



STUDENT ACTIVITY FUNDS HANDBOOK

Revised 07/2024

**JEFFERSON PARISH SCHOOL SYSTEM
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. (LA RS 17:414.3)
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. If applicable, the Principal shall open all credit card or lines of credit statements and sign and date them after reviewing the statements.
 - 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. A copy of the completed and Principal approved monthly reconciliation must be maintained in the school's accounting records as well as scanned into the school accounting software, School Funds Online ("SFO").
 - d. Reviewing, at a minimum, the account ending balances.
 - e. Ensuring that the Account Clerk fully understands the SFO Accounting Software and its implementation. The Student Activities Account Clerk at Central Office can provide assistance if necessary.
 - f. Reviewing and approving required procedural forms, such as, but not limited to: purchase orders, donation acceptance forms, crowdfunding forms, fundraising reports, ticket reconciliation and event/game reports, field trip approval forms, etc.

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 policies 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.

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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. Gifts of appreciation for teachers, bus drivers or other school-based employees.
 - a. Expenditures must be kept to a \$15 limit per person per event with an annual limit of \$45 per person.
 - b. Student funds may not be used for this type of expenditure.
 - c. This limit applies to all funding sources maintained by the School, including but not limited to staff hospitality, teachers' lounge, PTO, child care profits, General Fund, etc.
2. Meals of appreciation for teachers, bus drivers or other school-based employees.
 - a. Expenditures must be kept to a \$10 limit per person per event with a maximum of 4 events.
 - b. Student funds may not be used for this type of expenditure.
 - c. This limit applies to all funding sources maintained by the School, including but not limited to staff hospitality, teachers' lounge, PTO, child care profits, General Fund, etc.
3. Snacks for meetings, incentives and/or monthly celebrations for teachers, bus drivers or other school-based employees.
 - a. Expenditures must be kept to a \$3 limit per person per event.
 - b. Student funds may not be used for this type of expenditure.
 - c. This limit applies to all funding sources maintained by the School, including but not limited to staff hospitality, teachers' lounge, PTO, child care profits, General Fund, etc.
4. Using the school property for charged parking at any school or community activity.
5. Payment for Principal's out-of-town travel.
6. 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.
7. Payments for a Principal's membership(s), up to \$300 annually, to an institutional organization in a related professional field.
8. Any equipment, whether purchased, rented or borrowed which is to be attached to a school building, including the custodial cottage.
9. Purchase of trees, if they comply with zoning regulations and future building plans of the School Board.

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. "Memory/Graduation" rings at the elementary or middle level.
4. Gifts for retirement, maternity, etc., unless utilizing hospitality or teachers' lounge accounts that are funded directly by staff. These employee-generated accounts should have documented limitations relating to each disbursement type.
5. Can shakes.
6. 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.
7. School/class/club/association/parent organization will not be allowed to conduct a bingo on or off school property.
8. Purchase of alcoholic beverages of any kind for any purpose, on or off school premises. This

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includes all funds, specifically hospitality and teachers' lounge.

9. Cashing of personal checks for any employee/staff or anyone else.
10. Games of chance.
11. Raffles of any kind.
12. 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 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 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 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 JPS General Operations Fund Budget is prepared with 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 JPS General Operations Fund expenditures are coded under "General Funds" accounts in SFO (via General Fund Account "0001" Series and/or Extracurricular General Fund Allocation Account "0002" Series).
3. All district funds allocated from the JPS General Operations Fund must be used and accounted for in the school year in which the funds are received, and by the deadline set forth and communicated by the Finance Unit.
4. No other funds should be co-mingled with these funds.

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

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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 distributed; tickets sold from all sources; unsold tickets and 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 Office/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.

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 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, the Principal must immediately seek advice from the Chief 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. 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 or the sale of appropriate club or class merchandise approved by the Principal. Fees must be within the limitations and guidelines set forth in the School Board's Student Fees, Fines and Charges policy. The balance in any inactive club or graduating class must be transferred to the School Wide accounts (via SFO "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

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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 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 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 is completely covered by expected 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 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 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
 - 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 organization, e.g.,

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- PTO, PTA, booster club, will be deposited as the organization decides.
- d. 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.
 - e. When a fundraiser is conducted jointly by the school and the tangential organization, with only minimal secondary assistance from the school staff and a minimal use of 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.
 - f. 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.
 - g. 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.
 - h. 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.
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. The exception is the sale of concession inventory sell through (already owned but unsold).
 - 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 pre-approved Fundraising Sales Report at the conclusion of each event. 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.
 - f. Any fundraiser conducted that is not for the benefit of the school or student body should clearly state the beneficiary and be approved by the Chief Financial Officer.

H. Other Sources of Raising Funds

1. Concessions – School wide snack sales are allowed for fundraisers, athletic events, school 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. Any food and beverage sold to students, at school, during the school day, other than those foods provided as part of the school meal programs, must meet Smart Snacks Standards. *These regulations do not apply to drink and snack machines located in the teachers' lounge for employee use only.*

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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 distributed; tickets sold from all sources; unsold tickets and 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 accept monetary donations and/or gifts of material and equipment. All donations must be spent in accordance with restrictions set forth by the donor and any material or equipment donated becomes the property of Jefferson Parish Schools. The JPS Acceptance of Donation form must be filled out and signed by the donor (if present), Principal, and Chief Financial Officer. If the gift or donation is considered a fixed asset based on dollar value, it should be tagged and communicated on the JPS Acceptance of Donation form. This does not apply to personal gifts between staff members.
5. Crowdfunding - Schools may raise funds through campaigns on one of the crowdfunding platforms that have been pre-approved by the District. All crowdfunding activities must have the prior written approval of the Principal via the Crowdfunding Pre-approval form and must be in accordance with the School Board's outlined policies.
6. Publications – The sale of publications includes school newspapers, yearbooks and other publications.
7. 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.
8. 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. If students have access to the vending machines during the school day, all food and beverages in the machines must meet Smart Snacks Standards.

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 at least one (1) other employee who may include the Assistant Principal, Dean, secretary, or an administrator/teacher. It is recommended that there be at least two (2) other employees on the signature card, in addition to the Principal. The Account Clerk may not sign

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- 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."
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 accounts 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.
 3. Bank Reconciliations
 - a. The Principal must sign and date the bank statement to indicate that he/she has reviewed the statement.
 - b. The Account Clerk shall complete the monthly bank reconciliation.
 - c. Using the bank reconciliation feature in SFO, the Account Clerk should complete the following steps:
 - i. Post any interest or charges that appear on the monthly bank statement
 - ii. Enter the statement ending date
 - iii. Enter the statement ending account balance
 - iv. Check off all deposits that appear on the bank statement and correspond to the deposit amount in SFO. An unsupported journal entry should not be made in order to force the bank statement and SFO to balance.
 - v. Check off all checks that have cleared the bank per the bank statement and correspond to the check amount in SFO. An unsupported journal entry should not be made in order to force the bank statement and SFO to balance.
 - vi. Generate all bank reconciliation reports
 - d. Deposits in Transit - The Account Clerk must include required support for any deposit amounts that have been entered into SFO but are not reflected on the bank statement.
 - i. For amounts that are received through SCO or JPS direct deposit, the Deposit Analysis report by deposit ID must be included.
 - ii. For physical deposits, a copy of the bank receipt showing when the deposit was made as well as the Deposit Analysis report must be included.
 - e. Outstanding checks - The Account Clerk should review and research all checks that are outstanding 30 days or more, as of month end. These checks will appear on the outstanding checks report that is included in the monthly bank reconciliation packet.
 - i. The Account Clerk should document the research on the checks that are outstanding 30 days or more, as of month end. This documentation can include handwritten notes on the Bank Reconciliation Outstanding Check report or a separate log, whichever is the preferred method of the Account Clerk and Principal.
 - ii. Based on the results of the research, the Account Clerk can void and reissue the check or encourage the payee to cash the check. The Principal should sign the proof sheet.
 - iii. When a check is outstanding 180 days or more as of month end, the Account Clerk should void the check and issue payment to JPS General Fund. The Explanation on the Void Proof sheet should reference "Reissue to JPS." The Finance Unit will include this check as part of the annual escheatment process to the State.
 - iv. The check to JPS General Fund should be coded to the same account, category and event code as the original check. The check description on each line must include the voided check number.

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- f. The Account Clerk should provide the full bank statement and SFO bank reconciliation packet, including Journal Entry proof sheets and support for Deposits in Transit and Outstanding Checks, to the Principal to review. The Principal should sign and date the pages of the bank reconciliation reports which certify that he/she has reviewed and approved the reports.
- g. The Account Clerk should scan all required support into SFO by the due dates communicated by the Finance Unit.

B. Receiving Guidelines

1. Receipts

- a. The Account Clerk must assign JPS issued pre-numbered triplicate receipt books to teachers who will be collecting funds from students throughout the school year. The JPS 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 turned in by 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 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.
- 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 Student name and amount received should be included for receipts of cash in the CASH section. The Breakdown of Coin and Currency section should be completed and agree to the amount of cash collected and listed in the CASH section. 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 balances such as Junior/Senior Dues or Field Trip. Collections of amounts less than \$5 (i.e. dress down) should have a list of student names on the STUACT2 or have a roster attached. 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.

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- h. Once the STUACT2 total is verified, it is signed and dated by the Account Clerk and the person turning in the money. The total is entered into SFO as a Receipt and the result of the transaction is a pre-numbered computer receipt. Once the receipt is entered, the SFO receipt number should be written on the STUACT2 in the designated area. The Account Clerk should print out two (2) copies of the SFO 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 to the moderator/receiver. The moderator/receiver should remove the bottom portion of the SFO 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 JPS issued pre-numbered receipt books assigned to the teachers/moderators must be turned in to the **Principal** or Principal's designee (who may not be the Account Clerk) upon resignation/termination of the moderator, upon completion of the book and/or at the end of the school year along with the yellow copy of the STUACT2 form with corresponding SFO receipt attached. The pink STUACT2 copy, with SFO receipt attached, will remain with the moderator/receiver. The Account Clerk should not have access to the teachers' receipt books without the teacher present once the book is distributed. The JPS 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 SFO receipts attached, and completed JPS 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. The records file should only be opened by administration or auditors.
 - 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. The Cafeteria Manager must turn in collections daily to the Account Clerk for deposit. The manager 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 Clerk should enter a receipt into SFO and print out two (2) copies of the receipt. One copy stays with the white STUACT2 and the second copy should be attached to the yellow copy of the STUACT2 and given to the Cafeteria Manager. The Cafeteria Manager should remove the bottom portion of the SFO 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.
 - b. The Account Clerk will make the deposits at the bank daily and record the amount into the student activity fund checking account (via SFO Account "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 made payable to "JPS Lunches". It must be submitted to the Finance Unit with an Account History report showing the 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.

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- 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. School Cash Online ("SCO")
- a. SCO is the online school store front in SFO that allows parents to purchase products online with a check, credit card, or debit card. Receipts and deposits from SCO purchases are automatically entered in SFO. This saves the Account Clerk, sponsors, coaches and teachers valuable time and work. In addition to operating efficiencies, this reduces fraud risk surrounding the collection of funds.
 - b. Schools are strongly encouraged to offer as many products as possible to parents on SCO.
 - c. At a minimum, each school should have an active donation product to allow for online donations.
 - d. An SCO Event and Activity Form Online Product Request should be completed by the sponsor for all products to be offered on SCO prior to the Account Clerk creating the product on SCO.
 - e. The Account Clerk is responsible for adding all requested products on SCO and providing timely order reports to the sponsor.
4. 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, a full (not preview) SCO Z-out/Cashout report and the money to the Account Clerk for each day's collections. The SCO Z-out/Cashout report must agree with the amount shown on the STUACT2.
5. Deposits
- a. The bank account must be in the name of the individual school, Jefferson Parish 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 tamper proof 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 SFO, the Account Clerk will provide the SFO receipt attached to the yellow copy of the STUACT2 to the moderator/receiver. The moderator/receiver should remove the bottom portion of the SFO receipt and attach to their pink STUACT2.
 - e. If the school receives a check in the mail, a STUACT2 must be completed and have 2 signatures. The Receiptee should be the name of the vendor.
 - f. Each daily receipt/deposit packet should include the bank deposit slip and receipt, SFO Deposit Analysis report, SFO Receipt Register by Deposit ID, and all STUACT2 forms with supporting documentation including the JPS receipt book receipts or student rosters when applicable. Deposit packets should be filed by date in a monthly file folder.
 - g. 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.

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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. All check support must be scanned and uploaded into SFO. All check support should be filed by date in a monthly file folder.
 - b. All checks require two authorized signers, one of which must be the Principal. Account Clerks cannot sign checks. LA Revised Statute 17:414.3 Section B(3)(b) states, "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. Any check presented for signature must include all documentation supporting the disbursement as described in Section IV, (C)(1)(a).
 - d. Never alter a check. Should an error be made, mark the check as "Void" both manually and in the SFO, leave it in numerical order, and issue another check.
 - e. Do not issue checks payable to "Cash."
 - f. The payee may not be a signer on a check made payable to said payee.
 - g. A check should not be written until items are received.
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 Childcare Account (SFO 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 (SFO Account "0404" Series). The Account Clerk must then complete a fund transfer from Account 0400.3300 Childcare/Summer Camp Childcare to the appropriate Childcare Profits account (SFO Account "0404" Series). The transfer must be in the exact dollar amount of the expense to be paid and reference the item purchased or expense check number. If too much money is transferred or the funds are no longer needed, the funds must be transferred back to the Childcare/ Summer Camp Childcare Account (SFO Account 0400.3300). All transfers must be documented on the standard SFO Journal Entry Proof Sheet which is to be signed by the Principal.
3. Petty Cash
 - a. A petty cash fund may be established for making small expenditures.
 - b. A purchase order for petty cash must be completed by the Account Clerk and approved by the Principal.
 - c. A check must be issued to the Account Clerk or Principal for the approved amount.
 - d. Withdrawals from petty cash should follow all disbursement procedures including pre-approval and transaction support, i.e. purchase receipt. Evidence of payment must be retained for all purchases made from this fund. The documentation must prove that the expenditures have been pre-approved by the Principal or other authorized person.
 - e. If the fund needs to be replenished, it must be reimbursed for the amount expended, charging the appropriate activity account(s).
 - f. The total of cash and receipts contained in petty cash must always equal the initial amount established.
 - g. At year end, the remaining cash on hand should be deposited back into the School's bank account.

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- h. The category code on the petty cash check will need to be corrected to reflect the actual usage of the funds. Any unspent petty cash (which would match the bank deposit) should have a category code of 999.
- i. Petty cash funds must be secured in the school's safe. 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. At no time should petty cash funds be stored off campus.
- j. The following limits are established for each school level:

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

4. Start Up Funds

- a. A start up fund may be needed for events and sales in order to allow the sponsor to make change.
- b. A Purchase Order must be completed by the sponsor of the event and approved by the Principal.
- c. A check must be issued to the sponsor of the event for the approved start up amount.
- d. This check should be cashed and the currency placed in the till being used for the event.
- e. Once the event is over, the sponsor must complete a STUACT2 and return the original start up amount to the Account Clerk. The Account Clerk should receipt the funds into SFO referencing the start up fund check and code the receipt to the same account code and event code that was used when the original check was issued.

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, based on the requisition total. 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.

\$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).

1. Exceptions:

- a. 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.
- b. The following additional items purchased are exempt from the purchasing policy set forth above:
 - i. concession food purchases

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- ii. food and restaurant purchases funded by teachers' lounge or student functions
 - iii. tuition or registration fees for camps or admission costs for field trips
 - iv. reimbursement for annual teacher supply allotments
2. 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 of why a specific product, service or repair is the only one that will meet their needs. What qualities or features make it unique to meet their needs? 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 manufacturers did they investigate and why they don't meet their needs?
- _____ 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). 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. The letter should include:

- _____ Firm price quote
- _____ Statement that they are the only known supplier of the product, service, or 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: school name; shipping address and contact information; vendor's name and address; budget code (which must match the account code on the check); date; description of the item(s) being ordered (including catalog numbers, etc., if appropriate); school purpose; quantity; unit prices and extensions (or an estimated dollar total if this information is not available) and the total amount of the PO. The requestor should sign the PO or attach a written request. The Principal must sign each purchase order, which indicates his/her approval of the expenditure, prior to the purchase being made. All changes to a PO must be initialed by the Principal to document that he/she is approving the PO with the indicated changes. The approved PO must be included with the check support uploaded to SFO and maintained in the school's accounting records. **All purchases must be made through the use of a purchase order**, whether by the manual JPS Purchase Order form or a PO generated through SFO. All purchase orders are required to be entered into SFO. There are five (5) exceptions to the purchase order rule:

- a. Field Trips: All expenses related to field trips must be recorded on the standard JPS field trip forms. This includes expenses for admissions, buses, school-provided lunches, etc.

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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.

- b. Travel: All items related to travel (both local mileage and out of town travel expenses) should be documented on the respective JPS travel forms.
- c. 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 JPS Teacher Allotment Form, with all corresponding original receipts attached.
- d. Parent Refund: All parent refund requests must include proof of payment and have prior Principal approval via the JPS Parent Refund form.
- e. 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 JPS 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 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.

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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:** School Board 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 lease/lease-purchase agreements for copiers. The current list of approved copier vendors can be obtained through the Purchasing Department.
- 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 School Support, 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 School Support. 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 School Support 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

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Director of School Support, 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: It is expected that all employees follow LA Revised Statutes and Board Policy that govern the Louisiana Code of Ethics. The Louisiana Code of Ethics has thresholds surrounding gifts and limitations on food, drink and refreshments. (LA RS 42:1111 and 42:1115).