is a member of the tangential organization, any effort exerted during school hours in fundraising activities is deemed to be on behalf of the school not the tangential organization.
 - f. If a Principal is unsure whether the funds to be earned from a joint fundraising activity are school funds or the tangential organization's funds, the Principal should consult with the Chief Financial Officer.
 - g. Principals are prohibited from becoming an officer of any tangential organization (PTO, PTA, Booster Club, etc.) associated with their school. Further, no school employee shall have check signing authority for any tangential school organization associated with the school at which they work unless approved by the Chief Financial Officer for the school.
2. Approval/Usage/Monitoring
- a. All fundraising activities must have the prior written approval of the Principal via the Fundraising Sales Report, and must be documented in accordance with these guidelines noted above. There are no exceptions.
 - b. No fundraiser shall last longer than sixty (60) days without written approval from the Chief Financial Officer. All fundraisers must end prior to the last ten (10) days of student attendance in a school year.
 - c. Pursuant to state law and school board policy, any funds spent from student classes and/or clubs must be spent in strict accord with the majority of the club members subject to the written approval of the Principal.
 - d. Persons in charge of fundraising activities must complete the preapproved Fundraising Sales Report at the conclusion of each sale. This report will assist schools in maximizing their profits on sales while reducing losses. If there are any questions, please contact the Student Activities Account Clerk.
 - e. Unusual or extreme fundraising activities (such as large scale rides/fairs) must be coordinated with the Chief Financial Officer and require an insurance rider. To obtain such a rider, the Principal must contact the Jefferson Parish School Board insurance consultant.

H. Other Sources of Raising Funds

1. Concessions – School wide snack sales are allowed for fundraisers, athletic events, school

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plays, holiday parties, and the like. Money raised by organizations is to remain with the organization. Parent groups and school-approved organizations will be allowed to conduct snack sales during the afternoon recess, during the last ten (10) minutes of the lunch period for high schools and after the last lunch period for middle and elementary schools. Beverages and food items may be sold at the end of physical education classes when students are dressing for class.

The above regulations do not apply to drink and snack machines located in the Teachers' Lounge for employee use only.

2. Entertainment and Dances – Schools that conduct entertainment and dances on school property must have proper adult supervision. The school must contact the Police Detail Office at the local law enforcement agency or use the policemen-on-campus to arrange adequate security for all events. There should be a proper accounting for admission fees charged for all events, whether such is assessed in advance or upon entering the event. All such fees should be controlled through the use of pre-numbered tickets which will be issued by the accounting office. The Account Clerk will keep a log of the ticket numbers and the person in charge of the event will need to sign out the ticket numbers being issued. There should be different pre-numbered tickets for each event, with a different ticket color and numerical series for each price group. The tickets should be controlled and safeguarded from the point they are returned from the printer with the list of ticket numbers, through the point of issuance. The list of ticket numbers should be maintained as an audit trail of available tickets. When cash from ticket sales is deposited with the designated individuals, a receipt should be issued to show the total number of tickets issued to the seller, the number of returned-unsold, and the balance remitted in cash. A ticket reconciliation form should be prepared for the event comparing total tickets printed; tickets sold from all sources; and unsold tickets to cash collections. A copy of the reconciliation should be filed with the school Account Clerk. Unsold tickets should be retained through audit.
3. Entertainment during school hours – Entertainment conducted during school hours, to which admission is charged, should be kept to a minimum number and admission charges fixed at amounts permitting the maximum student attendance. The Chief Financial Officer will determine the maximum number of specific activities.
4. Gifts/Donations – The Principal may, with the understanding that ownership is in the name of the Jefferson Parish School Board, accept gifts of material and equipment. If the gift or donation is considered a fixed asset based on dollar value, it must be entered in the property control system and tagged. The JPPSS Acceptance of Donation form must be filled out and signed by the donor, Principal, and Chief Financial Officer. This does not apply to personal gifts between staff members.
5. Publications – The sale of publications includes school newspapers, yearbooks, and other publications.
6. Fairs – Schools may, with written approval from the Chief Financial Officer, conduct fairs (booths, etc.). The school must contact the Police Detail Office to arrange adequate security for all events.
7. Vending Machines – Vending machines for beverages and light snacks that are installed in the teachers' lounge will benefit employees. All other vending machines will benefit the

student body or a specified organization.

IV. ACCOUNTING PROCEDURES FOR STUDENT ACTIVITY FUNDS

A. Bank Accounts

1. Checking Account

- a. Permission to open and/or move an account to a new bank must be in writing from the Chief Financial Officer.
- b. The checking account must be in the name of the school. Signature cards must list the Principal along with two (2) other employees who may include the Assistant Principal, Dean, secretary, or an administrator/teacher. The Account Clerk may not sign checks.
- c. Schools are not permitted to have more than one checking account. The activities of the school flow through that one single checking account, preferably interest bearing, on which checks may be drawn.
- d. Cashing of personal checks of employees/staff, or anyone else, is prohibited. Further, all school personnel are prohibited from issuing any checks made payable to "Cash."
- e. The payee may not be a signer on a check made payable to said payee.

2. Savings Account or Investments

- a. Schools are authorized to have either a savings account or an investment but not both.
- b. Savings accounts or investments must be opened in the name of the school.
- c. Savings account must be fully protected by the Federal Deposit Insurance Corporation (FDIC). Investments must be fully collateralized and/or fully insured by the U.S. Government.
- d. No purchases can be made directly from the savings account or investment account. To make a purchase from these funds, the funds must be transferred to the checking account.

B. Receiving Guidelines

1. Receipts

- a. The Account Clerk must assign JPPSS issued pre-numbered triplicate receipt books to teachers who will be collecting funds from students throughout the school year. The JPPSS Collection of Funds and Receipt Book Acknowledgment Form must be completed for each receipt book issued, and it must be signed by both the Account Clerk and the teacher/moderator upon distribution. A log must be kept by the Account Clerk showing which receipt books are assigned to each teacher. The Account Clerk must record daily, the receipts collected from each teacher/moderator and reconcile weekly for any voided or missing receipts. The auditor will request this information, so it should be readily available.
- b. The moderator/receiver must submit all money collected to the Account Clerk the day it is collected. Under no circumstances should any money be held by the

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- moderator/receiver.
- c. Principals are reminded that it is contrary to Jefferson Parish School Board policy to keep money in a desk or cabinet. All monies, except petty cash, should be deposited daily. For events, such as football games and dances conducted after school hours, the Account Clerk is to provide, prior to the event, the necessary supplies for a night deposit of monies collected. In the event of an emergency, the money must be secured under lock and key on campus until the next opportunity to make the deposit or a night deposit must be made. All petty cash must be secured under lock and key. The Account Clerk and the Principal are the only people who may hold the key or know the combination. They are not to allow anyone else to use the key or disseminate the combination.
 - d. The Student Activity Accounts Detailed Deposit Form (STUACT2) is used to record in detail, all amounts collected at the school. All funds received by the school must be recorded on a STUACT2 form. The form is in triplicate so care should be taken to ensure that information is legible on the 3rd copy. A separate form should be completed by a moderator/receiver for each activity. The check number, issuer's name as listed on the check, student name and amount received should be completed in the appropriate CHECKS section. The Receipt number issued to the student should also be included for receipts of cash in the CASH section along with the Student name. The range of receipt numbers submitted with the STUACT2 must be listed on the form in the appropriate section.
 - e. The **Account Clerk must not collect any money directly.** All money received by the Account Clerk should already be recorded on the STUACT2 by the moderator/receiver and presented to the Account Clerk for verification/signature and entry into the accounting software.
 - f. Receipts must be issued when the amount collected is greater than or equal to \$5.00. Teachers shall not be required to issue receipts to students for amounts less than \$5.00 unless the amount is for a club or activity which requires the tracking of Student Account Balance such as Junior/Senior Dues or Field Trip. The STUACT2 should still be completed and submitted to the Account Clerk daily.
 - g. The yellow copy of the receipts issued to students/parents should be attached to the white copy of the STUACT2. The moderator/receiver should sign and present the entire STUACT2 form with student receipts and money to the Account Clerk for verification and entry into the accounting software. If for some reason the Account Clerk is unable to verify the deposit immediately, the moderator/receiver should detach the pink copy of the STUACT2 and leave the white copy, the yellow copy, and the money with the Account Clerk. The Account Clerk should initial the pink copy indicating that funds have been received but not yet verified.
 - h. Once the STUACT2 total is verified, the total is entered into the TRA Accounting Software as a Receipt. The result of the transaction is a pre-numbered computer receipt that is issued and signed by the Account Clerk and the person turning in money. Once the receipt is entered, the TRA receipt number should be written on the STUACT2 in the designated area. The Account Clerk should print out two (2)

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copies of the TRA receipt, which is a perforated duplicate. One copy stays with the white STUACT2, and the second copy should be attached to the yellow copy of the STUACT2 and given the moderator/receiver. The moderator/receiver should remove the bottom portion of the TRA receipt and attach to their pink STUACT2. The Account Clerk will issue a receipt as soon as possible, but no later than the next business day.

- i. A receipt should never be voided or edited. Should an error be made, a journal entry must be entered with necessary reference to the original receipt.
- j. Personal checks should never be cashed with school funds by replacing money collected with a personal check.
- k. The Account Clerk needs to give teachers/moderators access to their ledger monthly so the teachers can reconcile to their supporting documents. The teachers can keep a log of each activity's collections to tie to the ledger from the accounting office. Any discrepancies should be handled immediately. All documentation should be kept in the teacher's folder and be readily available for the annual audit at any time.
- l. The JPPSS issued pre-numbered receipt books assigned to the teachers must be turned in to the **Principal** or Principal's designee (who may not be the Account Clerk) at the end of the school year along with the yellow copy of the STUACT2 form with corresponding TRA receipt attached. The pink copy, with TRA receipt attached, will remain with the moderator/receiver. The Account Clerk should not have access to the teachers' receipt books once they are distributed. The JPPSS Collection of Funds and Receipt Book Acknowledgment Form must be signed by both the Principal and teacher/moderator upon collection. The receipt books, yellow copies of STUACT2s with TRA receipts attached, and completed JPPSS Collection of Funds and Receipt Book Acknowledgment Form should be sealed and kept in a secured area. These items need to be available for the annual audit.
- m. If in the event a receipt book is lost or stolen, a police report must be filed and the Account Clerk must notify the Chief Financial Officer.

2. School Lunch and Concession Collections

- a. All Cafeteria Managers must turn in collections daily to the Account Clerks for deposit. The managers must complete a STUACT2, and attach the white copy of the corresponding triplicate till sheets for each collection period that day. The yellow copy of the till sheet should remain with the Cafeteria Manager, and the pink copy should remain with the Cafeteria Technician (cashier). The Account Clerks must count the money and issue a receipt to the Cafeteria Manager. Both parties must sign the receipt and retain their part as verification of the deposit.
- b. The Account Clerk will make the deposits at the bank daily and record the amount into the student activity fund checking account (via TRA "0004" series). If the Account Clerk is not available, the Principal may assign someone else the responsibility of making the deposits.
- c. Once a month, a check must be issued for the total lunch money collected and

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made payable to "JPPSS Lunches". It must be submitted to the Finance Unit with a breakdown of each day's deposit. The funds are due to Central Office by the 5th business day of the following month.

- d. The Account Clerk must notify the Principal if the Cafeteria Manager does not turn in money daily.
- e. The Finance Unit will verify bank deposits to daily food service collection reports and notify the Child Nutrition Accountant of any discrepancies.
- f. All cafeteria concessions operated by the school cafeteria personnel will be maintained in the same manner as school lunch money. Concessions operated by other entities are addressed in earlier sections.

3. Childcare Collections

- a. Childcare collections must be submitted to the Account Clerk by the following business day. These funds must be secured under lock and key until they can be given to the Account Clerk.
- b. The Childcare Account Clerk or Child Care Director should submit the STUACT2, along with all childcare receipts and the money to the Account Clerk for each day's collections. If for some reason the Account Clerk is unable to verify the deposit immediately, the Childcare Account Clerk should detach the pink copy of the STUACT2 and leave the white copy, the yellow copy, and the money with the Account Clerk. The Account Clerk should initial the pink copy indicating that funds have been received but not yet verified.
- c. On a weekly basis, the Childcare Account Clerk must give the Account Clerk the weekly childcare reconciliation report that is submitted to Central Office. The Account Clerk should reconcile this report with the childcare funds submitted for the week.

4. Deposits

- a. The bank account must be in the name of the individual school, Jefferson Parish Public School System.
- b. An endorsement stamp with the school name, account number, and the wording "For Deposit Only" should be used to stamp all checks.
- c. A duplicate deposit slip processed by the teller must be obtained for each deposit.
- d. All collections must be posted and deposited daily. All event money collected after school hours should be put in the school's safe or deposited in tamperproof bags at the bank's night depository. The moderator/receiver turning in the money to be deposited needs to fill out the Student Activity Accounts Detailed Deposit Form (STUACT2), and turn in the white and yellow copies to the Account Clerk. This form must be signed by the person turning in the money and the Account Clerk who is receiving the money for deposit. Once the count is verified and entered into the TRA Accounting Software, the Account Clerk will provide the TRA receipt attached to the yellow copy of the STUACT2 to the moderator/receiver. The moderator/receiver should remove the bottom portion of the TRA receipt and attach to their pink

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STUACT2.

- e. If a deposited check is returned by the bank, promptly collect the entire amount charged from the maker or endorser along with a \$25.00 fee to cover handling and bank charges incurred. Any parent that has multiple NSF occurrences will be required to pay any future required payments with cash or a money order for the remainder of the school year. The Internal Auditors will monitor to ensure NSF fees are collected.

C. Disbursing Guidelines

1. Checks

- a. All payments must be supported by proper documentation. The support should include: purchase order (see Section V, B), original invoice, cash register receipt, registration form, and/or signed delivery ticket. If bids are required, ensure proper bid law compliance was followed (which can be found in Section V). All documentation must be attached to the check. Quotes or sole source letters that were necessary for the purchase must also be attached to the check. Additionally, all disbursements requiring prior written approval from the Chief Financial Officer must have said approval attached.
- b. Signatures of at least two (2) people (Principal and one alternate (one of which cannot be the Account Clerk)) should be authorized at the bank; two (2) authorized signatures are required on all checks. In accordance with LA Revised Statute 17:414.3 Section B(3)(b), "No monies shall be drawn on the school fund account unless the request for withdrawal of funds carries two signatures, one of which shall always be the Principal's." Should the Principal be away from campus for an extended period of time, his/her designee may sign in his/her place.
- c. Never alter a check. Should an error be made, mark the check as "Void" both manually and in the TRA Accounting Software, leave it in numerical order, and issue another check.
- d. Do not issue checks payable to "Cash."
- e. The payee may not be a signer on a check made payable to said payee.

2. Childcare Disbursements

- a. All expenses pertaining specifically to childcare (supplies, salaries, etc.) should be paid with childcare funds. They are to be spent from the Childcare & Summer Camp Account (TRA account 0400.3300).
- b. All expenses unrelated to childcare but for which childcare profits are to be used must be paid from the Childcare Profits accounts. The Account Clerk must create a transfer of funds from Account 0400.3300, Childcare & Summer Camp, to the appropriate Childcare Profits account (TRA Account "0404" Series). The transfer must be in the exact dollar amount of the expense to be paid. If too much money is transferred or the funds are no longer needed, the funds must be transferred back to the Childcare & Summer Camp Account (TRA account 0400.3300). All transfers must be documented on the standard JPPSS Transfer Form which is to be signed by the

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Principal.

3. Petty Cash Fund

If desired, a petty cash fund may be established for making small expenditures.

- a. To establish the fund, issue the check payable to the Account Clerk.
- b. Evidence of payment must be retained for all purchases made from this fund. The documents must prove that the expenditures have been approved by the Principal or other authorized person.
- c. If the fund needs to be replenished, it must be reimbursed by the amount expended, charging the appropriate activity account(s).
- d. The fund must be returned to the full amount at year end.
- e. Petty cash funds must be secured under lock and key on campus. At no time should petty cash funds be stored off campus. Only the Principal and Account Clerk may hold the key or combination. They must not allow anyone else to use the key or to disseminate the combination to others.
- f. The following limits are established for each school level:

Elementary/K-8/Middle/Junior High Schools	\$75.00
Career Center/ High Schools	\$100.00

V. PURCHASING PROCEDURES FOR STUDENT ACTIVITY FUNDS

- A. Purchasing Policies and Public Bid Law:** General purchases made at the school level must follow the guidelines listed below. These amounts are exclusive of shipping charges. Evasion of these regulations by breaking up purchases into amounts less than those indicated below is strictly prohibited.

REQUISITION TOTAL:

\$0.00 - \$2,999.99	Quotes are optional at the discretion of the Principal.
\$3,000.00 - \$19,999.99	Three (3) written quotes must be procured by the school and kept on file (See exceptions below). If three (3) actual quotes cannot be obtained, the school must indicate in the file that at least three (3) companies were contacted in an effort to obtain quotes. Schools are reminded that a response of "no quote" from a vendor is considered to be a quote. The general rule is that the lowest quote meeting all specifications shall be accepted. When the lowest quote is not the quote chosen, sufficient written justification must be documented in the file.
\$20,000.00 & Over	This purchase must be handled by the Central Purchasing Department as required by the Public Bid Law (see exceptions below).

Exceptions:

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1. Purchases made by utilizing the Louisiana State Contract are not subject to the above requirements/limits. Schools are authorized to make purchases of any dollar amount from the state contracts without obtaining quotes or purchasing through the Central Purchasing Department.
2. The following additional items purchased are exempt from the purchasing policy set forth above:
 - a. concession food purchases
 - b. food and restaurant purchases funded by Teachers' Lounge or student functions
 - c. tuition or registration fees for camps or admission costs for field trips
 - d. reimbursement for annual teacher supply allotments
3. A sole source purchase (RS 39:1597 – Sole Source Procurements) with a quote is permissible only if a product or service is available from a single supplier. Two (2) additional quotes are required on items similar to the sole source product. If the product is manufactured by a single supplier but is sold through multiple distributors, then it is not a sole source product. A sole source checklist must be completed for all items considered a sole source purchase.

SOLE SOURCE CHECKLIST

Agency Requirements

Letter signed by the Principal and Director of Purchasing on letterhead to include:

- _____ Justification/explanation of why specific product/service/repair is the only one that will meet their need. What qualities or features make it unique to meet their need? Is the uniqueness substantially related to the intended purpose, use and/or performance?
- _____ Agency must show that other similar goods or services cannot perform the desired objectives. What other manufactures did they investigate and why they don't meet their need.
- _____ Statement that the sole provider is the only known source.

Vendor Requirements

Letter from the sole source vendor on company letterhead, signed and dated by a representative of the company. This should be from the national marketing representative (not a salesman). Letter to include: This letter should be maintained in the school's file for this purchase. The approval of the "Sole Source" must be authorized by the purchasing department and the Chief Financial Officer.

- _____ Firm price quote
- _____ Statement that they are the only known supplier of the product/service/repair
- _____ Statement that they do not sell this product(s) through distributors
- _____ Provide a published price list or signed & notarized typed listing of the manufacturer's prices

- B. Purchase Orders:** Each school must utilize the purchase order process. At a minimum, a purchase order should include: three (3) digit school number; school name; shipping address and contact information; vendor's name and address; description of the item(s) being ordered (including catalog numbers, etc., if appropriate); unit prices and extensions (or an

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estimated dollar total if this information is not available). The Principal must sign each purchase order, which indicates his/her approval of the expenditure, prior to the purchase being made. **All purchases must be made through the use of a purchase order**, whether by the manual JPPSS Purchase Order form or a PO generated through the TRA Accounting Software.

Exceptions: There are four exceptions to the purchase order rule:

1. Travel: All items related to travel (both local mileage and out of town travel expenses) should be documented on the respective JPPSS Travel forms.
2. Teacher Allotment: Teachers are not required to secure a purchase order prior to expending their yearly district-allocated allotment funds. All reimbursement requests must be submitted to the Account Clerk via the standard JPPSS Teacher Allotment Form, with all corresponding original receipts attached.
3. Field Trips: All expenses related to field trips must be recorded on the standard JPPSS Field Trip forms. This includes expenses for admissions, buses, school-provided lunches, etc. However, if there are additional purchases related to the field trip (i.e. third-party lunches, t-shirts, etc.), a purchase order must be secured for these items prior to the purchases being made.
4. Contracted Items: Items under monthly contract (i.e. copiers, water, phone, etc.) do not need a purchase order for payment of the monthly bill. This also includes any bills from JPPSS Central Office, including monthly child nutrition payments, childcare invoices, bus driver services, etc.

C. Evaluating Bids

Account Clerks must secure written quotes from at least three (3) vendors of products purchased with school funds when the total cost meets the thresholds outlined in Section V, A, "Purchasing Policies and Public Bid Law." When reviewing the quotes submitted, Principals must consider price, quality, and the reliability of the vendor to perform the contract as agreed upon by history.

Principals are therefore not required to approve the vendor with the lowest price, but should be able to explain, if asked in an audit or otherwise, why a particular vendor was chosen over another, particularly if a vendor with the lowest price was not chosen. Sales for any particular item which are expected to exceed \$5,000.00 by volume must be approved by the Chief Financial Officer.

Principals are specifically not authorized to sign any contract which would guarantee sales or in any way bind the Jefferson Parish Public School System for any sums payable to the vendor, either directly or by way of penalty.

The Board requires that all vendors state the names of the owners and the names of all persons who will share in the sales to the vendor and the percentage received by each person.

VI. OTHER PURCHASES AFFECTING STUDENT ACTIVITY FUNDS

A. Agreements for Parades:

The following procedure must be utilized for agreements for parades:

1. The organization requesting the service must forward to the Principal or designee an agreement indicating the amount of the payment or donation.
2. The Principal or designee must review the agreement and decide if the school wants to participate.
3. If the school wants to participate, the Principal must sign the agreement and keep a copy for his/her records.
4. Any agreement that stipulates a "hold harmless" provision must be forwarded to the Purchasing Department for review and approval as stated above.
5. All agreements must contain this statement, "The amount stipulated herein as payment or as a donation for services is a firm-fixed price for all services rendered by the school administration and the organization."

B. Copier Purchases and Rentals

A new policy for school copiers was approved by the School Board in June 2011. The policy states that as schools need to obtain new copiers they must be rented or purchased from a company holding a current Louisiana State Contract. Schools are no longer allowed to enter into any type of leasing agreement for copiers.

C. Repairs to Facilities

Jefferson Parish School Board policy states that schools requiring maintenance services that cannot be performed by the Maintenance Department, and for which funding has been provided in your budget, must use School Board approved service contractors. It is recommended before any work of this nature is begun to contact the Maintenance Director for advice.

VII. PAYROLL AND PERSONNEL PROCEDURES FOR HANDLING NON-SCHOOL BOARD APPROVED PERSONNEL AUTHORIZATIONS

Under *Dandridge vs. JPSB*, funds not budgeted by the Jefferson Parish School Board may not be used to employ or pay any personnel at a school where such funding is used to compensate a person for instructional, technical and/or support services rendered on a regular basis during regular hours of a school day.

VIII. POLICY ON AUDIT REPORTS

A. Internal Audits

The Internal Auditors will audit all schools annually. Copies of audit reports will be distributed to the current school Principal, Chief Financial Officer, Executive Director of Principal Performance, and the Account Clerk after approval from the Chief Financial Officer.

In a situation where audits are conducted and the former Principal has retired or is on leave, a copy of the audit report will be sent to the outgoing Principal if deemed necessary.

B. Adverse Comments

If errors are found during the audit, the Principal must reply in writing within ten (10) working days to the Internal Auditors, Chief Financial Officer, and the Executive Director of Principal Performance. All late responses will become part of the Principal's personnel file for future reference. The Chief Financial Officer, or his/her designee, will respond back to the Principal as to whether the reply is acceptable or not. If necessary, the Chief Financial Officer and Executive Director of Principal Performance will hold a conference with the Principal and Account Clerk in an effort to remedy the situation. Resources used in remediation include personnel from the Finance Unit and/or Human Resources.

C. Misappropriation of Funds

If determined by the Internal Auditors that there is misappropriation of school/public funds, it will be referred immediately to the Chief Financial Officer, Executive Director of Principal Performance, and the Superintendent to determine what appropriate actions should be taken.

D. External Audits

The Student Activity Account Fund is audited by the school system's external auditing firm annually.

IX. POLICY ON ETHICS:

A. Gifts – LOUISIANA REVISED STATUTE 42:1115(B)

No public employee shall solicit or accept, directly or indirectly, anything of economic value as a gift or gratuity from any person or from any officer, director, agent, or employee of such person, if such public employee knows or reasonably should know that such person:

1. Conducts operations or activities which are regulated by the public employee's agency
2. Has substantial economic interests which may be substantially affected by the performance or nonperformance of the public employee's official duty.

B. Limitation on Food, Drink and Refreshment – LOUISIANA REVISED STATUTE 15:1115.1(B)

No person from whom a public employee is prohibited by Louisiana Revised Statute 42:1111 or Louisiana Revised Statute 15:1115(B) from receiving a thing of economic value shall give to such a public employee any food, drink or refreshment the total value of which exceeds fifty dollars for a single event at which food, drink, or refreshment is given. The total value of the food, drink or refreshment given to a public employee at any single event shall not exceed fifty dollars regardless of the number of persons subject to the provisions of this Subsection giving food, drink, or refreshment to the public employee at the single event.

X. LOUISIANA REVISED STATUTE 17:414.3 SCHOOL FUND; MANAGEMENT, EXPENDITRE AND ACCOUNTING; DUTIES OF SCHOOL PRINCIPAL

A. The principal of every public elementary and secondary school shall maintain a school fund as provided for in this Section for the management of any money which accrues to benefit his school. The money provided by the state or the city or parish school system for support of the regular instructional program or the school facility shall not be included in the school fund provided for in this Section; such money shall be managed as directed by the agency from which it is received.

B. (1) The monies in the school fund shall be deposited in a single bank account, preferably interest-bearing, on which checks may be drawn. The bank shall be selected in the manner required by the policy or direction of the school board or, if there is no policy or direction, at the discretion of the principal.

(2) 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)(a) No money shall be drawn on the school fund account without a request therefor; no withdrawal shall occur unless the check carries the signature of the principal, or the administrator who assumes his duties during his absence. (b) No monies shall be drawn on the school fund account unless the request for withdrawal of funds carries two signatures, one of which shall always be the principal's. (c) The other signature shall be: (i) In the case of a request for withdrawal by an entity which has deposited pursuant to the status described in R.S. 17:414.3(B)(2)(a) and (e), an officer, member, or sponsor of the entity, designated by the entity. (ii) In the case of a request for withdrawal for the pursuit of a restricted use or purpose as described in R.S. 17:414.3(B)(2)(b), another school administrator, faculty member, or employee who is approved by the donor and is familiar with the purpose of the donation. (iii) In the case of a request for withdrawal of money deposited pursuant to R.S. 17:414.3(B)(2)(c) or (d), any other school administrator, faculty member, or employee. (d) Withdrawals may be made for estimated amounts of anticipated need, but in such cases shall be accounted for with receipts, which accounting shall be reflected in the school fund records and which receipts shall be retained with the record until the report provided for in R.S. 17:414.3(C) is approved by the superintendent. (e)(i) Money deposited in the school fund pursuant

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to R.S. 17:414.3(B)(2)(a), (b), (d), and (e) shall be used according to the purpose for which it was generated or for the purposes selected by the depositing entities, provided such expenditures are approved by the principal as indicated by his signature on checks for withdrawals. (ii) Money deposited in the school fund pursuant to R.S. 17:414.3(B)(2)(c) may be expended at the discretion of the principal provided such expenditures are for the benefit of all or any of the school's students, faculty, staff, facility, or program and provided the ledger reflects the expenditure.

(4) Deposits in the school fund account shall be made by the principal, or his designee from among the school staff.

(5) Every deposit or withdrawal from the school fund account shall be entered in the separately maintained record as provided in Paragraph (2) of this Subsection.

(6) The records of the school fund shall be reconciled monthly with the school fund account statement of the bank regarding activity in the school fund account. Bank statements shall be signed by the principal, once reconciled with the records, and retained with the school fund record.

The school fund records shall be reviewed annually by the principal and one other member of his administrative staff. Such review shall be reflected in the record by the signature of both reviewers.

(7)(a) Any amount of money in the school fund account in excess of that needed to permit the access described in this Section may be invested by the principal in accordance with R.S. 33:2955. However, balances in the school fund account shall include all monies deposited pursuant to R.S. 17:414.3(2)(a), (b), and (e) unless the depositing entity approves the investment of any portion of its deposits as provided in this Paragraph, which approval shall be in writing and maintained with the school fund record. (b) Any investments made pursuant to this Paragraph shall be recorded in the records of the school fund, shall be reported as required in Subsection C of this Section, and shall be accounted for in any review or reconciliation of the school fund. (c) Earnings on any investment made pursuant to this Paragraph shall be considered the same as, and may be expended as, provided in R.S. 17:413.2(B)(3)(e)(ii).

C. Each school principal shall report on his school's fund annually to the superintendent or a member of his staff designated by him, at a regular time designated by the superintendent. The report shall be sufficiently detailed to notify the superintendent of account balances, significant deposits, significant expenditures, and any unresolved errors or discrepancies. The superintendent shall approve such reports in writing to the school within two months of receiving the report or shall notify the principal of any further information needed or examination required. The superintendent shall be responsible for notifying the school board of the apparent need for further examination, supervision, or intervention. The school board may require and provide for an audit of the school fund of any school within its jurisdiction at any time.

D. No agency of state government, or any of its branches, shall supervise, regulate, or audit the school funds provided for in this Section, except upon request of a city or parish school board.

E. Nothing in this Section shall be construed to permit an expenditure that is otherwise prohibited by law