



# **School Activity Fund Manual**

Revised: 7-2019

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## **INTERNAL CONTROL STRUCTURE**

### **1.1 PURPOSE OF SCHOOL ACTIVITY FUNDS**

**School activity funds** are those monies collected by students, school personnel, parents and/or groups for school purposes, for school-related purposes, and for charitable or other approved agencies. Activity funds shall contribute to the educational experience of all students and shall not conflict with but shall contribute to the instructional program and general welfare of the school. These revenues are used for a variety of purposes ranging from miscellaneous supplies for the school to equipping and maintaining athletic teams. These funds have increased in recent years from insignificant amounts to many thousands of dollars. These monies are regulated by Louisiana Revised Statute 17:414.3 (Appendix A) and resolutions of the Livingston Parish School Board.

### **1.2 RESPONSIBILITY FOR SCHOOL ACTIVITY FUNDS**

School principals, when they accept their appointment as the school administrator, assume ultimate responsibility for the school activity funds at their school. The supervision of the school activity funds and financial records will be provided by the Business Department. The Livingston Parish Public Schools (LPPS) holds the school principal fully accountable and **personally** liable for any shortages, deficits or mismanagement of any funds.

All school employees 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) at their school understand the LPPS policies, principles and procedures.

The Business Department will provide assistance in training new bookkeepers and in explaining any policy, principle or procedure that any school personnel do not understand. The Business Department audits the schools to insure compliance with Board policy and state law.

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**1.3 SAFEGUARDING MONEY, RECORDS AND INVENTORIES**

All financial records, money and inventories shall be subject to appropriate security measures, which would protect them from theft, loss, unauthorized entry, fire, water damage, etc. When using a fire proof filing cabinet, it should be locked at all times and the keys should be restricted to an authorized few. When a safe or vault is available, the combination should be changed whenever there is a change in personnel. The combination should be restricted to an authorized few and not left available for others to read. The Business Department should be notified when a change to the combination has been made and shall keep copies of all current combinations on file for the Superintendent.

**1.4 RECORD RETENTION**

All accounting records should be retained for a period of five years. These records must be retained in the office for 3 years and then must be kept in storage for 2 additional years. This would include canceled checks, financial statements, invoices, receipts, deposit slips, bank statements, cash receipts journal, cash disbursements journal and other documentation identified in this manual. After five years the only documents that must be retained are the end of year re-caps. All other records may be destroyed.

In the event your records are destroyed by a disaster (fire, flood, etc.), you must notify the Business Department within 30 days of the loss to document the event.

**1.5 THEFTS OR LOSS OF MONEY**

It shall be the responsibility of the principal or other administrator in charge of any school to report promptly any loss or theft of funds by telephone or email to the Business Department and/or the Superintendent. The principal is also required to submit a written report to the Superintendent within 24 hours of any such incident to include a description of the loss, identification of the perpetrators, if known, and any suggested measures to prevent reoccurrence of similar incidents.

The Business Department will investigate the theft or loss of funds. The principal or other school personnel will provide cooperation and assistance. Upon completion of the investigation, the Business Department will give a verbal report to the Superintendent or his designee. The Superintendent will notify the local police department or the sheriff's department (if necessary) and make a report to the Board. The Business Department will also submit a written report of its findings to the Superintendent within 24 hours of the investigation.

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**1.6 PROHIBITED USES OF SCHOOL ACTIVITY FUNDS**

The management of school activity funds should be in accordance with sound business practices, including sound budgeting, purchasing, and accounting practices. The list shown below is some of the **PROHIBITED USES** of school activity funds.

1. Lending money to faculty members, school employees or students for any reason or purpose.
2. Use of school funds for faculty luncheons, faculty banquets, retreats, parties for staff, including food, decorations and favors.
3. Use of school funds to provide coffee service for faculty and staff on a daily basis.
4. Use of school funds to purchase flowers or corsages.
5. Purchase of gifts for faculty or other school employees. Purchase of a GIFT for any person or organization. This includes: gift certificates, retirement gifts, flowers, holiday gifts and food gifts.
6. Payment of union dues (dues to educational organizations that benefit the faculty, staff or students are permissible).
7. Cashing personal or school checks.
8. Christmas gifts or cash value gifts to students (checks, gift cards or other awards for students for fund raising prizes, or academic achievement are allowed). See Section 5.20.
9. Ordering and paying for merchandise for personal use through the school and later reimbursing the school for the purchase.
10. Payments of local civic dues - i.e., Rotary Club, Lions Club, Chamber of Commerce, etc.
11. Purchasing materials and/or services from a relative as stated in the Louisiana Ethics Code.
12. Contributions to charitable organizations (collections from students and faculty are permissible).
13. Alcoholic beverages, tobacco products, controlled substances, firearms and other weapons.
14. Direct payment of any type of wages to employee(s) of the school system. (Payment should be paid through the Payroll Department)

**\*\*All money generated by students (fundraisers, concessions, class fees, athletics, etc) should directly benefit the students educational needs.**

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#### **1.7 PURCHASES OR DONATION OF EQUIPMENT**

All assets, as defined in the latest edition of the Fixed Asset Manual, purchased by the school or school board and all assets donated to the school are considered property of LPPS. A school does not have the authority to sell or dispose of any assets belonging to LPPS. An audit of fixed assets at each school site by the Business Department may be made anytime during the school year.

The principal is responsible for immediately notifying the fixed asset controller in the business department when the following occurs: donation of equipment in excess of \$5,000, school equipment purchased in excess of \$5,000 and ALL theft sensitive items that are purchased or donated. The item will be tagged and the information will be recorded into the Fixed Assets Inventory by the Business Department.

Theft-sensitive items are those items most subject to loss and not classified as assets. Examples include, but not limited to: Yeti coolers, iPads, Surface tablets, pressure washers, weed eaters, etc.

#### **1.8 RESPONSIBILITY TO REPORT VIOLATIONS**

Bookkeepers, principals, assistant principals, and employees of LPPS, having knowledge of a violation of the policies and procedures outlined in the School Activity Fund Manual, are required to notify the Business Department or the Superintendent immediately. No employee shall be discharged, demoted, suspended, threatened, harassed, or discriminated against in any manner regarding his/her employment for reporting a violation.

#### **1.9 ETHICS**

Persons employed by a school may accept gifts (“things of economic value”) from or on behalf of a student or former student only when: the value of the gift does not exceed \$25 and the aggregate value of all gifts from or on behalf of any one person does not exceed \$75 in a calendar year.

Persons employed by any local government (including a school or school district) may accept the following gifts: promotional items having no substantial resale value, and food, drink, or refreshments, including reasonable transportation and entertainment incident thereto, consumed while the personal guest of some person.

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## **ACCOUNTING, AUDITING AND REPORTING**

### **2.1 CLASSIFYING FUNDS**

In governmental accounting, and specifically school accounting, we use fund accounting. Fund accounting allows a bookkeeper to demonstrate that funds are received and expended in accordance with restrictions, if any, placed on the source of funding. Fund accounting is also required under state law, Louisiana Revised Statute 17:414.3 (Appendix A). School Activity funds should be classified in one of the following categories:

**Administration/General Fund** - The Administration account is used to account for all revenues and expenditures, which tend to benefit the general school population. Revenues and expenditures in the Administration account are not restricted to any specific group or activity.

**Athletics** - Funds received from athletic events and from students who participate in different athletic programs. Each sport should be listed and maintained in separate accounts and shown as separate accounts on the financial statement. Examples include football, basketball, baseball, etc. These funds are restricted and cannot be used for any purposes other than those intended by the **group, sponsor and principal**. Meals purchased are restricted to **TEAM** meals only and must have a copy of the team roster and itemized meal receipt attached. **Coaches meetings are NOT allowed.**

**Classes (High School)** - Funds raised by the students of a class (senior class, junior class, etc.). Class accounts should be established on the basis of the graduation so that balances would automatically follow the class until graduation. Graduating class accounts should be closed at the end of the fiscal year, with the graduating class making provision for the disposition of remaining balances prior to graduation. Any inactive and unclaimed restricted balances may be transferred to the Administrative account with authorization from the principal. Otherwise, these funds are restricted and cannot be used for any purpose other than those projects and activities approved by the **sponsor and students** of the class.

**Classes (Elementary)** - Funds raised by the students of a class (1<sup>st</sup> grade, 2<sup>nd</sup> grade, etc). Class accounts may be established on the basis of the grade or by teacher. All monies collected must be disbursed on/for the students that the money was collected from. Any inactive and unclaimed restricted balances may be transferred to the Administrative account with authorization from the principal. Otherwise, these funds are restricted and cannot be used for any purpose other than those projects and activities approved by the **sponsor and students** of the class.



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**Clubs** - Funds raised by the students of a club (4H, Band, FBLA, etc.). These funds are restricted and cannot be used for any purpose other than those projects or activities approved by the sponsor and students of the club, this includes any meals provided to club members or faculty. This should be supported with a copy of the club meeting minutes.

**Grants** - Funds received by the school for a specific purpose. These funds are restricted and cannot be used for any purpose that is not stated in the grant. Examples include SIP, EEF, LPPS Teacher Allotment, etc. These funds must be spent timely due to the fact that some have limits on the amount that may be carried over.

## 2.2 FACULTY FUNDS

These are funds consisting of voluntary contributions from faculty members (includes ALL employees) and are maintained within a separate school activity account (ex. Faculty Fund). Participating faculty members must be advised with respect to the specific purpose(s) for which the funds are to be used.

Attorney General Opinion 05-0429 states that “vending machines that are owned, operated and maintained by employees, and not leased, purchased, operated or maintained with public monies, should not be considered public funds”. Therefore, the LPPS will allow monies received from the school’s faculty vending machines to be deposited within the school’s faculty fund account.

All monies received from outside sources, with the exception of the two mentioned above, that are deposited into the school’s faculty fund account must have a contract or letter from the donator stating that the intended use of the funds are for faculty appreciation. Monies generated by students or fundraisers **CANNOT** be deposited into this account, even if a letter is provided by the vendor.

## 2.3 MONTHLY FINANCIAL STATEMENTS AND BANK RECONCILIATION

The bank statements (School Activity Funds and School Food Service) initially needs to be opened by the principal and signed and dated, prior to the bookkeeper receiving and reconciling.

Schools are responsible for submitting a monthly School Activity Fund Financial Statement to the Business Department. This report is to be prepared by the school bookkeeper and approved by the principal.

Monthly financial statements are prepared for internal use by the school principal, school bookkeeper, faculty sponsors, club officers and Central Office. The

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deadline for submitting this report is on or before the 15<sup>th</sup> day of each month following the period covered. Example: The October Financial Statement would be due on or before November 15. The completed monthly financial statement is to be signed by both bookkeeper and the principal. All documents (bank statement-can exclude copies of cleared checks, trial balance-run report as of last day of reporting month, bank reconciliation-signed by principal, deposits in transit, outstanding checks and cleared checks) must be uploaded into School Funds Online. Once these documents are uploaded send email to the Business Department Accountant to confirm that your reports are complete. You will not send originals.

School bookkeepers are responsible for reconciling the School Lunch Bank Statement at the end of each month. At the end of each month, the cafeteria manager will print off a list of all daily deposits made for the month and give this report to the bookkeeper. The bookkeeper will use this list to reconcile to the bank statement. The bookkeeper may use the Bank Reconciliation (Exhibit #13) form included in this manual or any form of reconciliation. The bookkeeper and the principal need to sign and date when the reconciliation is complete. After the reconciliation is complete, the bookkeeper will write a check to LPPS in the amount that is left in the school food service account. The bookkeeper will send the bank statement, copy of the reconciliation and the check to the business department at the central office by the 15<sup>th</sup> of each month.

#### **2.4 YEAR END CLOSING PROCEDURES**

**The year-end process will be completed by the Business Department** and will take place after your 6/30/XX bank statement has been reconciled and all necessary reports have been printed for the year. Year-end must be completed before posting any July transactions. June will be the only month that you will hold your books open until you have reconciled, printed all required reports, and received word from the Business Department that the year-end has been completed for your school.

Complete all June transactions: receipts, disbursements and journal entries. As you complete June's Bank Reconciliation, steps #1 through #7, note the following: The only items that should be listed on Step #5 are bank errors that are to be corrected by the bank next month.

Be sure to print ALL bank reconciliation reports (outstanding checks, deposits in transit, and bank reconciliation) when displayed.

Click on the green FINISH button after printing all reconciliation reports.

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Print a Receipts and Disbursements Report with an ending date of 6/30/XX and uncheck "Exclude Beginning Year Balances".

**Notify a Business Department Accountant when you have completed these steps.** You will then wait until you receive word from them that your year-end process has been completed. Once you receive this notification, you may begin with postings in July.

## **2.5 JOURNAL VOUCHERS/TRANSFER OF FUNDS**

School activity funds are restricted funds that cannot be transferred from one account to another account without the written approval of the sponsor and the principal. Authorized transfers must be approved by the school sponsor(s) and the principal after completing and returning the School Activity Journal Voucher/Transfer of Funds.

## **2.6 PETTY CASH**

Petty cash is a sum of money set aside for the purpose of making change or paying small obligations for which the issuance of a formal voucher and check would be too expensive and time consuming. Petty cash disbursements are made from time to time as needed; a receipt or petty cash voucher being complete in each case. At the end of each month, or when the petty cash fund is completely or almost expended, a report with substantiating petty cash vouchers is prepared and the petty cash fund is replenished for the amount of disbursements by a check drawn on the appropriate school account. The total of petty cash on hand plus the amount of signed receipts or petty cash vouchers at any given time must equal the total amount of petty cash authorized. The amount of petty cash on hand shall NOT exceed fifty dollars (\$50.00).

## **2.7 AUDIT OF SCHOOL ACTIVITY FUNDS**

A school audit will be conducted at designated times by the Business Department. All school audit reports with any resulting findings or violations will be reported to the Superintendent, the school principal and the school board member of that district. The principal is responsible for a written response to the auditor on the findings in the audit report. The principal is responsible for adhering to all audit recommendations. Any exception to audit recommendations must be explained in writing by the principal to the Superintendent. The Superintendent will then decide if further action is needed.

## **2.8 FUND RAISING REPORTS**

Projects for the raising of school activity funds should in general contribute to the

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educational experience of students and add to the instructional program. All school employees that wish to engage in fund raising projects are required to obtain written authorization from the principal on the Report of Fund Raising Project - (Exhibit #1) before the fund raising project begins and authorization at the completion of the fundraiser. Fund raising projects that have been unsuccessful or difficult in the past should be avoided. The fundraiser should generate a target of 40% net proceeds.

A fund raising activity is defined as any activity involving the participation of the student body or a school recognized group undertaken for the purpose of raising funds for a school or school sponsored group. This includes athletic sponsorships.

The bookkeeper shall file and keep all "Report on Fund Raising Project" forms in one folder at the school. These forms should be numbered sequentially to identify and separate each fund raising activity, and should be filed in numerical sequence for each school year. The bookkeeper should also attach a detailed account analysis for each fundraising activity that shows the income and expenses for each project.

Fund raiser forms (1) are required when the school collects and deposits money from students in the school activity fund account, (2) are not required when the company collects the money and issues the school one check for commissions or profit. Example: (Pictures)

A Fundraising Activity Final Report or Event Code Profit/Loss Detail report must be prepared for all fundraising activities within thirty (30) days of the completion of the fundraising activity.

It is recommended that event codes be used in School Funds Online software to reconcile the Fundraising Activity Final Report with the general ledger.

Schools must be aware of the gaming laws involved with raffles. Please see Exhibit #10.

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## **CHECKING ACCOUNT, LOANS AND INVESTMENTS**

### **3.1 CHECKING ACCOUNT**

Each school should have only one school activity fund checking account and one school food service checking account at a bank insured by the FDIC and located near the school. Signature card authorizations should be kept to a minimum and current. **Schools are not allowed to use DEBIT CARDS, SETUP PAYMENTS ON AUTOMATIC DRAFT, NOR PAY BILLS OVER THE PHONE.**

The use of counter checks is strictly prohibited. Checks must be used in numerical sequence, and each check number must be accounted for (voided checks must be entered in the accounting software and be listed on a check register).

Principals are required to select an interest-bearing checking account. Interest earned shall be recorded in the Administration account only.

### **3.2 SIGNATURE ON CHECKS**

All checks written from the school account must carry the signature of the school principal or the person he/she has designated to sign checks in their absence. Signature stamps are not acceptable. The principal's signature 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. The school must notify the business department at the LPPS when signers on bank accounts have changed. Official documentation must be submitted before any changes can be made.

### **3.3 BORROWING MONEY**

Individual schools are not permitted to borrow or lend money for any reason or purpose.

### **3.4 INVESTMENTS**

If a school has excess funds (more than an amount needed for the next year's operation) in an individual school account (such as Administration), then the principal is allowed to invest these funds. Types of investments are limited to the

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option of purchasing investments that yield the best return, whether it is with their neighborhood bank or the system's depository bank.

Interest earned and received from these investments must be deposited into the account to which the investment belongs. Interest must be expended in accordance with the purpose of the fund into which it is deposited. All investments made must be recorded in the records of the school funds. The investment and the interest earned must be reported and accounted for in any review or certificates of deposit, other time deposits, treasury bills and bonds. Schools have reconciliation of the school funds.

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**RECEIPTS, DEPOSITS AND NSF CHECKS**

**4.1 DEPOSITS OF SCHOOL ACTIVITY FUNDS AND SCHOOL LUNCH ACCOUNT**

All checks and cash received should not be held by faculty members and shall be deposited by the school bookkeeper **daily**. No funds should be on school campus for more than 2 days. Under no circumstance should cash be set aside to make payment for goods or services rather than depositing these monies.

Money should never be taken to an employee's home or kept in an employee's vehicle. All monies collected should be taken to the bank for deposit in the school activity fund checking account. Money should NEVER be left on the school campus over weekends or holidays.

The bookkeeper is responsible for taking the school lunch deposit to the bank. The cafeteria manager is responsible for having an employee collect the money, verifying the money and creating the deposit. She will then bring the deposit to the bookkeeper to bring to the bank.

**4.2 DEPOSIT SLIPS**

Bank deposit slips shall be prepared in duplicate. The original deposit slip is left at the bank, and the duplicate is validated by the bank teller and is kept for the school activity accounting records. The line titled "Less cash received" on the deposit slip must be left blank.

**4.3 ENDORSEMENT OF CHECKS**

All checks received shall be endorsed with a facsimile stamp. The stamp shall read "For Deposit Only," and shall include the School Name and Bank Account Number.

**4.4 SCHOOL EMPLOYEES WHO COLLECT MONEY**

School employees who handle money should be aware of the need for maintaining accurate and systematic records of all monies collected. Money should never be left in a faculty member's desk or filing cabinet. It should be receipted and turned into the school bookkeeper immediately. Leaving it unattended in a classroom will only invite a theft or loss of monies.

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School employees are required to record collections of monies for various activities and purposes, in Online Teacher Receipting Program. These monies collected should be given to the school bookkeeper daily.

All money (cash/checks) collected must be deposited to the activity funds bank account. Cash collected may not be used to make purchases or payments of any kind. All payments from the activity fund must be made with a check issued by the bookkeeper drawn against the proper bank account.

All money collected must be deposited in the same form as collected. A personal check may not be substituted for cash collected. No personal checks are to be cashed from funds collected.

Sponsors are responsible for collecting, counting and turning in all funds collected to the bookkeeper. The bookkeeper is responsible for verifying the count and depositing the funds to the bank account. Sponsors are not to take money home or keep it in unsecured classrooms. Large collections should be deposited with the bookkeeper each day and stored in the campus safe. The bookkeeper may want to establish set times each day for collected funds to be turned in.

#### **4.5 ONLINE TEACHER RECEIPTING**

Online Teacher Receipting must be used by all schools and a receipt must be issued whenever money is collected from a student. When the teacher is done collecting money for the day, the teacher will complete a deposit in online teacher receipting and will send the collected money to the office for the bookkeeper to complete the deposit process.

Consecutively pre-numbered tickets will be used as receipts for all events with admission fees and controlled admissions.

Teachers, club sponsors, faculty and staff must acknowledge receipt of monies received from students for workbooks, supplies, field trips, club events, school events (other than admission to athletic events), fund raisers, or any purpose in the following manner:

- a. Less than \$5.00 – Enter into Online Teacher Receipts (OTR) is recommended; use of a class roster or list to record the amount paid by each student is permitted; however, no receipt, list, or entry into OTR is required;



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- b. At least \$5.00 and above from a student –Online Teacher Receipt is required.

The school bookkeeper is required to issue a **computer-generated receipt** for the exact amount of the funds received. The receipt should indicate the type of funds received (cash, check, or both). Each receipt is required to have the name of the person who the funds are being received from and signed by the person receiving the funds. If the amounts counted by the bookkeeper differ from the amounts listed on the Online Teacher Receipting Deposit, the employee will be notified immediately. Under no circumstances should the person who counted the money be the same as the person issuing the receipt.

Due to the separation of duties it is **strictly prohibited** for the bookkeeper to collect money from students and initially count money. **The responsibility of the bookkeeper is to verify money collected and deposit funds.**

#### **4.6 ONLINE/ELECTRONIC DEPOSITS**

All schools are required to use Online School Payments. LPPS strongly encourages the schools to promote the use of Online School Payments with teachers and parents. This process eliminates the need for teachers to issue individual receipts. It will also eliminate the need to issue receipts and make deposits. Another added benefit to the school is less risk of loss of funds.

Online School Payments deposits are made on the 1<sup>st</sup> and the 15<sup>th</sup> of each month. The bookkeeper needs to post these deposits into the accounting software on these dates.

#### **4.7 CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES**

These are revenues from foundations, private individuals, or private organizations for which no repayment or special service to the contributor is expected. All contributions/donations should be listed on the Donations Received By School - (Exhibit #3). A copy of the check and the contract or letter from the donator stating the intended use of the funds should be attached to the above mentioned form.

All contributions/donations deposited into the school's faculty fund account must have a contract or letter from the donator stating that the intended use of the funds are for faculty appreciation.

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**4.8 ENVISION PAYMENT SOLUTIONS (EPS)**

The contact information for Envision Payment Solutions:

[support@envisionpayments.com](mailto:support@envisionpayments.com)

1-800-618-1110 (Toll Free)

1-770-709-3200 (Phone)

1-770-709-3007 (Fax)

1-770-709-3099 (Fax)

Mailing:

PO Box 157

Suwanee, GA 30024-9998

EPS will only guarantee payment if the following requirements are met:

1. Full Name on the check
2. Street Address (No PO Box)
3. Home phone number with area code
4. Secondary phone number with area code
5. Driver's License number
6. No temporary checks
7. Must be less than 21 days of issuance
8. Checks cannot be written for more than \$300
9. Checks cannot be received from the same person more than three times

**4.9 ATHLETIC AND GAME CONCESSION DEPOSITS**

Monies collected from athletic games and concessions shall be counted by the school designee and administrator (two people), recorded on the Game Recap Sheet (Exhibit #4) or the Concession Recap Sheet (Exhibit #5) for concession collections, placed in a bank bag, and taken to the bank's night depository, if available. If not available, it should be secured in the school safe. On the next available working day the school bookkeeper shall verify the money in the bank bag and receipt the money. Supporting documentation for athletics and game concessions should include a reconciliation of all monies from ticket sales, gate change, concession sales, concession change, etc.

**Gate Sales:**

Consecutively pre-numbered double tickets in a continuous number sequence must be used for admission to athletic events for which there is an admission fee.

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The tickets used may identify each game by date or opponent, or may be different colors for each game, or both.

Tickets should be sold from a booth or similar station, except for advance sales, which should be made only through the school. School should retain one side of the ticket and attach the starting and ending tickets to the game recap sheet for reconciliation purposes.

Entrance after purchasing a ticket should be through an entrance gate where the ticket will be taken by a person other than the seller. The ticket should be torn in half and disposed of.

The Game Recap Form should have attached to it the first ticket on the roll and the last sold ticket; the number of tickets sold is the difference between those two ticket numbers plus one.

## **4.10 CHANGE FOR ATHLETICS AND GAME CONCESSIONS**

Schools needing money for athletic events or concessions should make a check payable to the vendor "Start-Up Money" and add the assistant principal or the coach in the address line. This individual goes to the bank, obtains the money, returns to the school, and gives the money to the school bookkeeper or principal. The school bookkeeper or principal verifies the amount, separates what is for concessions and what is for athletics, and then gives it to the appropriate faculty members. You should never have more than \$500 total start-up money for concession and gate.

This money must be re-deposited at the close of such event or season.

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**4.11 CROWDFUNDING**

Crowdfunding is the process of soliciting a specific gift or donation to fund a specific purchase or project, typically through websites designated for this purpose. Because crowdfunding is a unique form of fundraising, the following will apply whenever a School Board employee seeks gifts and donations through a crowdfunding website intended to benefit the School District, the School District's students, and is initiated by a School Board employee acting in his/her capacity as a School Board employee.

All crowdfunding requests are to be approved by the principal of the employee seeking financial support for a project by using crowdfunding sources. This approval **MUST** to be done on the districts crowdfunding approval form prior to the start of the project. The determination by the employee's principal is final.

A file is to be maintained at the school for any crowdfunding request. This file should include:

1. The crowdfunding approval form signed and dated by the principal
2. Any photos/images posted with the project
3. A copy of all agreements and permission forms
4. A copy of the website donation and withdrawal report (following the conclusion of the fundraiser)

All donations or gifts that are requested using the District's name, referencing the employee's position with the District even if the District is not named, requested on behalf of the District's students specifically or in general, or involves District employees acting in their capacity as District employees, are considered District property.

All monetary donations shall be recorded by the bookkeeper in the accounting system at each school. No school banking information will be given out. A check should be requested to be mailed to the school in the name of the school, not an individual person. School Board employee personal bank accounts may not be used.

Property (e.g. supplies, equipment) received through crowdfunding is considered to be the property of the School Board and **MUST** remain in the recipient-classroom. If the teacher moves to another site within the School District or leaves to teach in another school system, the materials remain at the school.

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All items received through crowdfunding must follow School Board inventory procedures.

Information placed on crowdfunding websites **MUST NOT** violate student privacy. Information that cannot be listed includes, but is not limited to:

1. Student names,
2. Descriptions of the school's student population as disabled, in poverty, English language learners, etc., or
3. Statements that infer the school is unable to meet the needs of the children it serves.

Posting of pictures/videos/images of any students or staff must be approved by the employee's supervisor and appropriate releases must be executed.

Employee solicitation is not at the direction of the School Board or the employee's supervisor. As such, the employee enters into terms of service or agreement with a crowdfunding platform at his/her own risk.

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## **PURCHASES, DISBURSEMENTS, AND PAYABLES**

### **5.1 PURCHASES**

School purchases may **not** be made without written **prior** approval from the principal. This can be done with the completion of a purchase request form (Exhibit #7) or purchase order prior to the purchase being made. These documents must be signed and dated by the principal. Purchases that are made by teachers, school employees or other persons associated with the school, without the authorization of the school principal, are the sole responsibility and obligation of the individual making such purchases.

All purchases made with School Activity Funds should utilize the policies and procedures outlined in the latest edition of the Livingston Parish Public Schools Purchasing Manual. For purchases to be paid from School Board funds (Example: district funds or funds from grants, exception Special Ed funds) a MUNIS requisition must be submitted for approval and a purchase order must be issued **before** items are purchased. Also, when telephone quotes or written quotes are necessary, documentation should be placed behind the invoices and the checks. If items are ordered, all purchases made should be delivered to the school, not an employee(s) home or alternate address.

### **5.2 VENDORS**

Vendors that provide services to the school that do not have a business name and a federal tax ID# should be marked as a 1099 vendor. All vendors must complete a W-9 (Exhibit #6) and submit it to the Business Department to be added in the accounting software.

The vendor "Refund" has been created to refund students or parents as the need arises; such as a field trip, textbooks and fees to be refunded.

The vendor "Reimbursement" has been created to reimburse school employees for purchases made on behalf of the school. This procedure should be kept to a **minimum**. Every effort should be made to pay vendors directly with a school check. This eliminates the need to pay sales taxes and makes for a better audit trail.

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**5.3 PUBLIC BIDDING (LA R.S. 38:2212)**

All purchases of materials and supplies or equipment exceeding \$30,000 shall be advertised and awarded by contract to the lowest responsible bidder who has bid according to the contract, plans and specifications advertised.

Purchases of materials and supplies or equipment of \$10,000 but less than \$30,000 shall be made by obtaining not less than three telephone or facsimile quotations. A written confirmation of the accepted offer shall be obtained and made part of the purchase file.

There are no statutory requirements for purchases of materials and supplies or equipment costing less than \$10,000. It is recommended that three quotes be received for purchases of \$5,000 or more.

**Exceptions to the above procedures are as follows:**

1. Purchases of parts and repairs for vehicles, machinery, and equipment may be made with an authorized dealer (a dealer certified to perform maintenance and repairs by manufacturer of a specific brand of equipment) or through competitive bids.
2. Purchases of the following items or types:
  - a. Federal or state government surplus property
  - b. Purchases from State (State Contract) – Items which have already been bid by the State require no additional bidding by the School Board; example office equipment, air conditioners, water coolers, etc.
  - c. Textbooks, newspapers, subscriptions or foreign publications.

**5.4 SCHOOL ALLOTMENTS**

Student /General Allotment – These funds are used to purchase teaching materials and classroom equipment. The funds are sent to the school to use at its discretion and the amount allocated is calculated on a per student basis.

Office Allotment - The primary use of these funds are for telephone, stationary, copier expenses, fax expense, postage, etc. The funds are sent to the school to use at its discretion and the amount allocated is calculated on a per student basis.

Library Allotment – A designated amount is allocated each year. These

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funds are sent to the school to be used for miscellaneous expenditures in the school's library. The funds may be carried over from one year to the next year. However, if amount carried over exceeds \$1,000 then you will not receive funds the following year.

Science Allotment - These funds are used to purchase consumable supplies or classroom supplies for student use in science classes. They are allocated on a per student basis. Any unused money must stay in this account.

Band Allotment – Given to Junior High and High Schools on an alternately annual basis. Funds are used for equipment, supplies and uniforms. Funds cannot be used for trips, festivals, etc. These funds can be carried over between fiscal years.

Warehouse Allotment - Each school is allocated a warehouse allotment each year to be used to purchase paper, custodial supplies, printer cartridges, lighting and pesticides. These items are to be ordered via MUNIS requisition entry. The amount is calculated using the student count and square footage of each school. There is no carryover of unused funds.

Vocational Allotment – These funds are sent to instructors who are teaching Career & Technical Education courses at the middle and high school campus'. The funds are sent based on student count per vocational course. The funds may be spent on materials, supplies, both consumable & non consumable, and field trips for content related trips. Funds that are not used may be carried over to the following year. A teacher/instructor who transfers out of the vocational area into another non vocational area may not transfer the funds. If the course is being eliminated the funds should be returned to the Central Office.

SIP Allotment - Funds must be spent on items in your School Improvement Plan that address the identified weaknesses in your school data; support parental involvement; curriculum/instruction; and/or support student behavior/academics (acceleration, remediation, after/before school behavior clinics, PBIS activities, data review meetings/PLC's that address identified needs). Funds cannot be used to pay for substitutes, faculty meetings, building maintenance, athletic programs, teacher incentives, and meals for faculty/staff members.



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**5.5 ADVANCES AND ALLOWANCES**

NO advances or allowances are allowed for any school personnel.

**5.6 STIPENDS OR SUPPLEMENTS**

Supplemental pay to school employees will be allowed from local school funds **BUT** payment **MUST BE MADE** to employees by Central Office payroll check. Local schools will reimburse the Central Office by check through self-generated funds for the supplemental payment. A list of employees to be supplemented and the amounts of the supplement must be submitted to the Central Office for approval by the assigned supervisor prior to payment. Please check the bill school box on the supplemental pay form. The school will be billed from the Central Office. If an employee leaves the system before the supplemental pay period is up, he will be required to refund all unearned monies received.

**5.7 TRAVEL REIMBURSEMENTS**

Reimbursements to principals, faculty and staff members for travel and other related expenses may be made from school activity funds in accordance with Board Policy and the purpose of the fund. The purchase of gasoline for a personal vehicle is **not** allowed. Reimbursement for meals to employees must follow the board policy for **ALL EMPLOYEES. NO EXCEPTIONS!!** Reimbursement will only be made from itemized receipts not exceeding the allowable amount. All persons requesting reimbursement for travel must complete and sign a LPPS Travel Expense Account - (Exhibit #8) and submit it to the school bookkeeper for payment. Travel reimbursement requests from principals must be approved by the Assistant Superintendent before payment can be issued. Required documentation must be kept on file for audit purposes. The LPPS Travel Expense Form and Travel Regulations can also be found on our website, [www.lpsb.org](http://www.lpsb.org).

**5.8 CREDIT CARDS**

Using credit cards is a **risk factor** that could provide opportunities for management or employees to misappropriate assets. Schools are encouraged to limit the number of credit cards to one. The card should be used for emergencies only and not used for daily purchases. All credit card charges appearing on the monthly statement must have itemized/detailed receipts and other appropriate documentation. The business purpose must be clearly documented for all charges appearing on the credit card statements, including names and persons participating. A Credit Card Log – (Exhibit #9) should be used for all credit cards to track who has the card and for what purpose. The employee using the Credit

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Card must have a signed Procedure for Use of School Credit Card on file in the office (Exhibit #12). The principal is responsible for exercising adequate controls over credit card usage. Use of the school credit card **MUST have written prior approval by the school principal. This means that all credit card transactions must have a purchase requisition or purchase order attached along with an itemized receipt or invoice.** Credit cards should be kept on the school campus in a lock box or safe at all times. Credit card statements should NOT be paid over the phone, nor setup for payment via direct debit from an account. Credit card limits should not exceed \$15,000. This includes all credit accounts held by your school.

**\*\*Finance charges and late charges should never be incurred (Summer and holidays are not excuse)**

**5.9 ITEMIZED INVOICES**

All payments for goods or services made from school activity funds shall be supported by an itemized invoice or some other detailed documents from a business, including purchases made on the internet. Statements from vendors or employees may not be used to support cash disbursements. All invoices must have prior approval from the principal before payment is made. The principal must initial all invoices or check requests to show that it has been reviewed and approved.

Because supporting documents are necessary for all payments, in certain instances (stamps, officials at athletic events, etc.), it may be necessary for the school to prepare a document and have it signed by the vendor.

**5.10 VERIFY BEFORE PAYMENT IS MADE**

No payment should be made until there is evidence that the items have been received and that the amounts invoiced and ordered agree with the items received as to quality and quantity. The accuracy of costs and extensions should also be checked. All invoices must have prior approval from the principal before payment is made.

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**5.11 SALES TAX EXEMPTION**

Schools are exempt from paying sales taxes. If sales taxes are charged, the net amount of the invoice should be paid. If an employee is being reimbursed for items purchased, the sales taxes paid by the employee may be reimbursed, at the school's discretion, to that employee.

Sales taxes on third party purchases, if the school is not the end user of the product being purchased, are permissible.

**5.12 DISBURSEMENTS FROM SCHOOL FOOD SERVICE**

The checkbook for the school food service account needs to remain locked in the school safe. The bookkeeper is responsible for writing the monthly check to LPPS for the balance that is remaining in the school food service checking account at the end of each month. The cafeteria manager may also have refund checks that need to be issued to students periodically. If this situation arises, the bookkeeper needs to collect the necessary information from the cafeteria manager and write the check.

**5.13 PAYMENT & AVAILABLE FUNDS**

The school should make every effort to pay its bills on a timely basis. Payments must be made with a computer-generated pre-numbered school activity fund check and not cash or credit card. To maintain good accounting records and internal controls **NO MANUAL CHECKS** should be written. Checks should have original signatures. Facsimile signatures are not acceptable. Also, checks should never be signed in advance, and should never be made to a vendor, person, or company when funds are not available.

**5.14 VOIDING A CHECK**

A check cannot be altered, erased or destroyed. Should an error be made, mark the check "VOID" and write another check. Retain the check in the numerical file of canceled checks.

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**5.15 OUTSTANDING CHECKS**

Outstanding checks should be researched monthly and every effort should be made to issue a replacement check or encourage the payee to negotiate the check. (Exhibit #11) The procedure that needs to be followed is to send a letter when the check has been outstanding for 60 days, if no resolution is made then send letter again at 120 days. The bookkeeper must document all efforts that are made to try and resolve the outstanding check. If check remains unresolved after 180 days it will need to be filed with Louisiana Department of Treasury, Unclaimed Property. The bookkeeper will need to contact the business department at the central office to report the appropriate information.

Old outstanding checks may be written off against the account the check was initially charged to or to the NSF account.

Use your best judgment when deciding whether to issue a stop payment on a check. If the amount of the check is not a significant amount, then the cost and paperwork involved would not be beneficial. The bank will sometimes waive the stop payment fee, if asked.

**5.16 CHECK RECORDS**

The invoices and Request for Check - (Exhibit #7), when applicable, should be stapled to a duplicate copy (or stub) of the check, kept in a separate file and kept in numerical sequence by check number. When partial payments are made (though not recommended), the invoice should be copied and placed with each check until full payment has been made.

**5.17 FOOD AND REFRESHMENTS**

School Activity Funds can be used to pay for food and refreshments at banquets and meetings sponsored by various classes and clubs, such as the athletic banquet, FFA banquet, etc.. Receipts must be kept and a list of all people attending **must** be attached.

Principals may use school funds for purchasing snacks (not meals), coffee or other non-alcoholic beverages for use at school faculty meetings, partial day in-services, parental/community meetings or other school related activities. Itemized receipts **must** be attached along with an agenda and a list of all people attending.

Using school activity funds for faculty lunches, faculty banquets, faculty holiday parties, retreats or any other appreciation of services, etc. is **NOT ALLOWED.**

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(Exception is the use of faculty funds) School Activity Funds include administration, concessions, athletics, clubs, fundraisers and donations.

Principals can use school activity funds to purchase meals for an ALL DAY in-service or workshop (A day when students are not in school). **Itemized** receipts **must** be attached along with an agenda and a signed list of all people attending.

**5.18 ATHLETIC OFFICIALS**

All athletic officials requesting to be paid should be sent to the school bookkeeper by the Sports Association Assignment Secretary. The bookkeeper will issue a check for the officials submitted. If the official is not listed as a vendor, the Business Department should be sent a W-9 to add the vendor. In the event one or more of the officials change, or the game gets cancelled, the bookkeeper is to void those check(s). Under no circumstances are the officials to be paid in cash.

**5.19 EVENT CLEAN UP**

Any event hosted at the school which you compensate someone (non-employee) for their services should be paid to that vendor via a computer-generated check or a supplemental pay form should be sent to the Payroll Department for a LPPS employee. This includes, but not limited to, concession clean-up, gym clean-up, football stadium clean-up, etc. Under no circumstances are any individuals to be paid with cash from the gate/entry or concession collections.

**5.20 INCENTIVES AND AWARDS FOR STUDENTS**

Gifts for students are not allowed. Funds are not generated to provide gifts for students. These funds include clubs, sports, cheer, dance, band, etc. If a sponsor wants to provide a "gift" to students, whether for Christmas or end of year/season, then this must be done with personal funds. Incentives and awards can be given for fund-raising prizes or academic achievements.