



SCHOOL ACTIVITY FUNDS

PROCEDURES MANUAL

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LIVINGSTON PARISH PUBLIC SCHOOLS
 SCHOOL ACTIVITY FUNDS PROCEDURE MANUAL
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SECTION I PURPOSE AND APPLICABILITY

A. Definition and Purpose of School Activity Funds

School activity funds are those monies collected by students, school personnel and school supporters for school purposes, for school related purposes, or for charitable or other approved agencies. The basic principle which should govern the school activity fund is that money raised at the school should be used to benefit the whole student body, as much as possible, both educationally and physically. In keeping with this basic principle, school activity funds should be raised only for specific purposes, such as to provide necessities not provided by the School Board, to promote the general welfare of all students, and to provide extracurricular activities for the student body as an aid to a well-rounded school program. Monies contributed to this fund should be spent only for the specific purpose for which they are raised. There must be only one fund consisting of restricted accounts, such as clubs and various athletic accounts. In order that the school activity fund be properly administered, it becomes necessary to have a uniform system of accounting for the money.

B. State Law Governing School Activity Funds

Louisiana Revised Statute 17:414.3 addresses school funds. All Livingston Parish schools with school funds are required to comply with this state statute in addition to the Livingston Parish School Board's procedures provided in this document.

C. Responsibility of the Principal

When they accept their appointment as school administrator, school principals, assume full responsibility for the school activity funds at their school. Livingston Parish Public Schools (LPPS) holds the school principal fully accountable and personally liable for any shortages, deficits, or mismanagement of any funds

LSA-RS 17:414.3 outlines the following responsibilities of the Principal for school funds:

1. Maintain the school fund;
2. Maintain records and ledgers of the school fund;
3. Sign all requests for withdrawals of school funds;
4. Sign checks drawn on the school fund accounts;
5. Direct the expenditure of school funds;
6. Make deposits of school funds into the account;
7. Sign monthly bank statements once they have been reconciled with the accounting records;
8. Annually review the accounting records of the school fund;
9. Invest excess school funds; and

10. Provide a Year End Report of school funds as of June 30th of each year to the Business Department. This report will be submitted to the Superintendent, or his designee, for approval.

The Business Department provides supervision of school activity funds and financial records. The Business Department provides assistance in training new bookkeepers and clarification of any policy or procedure needed.

D. Reporting 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 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.

E. Purpose of Manual

This manual was developed for the purpose of establishing standard procedures for all Livingston Parish schools to follow for raising, spending and accounting for money in the name of the school. All principals, teachers, school employees, club sponsors, club officers, boosters and school supporters should be familiar and must comply with these procedures.

Forms mentioned in this document are included in the Appendix of this manual, posted on the School Board's intranet, and may be obtained from the Business Department. Deviations in the use or content of the forms must be approved by the Business Manager.

F. Types of Accounts and Activities Covered

The procedures set forth in this manual apply to all fundraising activities for the benefit of the school or its students (in their role as students) and the monies raised and spent in conjunction with those activities.

1. Specific types of activities for which these procedures apply include:

- a. General operation of the school (i.e. the school's general fund);

Funds 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.

b. School 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.

c. Classes

- i. High School – Funds raised by the students of a class (senior class, junior class, etc.). Class accounts should be established on the basis of 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.
- ii. Elementary – Funds raised by the students of a class (1st grade, 2nd 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.

d. 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.

e. 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.

f. “Parent-Teacher Organization (PTO) funds”

Funds raised by the students for their benefit and that of the school, under guidance from the school’s parent-teacher organization. If the parent-teacher organization is not separately organized, then PTO funds are considered school activity funds, do fall within the scope of this manual, and must comply with state law and all School Board procedures regarding school activity funds. Since state law requires one bank account per school (excluding investments and savings), then “PTO accounts” should be deposited in the school’s operating bank account and credited to the PTO general ledger account.

g. Any fundraising activity in which the school’s name is used; and ~~Faculty accounts~~ **Teacher Appreciation account (if applicable)**

Funds consisting of voluntary contributions from faculty members (includes ALL employees) and are maintained within a separate school activity account (ex. ~~Faculty Fund~~ **Teacher Appreciation**). 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, LPPS will allow monies received from the school’s faculty vending machines to be deposited within the school’s ~~faculty fund~~ **teacher appreciation** account.

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

specifically states that funds collected will be used for teacher appreciation.

2. In addition to the provisions of this manual, schools are required to comply with the general fund statutory requirements of the Livingston Parish School Board.
3. **Flower/Courtesy funds consisting solely of money collected from teachers, school personnel, or other private individuals and often used for personal gifts (birth, death, retirement, etc.) are not public monies and therefore do not fall within the scope of this manual.** Since these are private funds, they should not be commingled with school activity funds and any Courtesy Fund bank accounts should not use the School Board's tax identification number.
4. Since monies raised by "booster clubs" are not raised by students, and instead are often raised from the general public or the booster club members, they are not considered school activity funds and do not fall within the scope of this manual. Therefore, these are private funds, and should not be commingled with school activity funds. Also any bank accounts set up for this purpose should not use the School Board's tax identification number.
5. School activity funds exclude accounts of separately organized entities, defined as having their own tax identification number, governing documents, and officers. All school accounts using the Livingston Parish School Board's tax identification number must comply with all state law governing school activity funds and all School Board procedures regarding those funds.

G. Record Retention

School Activity Funds records must be kept by the school for a minimum of five (5) years. These records must be retained in the office for 3 years and may be transferred to storage for the remaining 2 years. Year-end recaps should be maintained indefinitely.

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.

H. Theft or Loss

The principal shall report any loss or theft of funds by telephone or email to the Business Department and the Superintendent. The principal may notify the local police department or the sheriff's department, if appropriate. The principal must also submit a written report 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 a reoccurrence of a similar incident.

The Business Department or their designee will investigate the theft or loss of funds. The principal and other school personnel will cooperate and assist business department staff. The Business Department will submit a written report of its findings to the superintendent within 24 hours of the investigation. The Superintendent will notify the local police department or the sheriff's department, if necessary, and make a report to the Board.

I. Fixed Assets

All assets, as defined by the Fixed Asset Manual, purchased by the school or school board, as well as all assets donated, are property of LPPS. A school does not have authority to sell or dispose of any assets belonging to LPPS.

The principal is responsible for notifying the fixed asset controller when assets valued in excess of \$1,000 or theft-sensitive items are purchased or donated. **Documentation of email sent to Business Department notifying them of assets needing to be tagged, should be maintained with purchase or donation support to comply with this requirement.** The item must be tagged, and the information recorded in Fixed Asset Inventory by the Business department. Fixed assets are tangible assets that a school owns and uses in the daily operations of the school and is expected to have a useful life greater than one year.

Theft-sensitive items are those most subject to loss, but do not reach the threshold to be classified as fixed assets. Theft-sensitive items are highly desirable and easy to move. For example, Yeti coolers, iPads, Surface tablets, pressure washers, weed eaters, barbecue pits, gas griddles, chainsaws, etc.

The Business department recommends all assets not tagged with a Fixed Asset Tag be labeled with a sticker stating, or simply by writing, "Property of (School Name)" to help identify assets purchased with school funds when commingled with non-school related property.

SECTION II BANK ACCOUNTS AND PETTY CASH

A. Bank and Investment Accounts

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. The account must be interest bearing and all interest earned shall be recorded in the Administration account only.

Signature card authorizations should be kept to a minimum, only to include the principal and the administrator who assumes his/her duties during his/her absence.

Surplus monies may be deposited into a savings account or used to purchase certificates of deposit (CDs) of six months maturity or shorter, with any federally insured, in-parish financial institution. Other investments must be approved by the Business Manager to ensure compliance with state laws on the investment of public funds.

B. Bank Statement Reconciliation

Bank statements (School Activity Funds and School Food Service) should be opened by the principal, **signed and dated**, prior to the bookkeeper receiving the statement.

The School Activity Fund bank statement must be reconciled with the accounting records each month. The reconciliation and bank statement must be signed by the Principal. The following bank reconciliation documents should be forwarded to the Business Department by the 15th 30th of the subsequent month:

1. Bank Statement (can exclude copies of cleared checks),
2. Bank Reconciliation (main) Report signed by the Principal,
3. Outstanding Checks, and
4. Deposits in Transit.

The School Lunch bank statement must be reconciled using the cafeteria daily deposit listing for the month provided by the cafeteria manager. The bookkeeper should use the Bank Reconciliation Form located in the Appendix of this manual. A check for the ending balance should be written to LPPS. The following bank reconciliation documents should be forwarded to the Business Department by the 15th 30th of the subsequent month:

1. Bank Statement
2. Bank Reconciliation Report signed by the Principal and bookkeeper,
3. Outstanding Checks, and
4. Deposits in Transit.

Generally, 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. Checks remaining unresolved after six months should be written off the books by June 30.

Old outstanding checks may be written off against the account the check was initially charged to or to the general fund as determined by the Principal.

C. Petty Cash

Each school may maintain, not to exceed, \$50 petty cash on premises, provided the cash is locked in a safe or vault with limited access at all times. Withdrawals from petty cash should follow all disbursement procedures (be properly authorized and receipted, etc.). Petty cash should be reconciled at least once every month, and the reconciliation must be signed by the Principal. 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. A Petty Cash reconciliation form is available in the Appendix of this manual.

To replenish petty cash, a check should be made payable to Petty Cash and include the school's name and address. The individual cashing the check will be asked by the bank to provide identifying information (picture ID, etc.).

D. Athletic Event Start-up Cash

Each Principal determines the amount of start-up cash for each sport for each window, not to exceed \$500 per window, unless prior approval has been received, in writing, from the ~~Assistant Business Manager~~ **Business Department**.

A check is prepared at the start of the sport's season payable to Petty Cash for the school labeled as start-up funds and identifying the sport.

Between events for the sport, the start-up cash is secured in the safe or vault in a locked bag.

Within two business days of the last event of the sport, the start-up cash is deposited. The deposit of the start-up cash may be added to the gate receipts for the final event of the sport.

To replenish start-up petty cash, a check should be made payable to Petty Cash and include the school's name and address. The individual cashing the check will be asked by the bank to provide identifying information (picture ID, etc.).

SECTION III RECEIPTS AND DEPOSITS

A. Receipts

All monies received must be deposited in the school's authorized bank account. Cash received on behalf of the school may not be disbursed for any reason: it must be deposited in full. Under no circumstance, shall funds received on behalf of the school be temporarily held in an LPPS employee's personal bank account before being deposited in the school's authorized bank account. Electronic payment apps like Venmo, PayPal, and Facebook Pay are prohibited from being used as a means of collecting school funds, unless specifically approved by the LPPS Business Dept.

Cashing a personal or school check out of the day's cash receipts is strictly prohibited.

Pre-numbered receipts (generated by the software, or paper when the software is not available) must be used by all schools and a receipt must be issued whenever money is turned in to the office showing the amount of cash, checks, payment by credit card and the grand total. A receipt for the total amount should be given to the person who paid by the end of the day. The Business Department recommends that the person collecting the money count the coins and currency received in the presence of the person paying to ensure that both parties agree on the amount of coins and currency. Use of a currency and coin counting machine is recommended.

Consecutively pre-numbered tickets will be used as receipts for all events with admission fees and controlled admissions. Most importantly, the purpose of using pre-numbered tickets is to verify the cash collected for entry.

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

1. Less than \$5.00 – Entry into ~~Online Teacher Receipts (OTR)~~ **SchoolCash Online (SCO)** is recommended but not required. Use of a class roster or list to record the amount paid by each student is required if entry is not made in ~~OTR~~ **SCO**.
2. At least \$5.00 and above from a student – Entry into ~~Online Teacher Receipts~~ **SchoolCash Online (SCO)** is required unless any of these exceptions apply:
 - a. The student or receiptee is not in ~~OTR~~ **SCO** (i.e. new students, the general public, etc.), in which case a paper receipt is acceptable; or

- b. ~~Online Teacher Receipts~~ **SchoolCash Online** is not available or is not functioning correctly, in which case a paper receipt is acceptable; or
- c. The item purchased is inventoried (clothing, supplies, concessions) AND a Merchandise Inventory and Sales Form is completed; or
- d. The item purchased is pre-numbered (dance tickets, parking passes, reserved seats); or
- e. The items purchased were from a book fair, in which case the cash register report suffices; or
- f. Money received is from a fundraiser, in which case an order form suffices; or
- g. Money received is for admission, AND a Ticket Sales Form is used.

B. Deposits

Deposits of money received will be made within two business days by all schools. The intent is that very little money, if any, is kept at the school. Money should never be taken to an employee's home or kept in an employee's vehicle. Money should NEVER be left on the school campus over weekends or holidays.

Teachers and club sponsors should transmit money collected from students directly to the school office every day money is received. Money should never be left in a faculty member's desk or filing cabinet. It should be receipted and turned in to the school bookkeeper immediately. Money kept at the school, including petty cash, start-up money, and money not yet deposited, should be secured in a safe or vault with limited access.

Schools should encourage parents to make payments online to ease record keeping duties of school staff and reduce the amount of checks and cash received and processed at the school.

The Business Department recommends, but does not require, making copies of checks received for unusual or infrequent items, especially donations, refunds, commissions, fundraisers, etc. and attaching the check copy to the deposit documentation.

Deposit documentation should include:

1. Deposit slip validated by the bank;
2. A list of receipt numbers, for example:

- Receipt Register from software or deposit voucher
 - Teacher's class roster or list of students from whom money was collected (for amounts under \$5.00, if used)
 - Pre-numbered receipts for sales to the general public
 - Cash register report (when applicable)
3. Copy of checks received for unusual or infrequent items (recommended)
 4. Inventory, concession, game ticket, fundraising, or other report, when applicable.

The bookkeeper or cafeteria manager is responsible for remitting the school lunch deposit to the bank. The cafeteria manager is responsible for having an employee collect the money, verifying the money, and preparing the deposit. The bookkeeper should also verify the deposit prior to the deposit being brought to bank since the bookkeeper is responsible for the bank reconciliation.

~~Online School Payments deposits are made on the 1st and 15th of each month. Deposits should be posted for these transactions on those dates.~~

SECTION IV REVENUE

A. Supply, Usage, Registration, and Field Trip Fees

Each teacher who collects an amount of at least \$5.00 per student is required to enter the amount received into ~~Online Teacher Receipts~~ **SchoolCash Online** to keep an accurate record of the names of students from whom money is received and the amount collected from each student. The following guidelines apply to the collection and distribution of supply fees, usage fees, registration fees, and field trip fees.

1. The collection of money should be held to a minimum and should be used only for items that supplement the instructional program.
2. The purpose of the money being collected should be known to the Parents in advance.
3. Supply, usage, and registration money must be spent for classroom supplies and materials consumed that school year, as well as labs and other services used that year. It is not for permanent equipment or books. Workbooks are allowed. The intent is to spend money collected to benefit those students who paid the fees in that school year or who consumed the supplies.
4. The money should be spent by May 15th of the current school year. However, fees collected for science or food labs should be spent by the last day of school for students.
5. Any balance remaining in the teacher accounts at the end of the year must be transferred into the general fund. It is anticipated that any balance remaining would be a very small amount; otherwise, excess fees collected and not used for their intended purpose should be returned to the students. Generally, teacher class account balances may not be carried forward. However, exceptions are permitted for physical education, special education, band, chorus, art, ROTC, student enterprise, career, and similar classes. The Business Manager must approve disbursements when made after the close of the fiscal year.

B. Fundraising

All fundraising activities must receive prior approval from the Principal, who must be fully aware of the nature, place, time, and purpose of the fundraising activity and the persons involved. Fundraising projects that have been unsuccessful or difficult in the past should be avoided. The Principal's approval must be documented using the Fundraising Project Report.

The bookkeeper shall file and keep all "Fundraising Project Report" 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.

A fund-raising activity is 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.

A fundraiser is defined as the collection of money significantly above the cost of the item(s) sold designed to raise funds for a program (or school club or project), not merely to cover the cost. For example, if the school sells a \$6.00 T-shirt that cost the school \$5.75, this would not be considered a fundraiser because the selling price is not significantly higher than the cost and is merely “rounded up” to the nearest dollar. However, if a school club sold the same T-shirt for \$10.00, it would be considered a fundraiser, since the selling price is significantly higher than the cost and the proceeds will benefit the student club.

Often a school or club will raise money to benefit a charity, or, perhaps, a family facing a tragedy. These are considered “flow-through” fundraisers (all the money raised benefits the charity and the school, program, or club keeps nothing). While flow-through fundraisers should be approved by the principal, the fundraising form is not required.

Fundraiser forms are not required when the company collects the money and issues the school one check for commissions or profit. Example: (Pictures, Restaurant Profit Percentage Campaign)

The School Board recommends limiting the number of school-wide fundraisers (major fundraisers where all students participate in fundraiser) to two per year. School-wide fundraisers should generate a target of 40% net proceeds for the school.

The approved Fundraising Project Report is the basis for making the necessary purchases and collecting money in a fundraising activity. All disbursements of money related to a fundraising activity are required to be paid by check or purchase card (never by cash), upon submission of an invoice or receipt and request for withdrawal according to the Disbursements section of this manual.

As with other monies, proceeds of a fundraiser must be turned in and deposited following procedures outlined in the Deposits section of this manual. Each student’s order form provides appropriate documentation for fundraising deposits.

The Fundraising Project Report must be completed 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 Project Report with the general ledger.

If any fundraiser involves admission fees, please monitor and document admission in accordance with Section III.A, Receipts, and Section IV.F., School Events.

~~If a fundraiser involves a raffle with a prize value of more than \$250, a charitable gaming license must be obtained from the La Dept. of Revenue's Office of Charitable Gaming. Please contact the Office of Charitable Gaming at (225) 925-1835 for instructions on how to apply for a license. If the prize is \$250 or less, then a license is not required. Raffles with prizes of \$250 or less can only occur once every week. Holding two or more separate raffles utilizing this exception within the same week per school is prohibited.~~

Football boards, or any other game of chance that involves sports betting, is not allowed.

C. Discount Cards

Because discount cards have value, the cards should be inventoried or a record (or log) should be kept and signed by the student of the number of cards given to each student to sell. It is recommended that discount cards be pre-numbered by the vendor.

When students submit funds from the sale of the discount cards, the Business Department recommends that receipt of the funds from the student should be entered in ~~Online Teacher Receipts~~ **SchoolCash Online**. Alternatively, the student may sign a form indicating the number of cards received, number sold, and amount of money remitted.

D. 50/50 Cash Raffles

When 50/50 cash raffles are conducted, pre-numbered tickets must be sold, and a Sale of 50/50 Cash Raffle Tickets Fundraiser form must be completed by someone other than the ticket seller and signed by the ticket seller, winner, and person who prepared the form. ~~(Reminder: Charitable gaming license is required as described in Section IV.B.)~~

E. Concession and Merchandise Sales

1. In-school, Athletic, and School Event Sales

Concession and merchandise sales may be made by students, off-duty teachers, volunteers, or paid concessionaires. Sales to non-students will be limited to persons having legitimate business or another approved reason to be at the school.

A Merchandise Inventory and Sales Form will be completed by a responsible person, assigned by the Principal, at least once a week in which a sale occurs.

The beginning and ending inventories must be verified jointly by the responsible person and the students or other individuals operating the concession stand or school store. The total amount of merchandise or concession sales should be calculated and balanced with the money turned in to the school office.

A responsible person must approve the distribution, other than a sale, of any items sold. Items may be distributed as compensation for working at the school store or concession stand, prizes, positive behavior incentives or any purpose approved by the Principal.

The responsible person should carefully review the Merchandise Inventory and Sales Form to ensure that it balances with the money turned in before signing and accepting the form. The variance between the total (net) sales and amount deposited should not exceed 3%.

Sales to students of a single merchandise item costing at least \$5.00 that is NOT inventoried (i.e. orders taken in advance) must be entered in ~~Online Teacher Receipts~~ **SchoolCash Online** per the Receipts section of this manual.

2. Vendor Deliveries

Items received from vendors for sale at concession stands or school stores must be accompanied by an invoice or packing slip that clearly identifies the items and quantity delivered to the school. The invoice or shipping document must be signed by a person authorized by the Principal to receive concessions and merchandise and the items should be added to the inventory list and securely stored.

State and parish sales taxes are not paid by the school or collected from the consumer when concession and merchandise items are sold because such sales meet the requirement of the temporary fundraising exemption.

3. Donations of Proceeds of Concession and Merchandise Sales

A Merchandise Inventory and Sales Form must be completed for the sale of all merchandise and concessions purchased with school activity funds. If another organization purchases concessions and merchandise items and donates the proceeds of those sales to the school, then a Merchandise Inventory and Sales Form is not required since the inventory was not purchased with school activity funds.

F. School Events

1. Gate Sales

Consecutively pre-numbered tickets in a continuous number sequence must be used for admission to school events for which there is an admission fee. The tickets used may identify each game/event by date or opponent, or may be different colors for each game/event, or both. Different color tickets should be used for each different admission price. Ticket design and color choices will be left to each Principal.

Tickets should be sold online or from a booth or similar station, with the exception of advance sales, season passes, and reserved seats, which should be made only through the school.

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, scanned, or similarly marked as used.

A separate pass form or stamp on the hand should be used rather than allowing re-entry on the ticket stub.

A separate Ticket Sale Reconciliation Form should be used by each ticket seller at each window to balance and turn in money and left-over tickets.

The Ticket Sale Reconciliation Form should have attached to it the first ticket on the roll (**not sold**) and the ticket after the last sold ticket; the number of tickets sold is the difference between those two ticket numbers less ~~one~~ **two**. The number of complimentary tickets, if any, should be noted on the report, as well as any differences between calculated net sales and the amount deposited. The variance between net sales and amount deposited should not exceed 3%. **There is no need in using a double roll of tickets if tracking tickets in this manner. A single roll of tickets is sufficient.**

Unsold tickets should be retained at the school office for audit purposes.

2. Advance Ticket Sales

Advance sales of tickets, including season passes and reserved seats, may be bought from the school only. The Advance Ticket Sales form must be prepared each day that tickets are sold, showing the roll number, beginning and ending ticket numbers, number of tickets sold, and amount of money received.

All advance sale deposit tickets should be kept together and used to prepare the Event Recap Report.

In regards to an athletic event, tickets may also be forwarded to visiting schools for their advance sales. The Advance Ticket Sales form should be prepared and sent with the tickets to the visiting school. After the game, the form should be updated to reflect tickets actually sold by the visitors.

An Event Recap Report must be completed, and a copy sent to the Principal of the opposing school within one week after each athletic event for which tickets were sold.

3. Season Ticket Sales

A spreadsheet detailing the exact reserved seats sold, to whom, the amount paid, and the date of deposit should be maintained by the school. The total recorded for season ticket revenues, season ticket deposits, and the detailed list must be the same.

G. Book Fairs

Book fairs are considered fundraisers. Thus, a Fundraising Project Report must be initiated before the book fair and completed after the book fair. Book fairs are exempt from generating the target of 30% to 40% net proceeds since they serve an educational purpose.

Generally, a cash register is used to account for sales made at book fairs. At the end of each day of the book fair, a cash register report should be printed detailing the total amount of sales. This report should be used as deposit documentation; the total amount of sales should equal the total amount deposited for that day.

As with all money collected at schools, proceeds from book fairs should be deposited within two ~~banking~~ **business** days per the Deposits section of this manual.

H. Donations

Revenues from foundations, private individuals, or private organizations for which no repayment or special service to the contributor is expected (including grants).

All contributions/ donations should be listed on the Donations Register (Appendix).

A copy of the check and letter from the donor should be attached to the Donations Register. If a letter does not accompany the check, or if cash is received, then have the donor complete the form, Certification of Donation or Contribution, and attach to the Donations Register.

Unrestricted donations may be spent as determined by the Principal.

Donations restricted by the donor for a specific purpose must be spent only for the specific purpose according to the donor's restrictions, but only to the extent permitted by law.

The Principal may decline to accept a donation, whether monetary or in-kind, for any reason.

The Business Department recommends that, within 30 days of receipt of the donation, an IRS giving letter be provided to organizations and individuals who make donations to schools.

I. Online Funding Campaigns (Crowdfunding)

Online fundraising campaigns (crowdfunding) refers to the process of soliciting or requesting a specific gift or donation utilizing the Internet, an online service, or a website-based program for the financial benefit of Livingston Parish Public Schools by any school, classroom, grade, department, or curricular or extracurricular group or activity under the jurisdiction of the Livingston Parish School Board. The use of online fundraising campaigns shall be permitted in Livingston Parish schools under the following guidelines:

- All requested online fundraising campaigns are reviewed and approved by the Business Department.
- The designated administrator must ensure that the proposed crowdfunding campaign does not violate any federal or state law, including those governing the confidentiality of student information, and that the campaign seeks donations in line with the District's education philosophy, needs, and technical infrastructure.
- Statements that include student names, descriptions of the school student population as disabled, in poverty, English language learners, etc., and statements that infer that the school is unable to meet the needs of the children it serves are prohibited.
- Posting pictures/videos/images of any students or staff must be approved by the employee's supervisor and appropriate releases must be executed.
- Online fundraising services may only be used if donations are sent directly to the school, not to the teacher.
- Donations may only be used for the stated purpose.
- All online fundraising donations shall be the property of the school district and are to be entered promptly into property inventory, if applicable, or deposited in the school bank account so that they are subject to normal financial oversight and auditing.

J. Check Requirements

Envision Payment Solutions (EPS) is the processor of all NSF (not sufficient funds) checks that are received by the district.

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

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

Contact information for Envision Payment Solutions:

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 Address:

PO Box 157

Suwanee, GA 30024-9998

SECTION V PURCHASING PROCEDURES

A. Purchase Guidelines

Purchases are to be made on an immediate needs basis. Requirements are categorized by commodity groups (i.e. athletic equipment, office supplies, band equipment, etc.). This applies to the total order listed on the requisition form.

1. If the immediate need for goods, including reorders, is expected to be at least ~~\$2,000~~ **\$5,000** but less than \$10,000 then three written quotes are required, and, all things being equal, the lowest qualified quote is accepted.
2. If the immediate need for goods, including reorders, is to be at least \$10,000 or more then it is recommended that the ~~purchase be made through the LPPS Purchasing Department~~ **be consulted prior to making the purchase. Email documentation should be maintained for audit purposes as evidence of consultation with the Purchasing Department.**

Below are the steps to follow if a school is making a purchase through the Central Office:

- a. Enter a Requisition in the accounting software.
 - b. Charge to the school's reimbursement account (01XX-115430).
 - c. The district pays the vendor and the school reimburses the district from school activity funds.
 - d. ~~It is recommended that the balance in the school reimbursement account be checked and remittance sent to the Business Department monthly. However, the~~ The Business Department will invoice the school for any outstanding balances throughout the year.
 - e. Each school's reimbursement account should be paid in full (have a 0 balance) on June 30 unless written permission is received from a Director or the Superintendent to carry a balance forward (i.e. make payments on large expenditures).
3. Orders cannot be split up to circumvent these guidelines.
 4. Purchases for uniforms and costumes (cheerleading, dance, spirit, band, athletic, etc.) are NOT required to be made through the School Board Business Department if either of the following is true:
 - a. If buying some items to match an existing design (sole source), or
 - b. If the owner of the uniform is NOT the school (i.e. parents pay for students' uniforms).

However, it is recommended that quotes be obtained, when possible, to ensure paying the lowest possible price.

When purchasing all new uniforms, the school owns the uniforms, and the purchase price is at least \$10,000, then ~~the purchase must be made through the School Board Business Department~~ **must be consulted prior to the purchase being made.**

5. Purchases by individuals of government surplus items in the name of the school are prohibited by law.
6. Written quotes for any services, such as transportation or professional services, are not required. **Please document this as an exception on your purchasing documentation so auditors are aware of the reason why quotes were not obtained.**

B. School Purchase Orders

In general, goods totaling \$10,000 or less or services bought from school activity funds should be obtained on a school purchase order issued through School Funds Online (not a LPPS purchase order issued through Munis). Normal procedures for purchases should involve the following steps:

1. The responsible individual determines what needs to be purchased and from where it should be obtained and prepares and submits the Request for Purchase Order or other requisition form to the school office.
2. The school administration reviews the request and prepares a school Purchase Order. Alternatively, when a Request for Purchase Order, or other requisition form is not used, then the Purchase Order is either approved or declined by the Principal.
3. The vendor should note the purchase order number on the invoice or delivery ticket.
4. Prior to paying an invoice, the school office must be assured that the proper goods or services were received in an appropriate condition. The invoice or packing slip should be signed by the responsible person (the person who requested the merchandise or service) indicating satisfactory receipt of the goods or services specified. If a purchase order was not used, the responsible person should submit a copy of the approved Request to Purchase Order, or other requisition/ prior approval form, along with the invoice.
5. The school office will prepare and mail the check to the vendor on a timely basis and may mark the purchase order, invoice, and check request as paid.

6. It is understood that purchase orders are estimates and that the actual invoice may differ slightly from the purchase order, especially if the cost of freight is not known until delivery. Therefore, it is permissible that invoices may total no more than 10% over the amount of a purchase order.
7. “Blanket” purchase orders for services, such as coffee or copier service, are permitted, but for an amount not to exceed the estimated cost of the service for a period of one year or until the end of the fiscal year, whichever is shorter.
8. Changes to purchase orders are permitted and must be signed by the Principal.
9. Purchase orders are not required to be liquidated at the end of each fiscal year and may roll over to the new fiscal year.

C. Purchasing Transactions Prohibited by the Louisiana Code of Governmental Ethics

The Louisiana Code of Governmental Ethics prohibits public servants (including government, school, and School Board employees) from entering into a transaction in which any of the following persons have a substantial economic interest:

1. The public servant;
2. Any member of the public servant’s immediate family (spouse, children, spouses of children, brothers, sisters, spouses of brothers or sisters, parents, spouse’s parents);
3. Any person (organization, business, partnership, company, etc.) in which the public servant has an ownership interest that is greater than the interest of the general class;
4. Any person (organization, business, partnership, company, etc.) of which the public servant is an officer, director, trustee, partner, or employee;
5. Any person with whom the public servant is negotiating or has an arrangement concerning prospective employment; or
6. Any person who is indebted to the public servant or is a party to an existing contract with the public servant and by reason thereof is in a position to affect directly the public servant’s economic interests.

In other words, schools may not make purchases from any business which is partially owned by an employee of the school or a school employee’s immediate family member, even if that business provides the lowest price. However, schools should contact the LPPS Business Department, which may be able to make the purchase on their behalf.

D. School Board Reimbursement

1. Disbursements for which reimbursement from the School Board is claimed require the submission of a Request for Reimbursement form (likely in the form

of a Munis Requisition) to the Business Department along with a copy of the itemized invoice, packing slip (when applicable), purchase order or check request, and school's check stub.

SECTION VI DISBURSEMENTS AND TRANSFERS

A. Disbursements

1. The Principal must sign all checks per state law. 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. Signature stamps may not under any circumstances be used for any financial transactions, including but not limited to checks, purchase orders, contracts, requisitions, requests for withdrawals, check requests, approvals, reviews, etc.
2. If the Principal is unavailable the administrator who resumes the Principal's duties in the Principal's absence may sign checks. For this requirement, the term "unavailable" means that the Principal is not on campus and will not return to campus before the end of the school day.
3. The use of counter checks is strictly prohibited. Checks must be computer generated and used in numerical sequence. Each check number must be accounted for (voided checks must be entered in the accounting software and be listed on a check register).
4. Under no circumstances should a check be made payable to Cash. See Section II and paragraph 14 of this Section regarding checks made payable to Petty Cash.
5. Principals should not sign checks with any information missing or that have not been completely filled out (date, to whom payable, and amount).
6. All disbursements, whether by check, petty cash or credit card, must have supporting documentation, including
 - a. A properly authorized request for withdrawal which can take the form of a purchase requisition, purchase order, credit card log, or contract/assignment sheet and "OK to Pay" and the Principal's initials on the invoice;
 - b. An invoice, receipt or list (i.e. for gift cards), whichever is applicable;
 - c. A packing slip (delivery ticket, dray receipt), when applicable;
 - d. Conference registration forms, when applicable; and
 - e. Emails, flyers, reports, or any other documentation justifying the disbursement.

If the request for withdrawal is a contract, then a copy of the contract is not required to accompany each check but must be available for review by the

auditor. In addition, the Principal should approve each invoice for payment to document the Principal's acknowledgment that the amount billed is according to contract terms. "OK to Pay" and a signature may be used for disbursement authorization primarily for recurring monthly expenditures such as cell phone or coffee supplies, and for game officials; all other disbursements require either a purchase order or check request.

7. 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
8. Payments may never be made by cash under any circumstances.
9. Disbursements may not be released for services provided until the School Board has a completed and legible Form W-9 on file for that individual or business, unless the business is incorporated.
10. School activity funds may be spent on personal items for students, such as letterman jackets or championship rings, only when the donations received, or funds raised were restricted specifically for that purpose.
11. The following types of disbursements from school activity funds are strictly prohibited by state law:
 - a. Loans, donations or advances to any individual or organization for any purpose. Including the purchase of items for personal use and reimbursing the school.
 - b. Purchases of any personal gifts, flowers, gift cards, etc. for faculty members or other School Board employees (such as for retirement, birth of a child, hospitalization, etc.). Such personal gifts or flowers for individuals may be made from private funds.
 - c. Purchases of gifts for teacher appreciation that do not comply with Section IX of this manual (the Louisiana Ethics Code).
 - d. Payment of any type of wages to school district employees. This is paid by the ~~Business Services payroll staff~~ **Payroll Department** through the School Board's normal payroll process and billed to the school, when applicable.
 - e. Payment of personal professional dues (union or civic dues). Institutional dues that benefit the faculty, staff, and students are not considered personal and are permitted to be paid from school activity funds. Generally, if the dues are transferrable to another person, then the dues are considered institutional.
 - f. Payment of personal use items for School Board employees, such as logo shirts (~~except when required by a written uniform policy~~), shoes, bags, etc. **An exception to this is for apparel purchased as**

part of a uniform or required to be worn for other reasonable work purposes. The explanation for why this item is required must be documented with the purchase documentation. See the Teacher Appreciation section for other exceptions.

- g. Contributions to charitable organizations. (Student fundraisers for charity are an exception).
- h. Alcohol, tobacco, any controlled substance, firearms, or other weapons.
- i. **Pesticides/ Herbicides (Must be purchased from LPPS Warehouse)**

12. Disbursements for snacks or refreshments, not meals, for school employees is permitted when using general funds only if ALL of the following apply:

- a. The employees are required to attend a meeting, training, professional development, etc.;
- b. Offered for the convenience of the school or School Board; and
- c. The meeting, training, professional development, etc. is for a business purpose of the school or School Board.

The time of the meeting or training, an agenda (or purpose or announcement), and a list of attendees must be maintained when school funds are used to pay for food for employees. In addition, if general funds are used to provide snacks and refreshments, the Business Department recommends that the meeting occur in the morning or during the school day, and not after school hours, in the evenings or on weekends.

The use of school funds for faculty luncheons, faculty banquets, retreats, staff parties, including food, decorations and favors is strictly prohibited. See Section IX, Teacher Appreciation, for guidance regarding meals for faculty.

Disbursements for meals are permitted at banquets and meetings sponsored by various classes and clubs, such as Athletic or FFA banquets, etc. Receipts must be kept, and a list of all attendees must be attached.

13. Christmas gifts or cash value gifts to students (checks, gift card or other awards for students for fund raising prizes or academic achievement are allowed.)

14. Following are the guidelines when a check for Petty Cash is provided to a staff or faculty member to make authorized purchases for a non-athletic school purpose:

- a. The check may be made payable to either the staff or faculty member or Petty Cash and the school's name and address,
- b. The amount may not exceed \$500, unless prior approval has been received, in writing, from the Assistant Business Manager Department.

- c. The staff or faculty member must return the receipt(s) and unspent cash within ten business days of the date of the check. If receipts are not provided, the employee is to return the funds to the school.
15. The following amounts for tips may be spent from school activity funds; any tips over these amounts must be paid with personal (not public) funds:
- Waiters and waitresses – generally 15% to 20% of total cost, not to exceed 20%
 - Bus drivers - \$1 per person per day
 - Baggage handlers – usually \$1 per bag per baggage handler
 - Valet parking – generally \$1 for a personal vehicle
 - Taxi drivers – About 15% of taxi fares
16. School activity funds may be disbursed to students or employees, or a surviving family member, facing a personal “tragedy” (for example, death, severe injury, or serious, life-threatening illness) only if the following apply:
- a. The person benefitting is either a student or employee of the school or a surviving family member; and
 - b. Funds disbursed to the student, employee, or surviving family member may NOT come from the school’s general fund account but may come from (1) the funds in any student club, as approved by the student officers of that club, or (2) donations solicited by any student club (but NOT solicited by the school) specifically for the student or employee, or their surviving family member, affected by the tragedy, but only if the fundraising materials state the specific purpose for raising the funds and that the student club, and not the school, is soliciting the donations; and
 - c. The fundraiser has been approved by the principal and complies with all fundraising procedures outlined in Section IV.B. of this manual.
 - d. The donation of public funds (including the general fund of a school) is specifically prohibited according to Article VII, Section 14 of the 1974 Louisiana Constitution, as amended.

B. 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 person that oversees the account that the funds are being transferred from. Class accounts, the Administrative account, and any other account that is general in nature must be approved by the principal. Athletic accounts and Club accounts should be approved

by their respective sponsor. Transfers are initiated and completed in SchoolFunds Online software. Once the transfer is posted, print the Fund Transfer Journal Entry Proof Sheet and acquire appropriate signatures.

SECTION VII CLOSING A FISCAL YEAR

Following is an overview of the steps to take to close a fiscal year:

1. Enter all June transactions (receipts, disbursements and journal entries)
2. Write off with a journal entry (or void) any outstanding checks older than 6 months (dated before January 1)
3. Review purchase orders: liquidate closed purchase orders and carry forward open purchase orders
4. Reconcile the June bank statement and print all reconciliation reports
5. Post account transfers
6. Print or save fiscal year reports:
 - a. Receipts and Disbursements Report, including beginning balances
 - b. Account History
 - c. Check, Receipt, Journal Entry, and Purchase Order Registers
7. Notify the Business Department Accountant when you have completed these steps. You will be notified when the **year-end rollover** process has been completed. You may, then, begin posting in July.

Eliminating Negative Balances in Accounts:

1. State law requires that money deposited in school funds be used for the purpose for which it was generated. In addition, state law strictly prohibits loaning, advancing, pledging, or donating public funds. Therefore generally, the only accounts that should have negative balances at the end of a fiscal year are receivable-type accounts such as NSF Checks, In/Out, or School Board Reimbursement.
2. Negative balances should be eliminated by transferring funds from other accounts, such as the general fund. No transfers, **for the purpose of eliminating negative balances**, may be made from designated club, sport or class accounts.

Generally, balances in class accounts should be transferred to the general fund, with exceptions as described in the Revenue section of this manual.

The following bookkeeping account cleanup should happen at least annually during the fiscal year-end closing process:

1. Inactivate general ledger account codes that are not used
2. Inactivate receiptees who will not be used in the new fiscal year
3. Inactivate vendors that will not be used in the new fiscal year
4. Inactivate event codes that will no longer be used
5. Add new receiptees, vendors, and event codes to be used in the new fiscal year

SECTION VIII GIFT CARDS

A. Permitted Use of Gift Cards

Gift cards may be given to students as awards, prizes, with all appropriate documentation.

B. Required Documentation

The Principal determines the circumstances for which gift cards may be given to students (i.e. as an award for achieving a score on exams, as a fundraising prize, etc.). Written documentation, such as a promotional flyer, email, or other form of announcement, is created detailing the conditions under which a gift card will be given.

Once the condition has been met, a list is created with the names of the students to be awarded gift cards and the dollar amount of each gift card. The Principal approves this list before the gift cards are purchased and distributed. The promotional flyer or written documentation should be attached to this list.

C. Purchasing Gift Cards

Once the list is finalized and approved by the Principal, the gift cards are purchased from the vendor. Gift cards may be purchased only for the purpose and in the quantity and amount approved by the Principal.

D. Distributing Gift Cards

Each recipient of a gift card must sign to acknowledge receipt of the gift card. The list referenced above in Section VIII.B. will suffice, if signed by recipient.

SECTION IX TEACHER APPRECIATION

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;
- Food, drink, or refreshments, including reasonable transportation and entertainment incident thereto, consumed while the personal guest of some person; and
- Certificates of appreciation, trophies, and plaques.

Disbursements for meals are permitted. Receipts must be kept and a list of attendees must be attached.

Funding for reasonable and moderate teacher appreciation may come from only the following sources:

- Funds donated specifically for teacher appreciation (and generally coded to the Teacher Appreciation Account);
- Funds raised by Parent Teacher Organizations (PTO) for teacher appreciation (generally coded to the PTO account);
- Student club accounts when approved by the student club officers and recorded in the club’s minutes; and
- The school’s general fund to purchase school logoed items with no substantial resale value.

Funding for teacher appreciation from student fees (registration, class, etc.) is strictly prohibited.

Funds donated for teacher appreciation may be spent only in accordance with state laws and only for items permitted by state laws.

SECTION X CREDIT CARDS

Credit cards are allowed to be acquired by principals/schools who have agreed to follow credit card procedures, not to exceed a \$15,000 credit limit. ~~This credit limit applies to all lines of credit made available to a school regardless if there is a physical card associated with the account or not.~~ It is recommended to keep a minimal number of cards and to eliminate store specific cards. Credit cards may be withdrawn or cancelled at any time and without notice by the Superintendent, Assistant Superintendent, or Business Manager.

As the credit card is a method of payment, all purchases made with the credit card must be approved in advance by the Principal and follow purchasing procedures detailed in this manual.

Credit cards must be paid in full each billing cycle (once a month, between the statement close date and due date). No balance may ever be carried over into another billing cycle. Late fees and finance charges should never be incurred. Payments should not be paid over the phone or by via direct debit from an account.

The Credit Card Register, showing the date, employee's name, vendor, description, account code, and amount should be completed each time a purchase is made with the credit card. The itemized receipt should be attached to the register. At the end of each billing cycle the register should be totaled, the total amount should agree with the credit card statement for that period, and the register should be signed by the Principal evidencing approval for the disbursements. Copies of receipts are permitted, since some receipts fade over time.

Credit cards may be used for only transactions associated with the academic, administrative, athletic, club, and community activities of the school pre-approved by the Principal or a Director. Cash advances are strictly prohibited.

Any rewards earned by use of the credit card go to the school and never to any individual. Cash rebates may be used solely to reduce the amount of payment.

Cardholders must return their School Board credit card permanently when they leave their employment or engagement with the Livingston Parish School Board, or they are no longer a Principal. Cardholders must return their School Board credit card temporarily for safekeeping when their relationship with the Livingston Parish School Board is temporarily suspended, or they take periods of extended leave from their School Board activities.

SECTION XI SCHOOL AUDITS

The LPPS Business Department directs and manages the audits of school activity funds.

A written report on the audit of school activity funds is prepared by the auditor and reviewed by the Business Department.

The final audit report is then presented to the Principal, Assistant Superintendent, and Board Member(s) by the Business Department.

The Principal must prepare a written response to the audit report, describing corrective actions to implement for each finding noted in the report. If the audit report contains no findings, then a written response is not required.

SECTION XII
ANNUAL TRAINING ON THE LOUISIANA CODE OF GOVERNMENTAL ETHICS

Public servants and elected officials are required to take one hour of training per calendar year on the Code of Governmental Ethics pursuant to LSA-RS 42:1170A. The Louisiana Board of Ethics provides online training free of charge to individuals at <http://www.ethics.state.la.us>

SECTION XIII 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 is 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 funds are sent to the school to be used for miscellaneous expenditures in the school’s library. The funds may **not** 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 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.

SECTION XIV TRAVEL AND BUSINESS EXPENSE 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 wanting to be reimbursed for travel expenses, must complete a Request to Attend Workshop form or Request to Attend Conference form, whichever is applicable, prior to travel expenses being incurred. Request to attend forms must be approved by the principal. If a principal is completing the Request to Attend forms, then approval must be sought from the Assistant Superintendent.

Once the travel has been incurred, all persons requesting reimbursement for travel must complete and sign a LPPS Travel Expense Form 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 Request to Attend Workshop Form, Request to Attend Conference Form, Travel Expense Form and Travel Regulations can be found on the Business Department website at www.lpsb.org.

SECTION XV
LOUISIANA REVISED STATUTE 17:414.3

§414.3. School fund; management, expenditure, and accounting; duties of school principal; accounts for certain closed schools; committees; creation and authority; policies

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

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

(2) Separate records or ledgers shall be maintained by the principal, or his designee from among the school staff, for each of the following sources of deposits into the school fund account:

(a) Each club, organization, association, class, athletic team, or other organizational unit within the school, the existence of which complies with school and school board policy; the membership of which is either students, faculty, or employees of the school; and which generates money by collecting dues, conducting fundraisers, charging admission, or some other money generating activity for a purpose which the entity intends to control.

(b) Each donation made to the school by an entity outside the school, whether it be a parents club, community, business, or civic organization, or other donor, when such donation is made for a specific or restricted use or purpose.

(c) All donations made by any entity referred to in Subparagraphs (a) and (b) of this Paragraph as well as all monies raised by the school population generally which are unrestricted and which are intended for discretionary use to benefit the school, its students, faculty, employees, programs, or facilities.

(d) All monies raised in a school-wide effort for a specific use or purpose.

(e) Any other money source, temporary or permanent, which is identifiable, approved by the principal, and has a need to maintain a record or ledger.

(3)(a) No money shall be drawn on the school fund account without a request therefor; no withdrawal shall occur unless the check carries the signature of the principal, or the administrator who assumes his duties during his absence.

(b) No monies shall be drawn on the school fund account unless the request for withdrawal of funds carries two signatures, one of which shall always be the principal's.

(c) The other signature shall be:

(i) In the case of a request for withdrawal by an entity which has deposited pursuant to the status described in R.S. 17:414.3(B)(2)(a) and (e), an officer, member, or sponsor of the entity, designated by the entity.

(ii) In the case of a request for withdrawal for the pursuit of a restricted use or purpose as described in R.S. 17:414.3(B)(2)(b), another school administrator, faculty

member, or employee who is approved by the donor and is familiar with the purpose of the donation.

(iii) In the case of a request for withdrawal of money deposited pursuant to R.S. 17:414.3(B)(2)(c) or (d), any other school administrator, faculty member, or employee.

(d) Withdrawals may be made for estimated amounts of anticipated need, but in such cases shall be accounted for with receipts, which accounting shall be reflected in the school fund records and which receipts shall be retained with the record until the report provided for in R.S. 17:414.3(C) is approved by the superintendent.

(e)(i) Money deposited in the school fund pursuant to R.S. 17:414.3(B)(2)(a), (b), (d), and (e) shall be used according to the purpose for which it was generated or for the purposes selected by the depositing entities, provided such expenditures are approved by the principal as indicated by his signature on checks for withdrawals.

(ii) Money deposited in the school fund pursuant to R.S. 17:414.3(B)(2)(c) may be expended at the discretion of the principal provided such expenditures are for the benefit of all or any of the school's students, faculty, staff, facility, or program and provided the ledger reflects the expenditure.

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

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

(6) The records of the school fund shall be reconciled monthly with the school fund account statement of the bank regarding activity in the school fund account. Bank statements shall be signed by the principal, once reconciled with the records, and retained with the school fund record. The school fund records shall be reviewed annually by the principal and one other member of his administrative staff. Such review shall be reflected in the record by the signature of both reviewers.

(7)(a) Any amount of money in the school fund account in excess of that needed to permit the access described in this Section may be invested by the principal in accordance with R.S. 33:2955. However, balances in the school fund account shall include all monies deposited pursuant to R.S. 17:414.3(2)(a), (b), and (e) unless the depositing entity approves the investment of any portion of its deposits as provided in this Paragraph, which approval shall be in writing and maintained with the school fund record.

(b) Any investments made pursuant to this Paragraph shall be recorded in the records of the school fund, shall be reported as required in Subsection C of this Section, and shall be accounted for in any review or reconciliation of the school fund.

(c) Earnings on any investment made pursuant to this Paragraph shall be considered the same as, and may be expended as, provided in R.S. 17:413.2(B)(3)(e)(ii).

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

examination, supervision, or intervention. The school board may require and provide for an audit of the school fund of any school within its jurisdiction at any time.

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

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

F.(1) Notwithstanding any provision of this Section to the contrary, any monies deposited in a school fund account pursuant to Subsections A through E of this Section and that cannot be accessed and expended in accordance with the procedures and for the purposes as specified in such Subsections due to the school's closure for reasons of natural catastrophe or disaster as certified by the state superintendent of education shall be placed under the control of the city, parish, or other local public school board having jurisdiction over the school prior to its closure, and such funds shall be accessible for investment, withdrawal, and expenditure in accordance with the provisions of this Subsection. The school fund account of any school transferred to the jurisdiction of the Recovery School District within five months after a natural catastrophe or disaster as certified by the state superintendent of education shall be placed under the control of the superintendent of the Recovery School District or other Recovery School District employee holding the equivalent position.

(2)(a) Each city, parish, and other local public school board or the superintendent of the Recovery School District or other Recovery School District employee holding the equivalent position having control of one or more school fund accounts pursuant to the provisions of this Subsection shall create a committee composed of five members as follows:

(i) The superintendent of the school system or the Recovery School District superintendent or other Recovery School District employee holding the equivalent position, as applicable.

(ii) The chief financial officer of the school system or other school system employee holding the equivalent position or the chief financial officer of the Recovery School District or other Recovery School District employee holding the equivalent position, as applicable.

(iii) A member of the local community appointed by the school board or the Recovery School District superintendent or other Recovery School District employee holding the equivalent position, as applicable.

(iv) A member of the city, parish, or other local school board appointed by the president thereof, or the president of the State Board of Elementary and Secondary Education or his designee from among the members of that board.

(v) The state superintendent of education or his designee from among the employees of the Department of Education.

(b) The appointed members of the committee shall serve at the pleasure of the appointing authority, and a vacancy in the appointed position shall be filled in the same manner as the original appointment.

(c) The committee shall elect a chairman and such other officers as it deems necessary. An official action of the committee shall require the favorable vote of at least three members.

(d) The committee shall meet on call of the chairman and may meet at such other times as determined by the committee by formal action. The initial meeting of the committee shall be called by the superintendent of the school system or the superintendent of the Recovery School District or other Recovery School District employee holding the equivalent position, as applicable.

(e) All meetings and other activities of the committee shall be subject to applicable provisions of the Open Meetings Law (R.S. 42:11 et seq.) and the Public Records Law (R.S. 44:1 et seq.).

(f)(i) The committee shall have the authority to invest, withdraw, and expend the monies in the closed school's school fund account with first priority given to meeting the financial obligations incurred in connection with such account prior to the school's closure, if applicable. The committee shall designate two of its members to have signatory authority over the school fund account.

(ii) Committee members with designated signatory authority over the school fund account shall fulfill all requirements prescribed by the federally insured financial institution where the account is established with respect to drawing funds from the account within thirty days of such designation.

(iii) No money shall be drawn on the school fund account without a request therefor approved by the committee, and no withdrawal shall occur unless the check carries the signature of both committee members with designated signatory authority.

(g) All existing financial obligations shall be met as soon as possible after a school's closing.

(h) Any monies remaining in the account after such financial obligations have been met shall be retained by the committee for a period of four years from the date of the school's closure. Schools that reopen prior to such four-year period shall be given control over the school's school fund account immediately upon reopening. The funds in any school fund account of a school that does not reopen within four years after being closed may be expended by the committee for purposes which directly benefit students, but shall not be used for any recurring purposes. If multiple schools in a school system are closed, the school fund accounts for such schools shall be managed as a single account after the four-year period has ended. Any expenditure of funds from a school fund account in excess of the fund's outstanding obligations shall be used for purposes which directly benefit students, but shall not be used for any recurring purposes. The committee shall offer to return to the donor any restricted donations made pursuant to the provisions of Subsection B of this Section prior to the use of such donated funds by the committee for any purpose contrary to the restrictions on such donation.

(i) Notwithstanding any other provision of law to the contrary, actions for the recovery of obligations payable from the school fund account of a school closed pursuant to this Subsection are subject to a liberative prescription of two years commencing on the date the payment is exigible. The continuity of services by the obligee shall not prevent prescription of any obligation due to that portion of such services already rendered on the date the school closed. The provisions of this Subparagraph shall apply to all obligations and accounts receivable in existence at the time of the school closing.

(j) The committee shall have the authority to invest the funds in accordance with the provisions of Paragraph (B)(7) of this Section.

(3) Each city, parish, and other local public school board and the administering agency of the Recovery School District having control of one or more school fund accounts pursuant to the provisions of this Subsection shall adopt policies necessary to implement the provisions of this Subsection. Such policies shall include but shall not be limited to procedures consistent with the provisions of this Subsection for the investment, withdrawal, expenditure, and proper accounting of the monies in the school fund account, and the minimum evidence necessary to establish an obligation.

(4) The provisions of this Subsection are subject to the provisions of R.S. 6:317 and shall not conflict with or alter the contractual provisions of any agreement entered into with any federally insured financial institution holding school funds pursuant to a deposit agreement, time certificate of deposit, investment contract, or any similar agreement.

(5) The provisions of this Subsection shall be retroactive to August 29, 2005. Acts 1990, No. 1066, §1, eff. July 27, 1990; Acts 2007, No. 341, §1, eff. July 9, 2007.

Top portion to be completed prior to fundraiser

School Name: _____
 Sponsor Name: _____ Account: _____
 Projected Activity: _____
 Fundraiser Start Date: _____ Fundraiser End Date: _____

PURPOSE OF FUNDRAISER (if a flyer was created to advertise fundraiser, attach copy to form)

VENDOR INFORMATION (Name, Address, Phone)

 SPONSOR'S SIGNATURE & DATE ADMINISTRATOR'S SIGNATURE & DATE

Bottom portion to be completed after fundraiser is complete

See attached Profit/Loss Statement (check box if using Event Codes in School Funds Online)

REVENUE:	*Receipt #	Date	Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Total Revenue Earned: _____

EXPENSE:	*Check #	Date	Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Total Expensed: _____

* - Attach printout from School Funds Online to confirm deposits and checks (if Event Codes are not used)

Profit (Revenue less Expenses): _____ Unsold Items: _____
 Percentage of Profit (Profits divided by Revenue): _____ Method of Disposal: _____

I certify this report is correct to the best of my knowledge.

 SPONSOR'S SIGNATURE & DATE ADMINISTRATOR'S SIGNATURE & DATE

Event Code Profit/Loss Detail - Smoothie Concessions for 2020-21

7/1/2020 through 6/30/2021

Event Code : Smoothie Concessions for 2020-21

Date	Vendor/Receiptee/JE	Account	Description	Chk/Rcpt or JE #	Event Code	Receipts	Disbursements
9/24/2020	[REDACTED]	3050.00	Smoothie Concessions 9/25/20	2765	20/21 SMOOTHIES	\$519.00	\$0.00
9/28/2020	Smoothie King #346	3050.00	Smoothie Concessions 9/25/20	2439	20/21 SMOOTHIES	\$0.00	\$346.00
10/30/2020	[REDACTED]	3050.00	Smoothie Concessions 10/30/20	2822	20/21 SMOOTHIES	\$351.00	\$0.00
11/2/2020	Smoothie King #346	3050.00	Smoothie Concessions 10-30- 20	2461	20/21 SMOOTHIES	\$0.00	\$242.00
11/19/2020	[REDACTED]	3050.00	Smoothie Concessions 11/19/20	2842	20/21 SMOOTHIES	\$249.00	\$0.00
11/30/2020	Smoothie King #346	3050.00	Smoothie Concessions 11/20/20	2475	20/21 SMOOTHIES	\$0.00	\$170.00
12/11/2020	Smoothie King #346	3050.00	Smoothie Concessions 12/11/20	2487	20/21 SMOOTHIES	\$0.00	\$214.00
12/11/2020	[REDACTED]	3050.00	Smoothie Concessions 12/11/20	2860	20/21 SMOOTHIES	\$312.00	\$0.00
1/28/2021	[REDACTED]	3050.00	Smoothie Concessions 1/29/21	2923	20/21 SMOOTHIES	\$309.00	\$0.00
1/29/2021	[REDACTED]	3050.00	Smoothie Concessions 1/29/21	2924	20/21 SMOOTHIES	\$6.00	\$0.00
2/1/2021	Smoothie King #346	3050.00	Smoothie Concessions 1/29/21	2499	20/21 SMOOTHIES	\$0.00	\$210.00
2/25/2021	[REDACTED]	3050.00	Smoothie Concessions 2/25/21	3038	20/21 SMOOTHIES	\$294.00	\$0.00
2/26/2021	[REDACTED]	3050.00	Smoothie Concessions 2/26/21	3039	20/21 SMOOTHIES	\$6.00	\$0.00
3/1/2021	Smoothie King #346	3050.00	Smoothie Concessions 2/26/21	2512	20/21 SMOOTHIES	\$0.00	\$200.00
3/25/2021	[REDACTED]	3050.00	Smoothie Concessions 3/25/21	3110	20/21 SMOOTHIES	\$369.00	\$0.00
3/29/2021	Smoothie King #346	3050.00	Smoothie Concessions 3/26/21	2525	20/21 SMOOTHIES	\$0.00	\$248.00
4/29/2021	[REDACTED]	3050.00	Smoothie Concessions 4/29/21	3139	20/21 SMOOTHIES	\$246.00	\$0.00
4/30/2021	Smoothie King #346	3050.00	Smoothie Concessions 4/30/21	2545	20/21 SMOOTHIES	\$0.00	\$176.00
4/30/2021	[REDACTED]	3050.00	Smoothie Concessions 4/29/21	3141	20/21 SMOOTHIES	\$15.00	\$0.00
5/6/2021	[REDACTED]	3050.00	Smoothie Concessions 5/6/21	3160	20/21 SMOOTHIES	\$312.00	\$0.00
5/10/2021	Smoothie King #346	3050.00	Smoothie Concessions 5/7/21	2552	20/21 SMOOTHIES	\$0.00	\$210.00

FUNDRAISING COLLECTION LETTER

School Letterhead

Letter Date

CERTIFIED MAIL

Parent or Guardian's name
Parent or Guardian's Mailing Address
Parent or Guardian's City, State Zip Code

Dear _____ [Parent or Guardian's Name]

This letter will serve as formal notice that you are in default of your obligation to repay the sum of \$_____ to _____ School (school). This is money that you owe from the _____ [name of event/activity] sponsored by or held at the school. This event was a fundraiser to benefit our school. When the merchandise/product was distributed to your child for sale to benefit of our school, you acquired an obligation to sell the merchandise and return the full sale proceeds to the school or return the merchandise/product.

We regret to have to take this action and regret that your inaction has caused us to have to do so. But, this amount has been overdue since _____ [date] and you have failed to repay despite repeated requests and extended deadlines. We are very disappointed that our efforts to collect this money for our school have been ignored and disregarded. Our school (your child's school) is suffering due to your failure to honor your obligation.

Unless payment of the above amount in full is received within ten (10) days of the date of this letter, we will have no alternative but to exercise whatever rights and remedies we have under the law to enforce payment, including but not limited to turning this matter over to collections or the institution of legal proceedings to recover the above amount, together with accrued interest, attorney fees, and legal expenses. Please note that legal costs/filing fees to file a claim with the court system are estimated to be \$100; therefore, should you continue to fail to pay, you will end up having to pay the amount that you owe the school for the product/merchandise plus a whole lot more in legal fees/expenses.

This is our last amicable notice requesting that you pay what you owe. Kindly govern yourself accordingly.

Very truly yours,

[Principal's Name]
Principal

NOTE: PLEASE BE AWARE THAT THIS IS AN ATTEMPT TO COLLECT A DEBT AND ANY INFORMATION OBTAINED BY THIS OFFICE WILL BE USED IN THAT REGARD. PLEASE REMIT PAYMENT AS INDICATED TO AVOID FURTHER LEGAL ACTION AND EXPENSE



LPPS CROWDFUNDING APPROVAL FORM

Funds raised via crowdfunding solicitations must be deposited into a school account. All items purchased or donated through crowdfunding sources become the property of LPPS and must remain at the school in which the request is made.

Step 1

Complete the following basic information:

Teacher Name _____ Grade _____

Name of Proposed Project _____

Proposed Project Posting Date _____

Type of Request: Goods/Services Volunteers Cash Amt: _____

DonorsChoose.org Go Fund Me _____
(Other)

Step 2

Briefly describe the proposed project and its intended use:

Brief Description of Proposed Project

Teacher Signature _____

Date _____

Principal Signature _____

Date _____

***Email the Business Department for approval.
Attach a copy of the response email to your records.**

SALE OF 50/50 CASH RAFFLE TICKETS FUNDRAISER

DATE: _____

TICKETS SOLD:

ENDING # _____ BEGINNING # _____ = # SOLD _____

ENDING # _____ BEGINNING # _____ = # SOLD _____

(# sold = ending ticket # - beginning ticket # - 1 if both tickets are attached)

TOTAL # OF TICKETS SOLD _____

X PRICE PER TICKET \$ _____

= TOTAL REVENUE _____

LESS 50% TO WINNER _____

= NET PROCEEDS (DEPOSIT AMOUNT) _____

Ticket Seller*: _____

Prepared by*: _____

Winner: _____

Please attach first and last tickets to this form.

* A person other than the ticket seller should prepare this form.

Livingston Parish Public Schools
 EVENT RECAP SHEET

School: _____
Opponent: _____

Date: _____
Event: _____

Total Cash Receipts _____ (A)
(total amount of money in bag at the end of the night)

Less: Starting Event Change _____ (B)
(if left in bag for the next game)

Total Event Sales/ Deposit _____ (C)
 (A - B = C)

BOOKKEEPER RECEIPT # _____

Ticket Sales:	<u># Sold</u>		<u>Price</u>		<u>Total</u>
General Admission	_____	@	_____	=	_____
Students	_____	@	_____	=	_____
Other	_____	@	_____	=	_____
Home Pre-Game Sales	_____	@	_____	=	_____

Total Ticket Sales _____ (D)

Cash Over (+) / Short (-) _____ (E)
 (C - D = E)

ATTACH FIRST TICKET ON ROLL (NOT SOLD):

Actual ticket MUST be stapled/taped here. This can be done by the Bookkeeper prior to the event.

ATTACH TICKET AFTER THE LAST TICKET SOLD:

Actual ticket MUST be stapled/taped here. This can be done by the Bookkeeper once the roll is turned back in to office.

Signatures of Person(s) Counting Money:

Signature of Athletic Director/Administratio

* The ticket before and after sales on each roll **MUST** be attached to this form.

TICKET SALE FORM

Date: _____ Location: _____

Sport or Event: _____

Opponent: _____

Color _____

First ticket #	<input type="text"/>	Last ticket #	_____	# of tickets sold**	_____	Ticket price	_____	Sales on this roll	_____
----------------	----------------------	---------------	-------	---------------------	-------	--------------	-------	--------------------	-------

First ticket #	_____	Last ticket #	_____	# of tickets sold**	_____	Ticket price	_____	Sales on this roll	_____
----------------	-------	---------------	-------	---------------------	-------	--------------	-------	--------------------	-------

First ticket #	_____	Last ticket #	_____	# of tickets sold**	_____	Ticket price	_____	Sales on this roll	_____
----------------	-------	---------------	-------	---------------------	-------	--------------	-------	--------------------	-------

First ticket #	_____	Last ticket #	_____	# of tickets sold**	_____	Ticket price	_____	Sales on this roll	_____
----------------	-------	---------------	-------	---------------------	-------	--------------	-------	--------------------	-------

Color _____

First ticket #	_____	Last ticket #	_____	# of tickets sold**	_____	Ticket price	_____	Sales on this roll	_____
----------------	-------	---------------	-------	---------------------	-------	--------------	-------	--------------------	-------

First ticket #	_____	Last ticket #	_____	# of tickets sold**	_____	Ticket price	_____	Sales on this roll	_____
----------------	-------	---------------	-------	---------------------	-------	--------------	-------	--------------------	-------

First ticket #	_____	Last ticket #	_____	# of tickets sold**	_____	Ticket price	_____	Sales on this roll	_____
----------------	-------	---------------	-------	---------------------	-------	--------------	-------	--------------------	-------

First ticket #	_____	Last ticket #	_____	# of tickets sold**	_____	Ticket price	_____	Sales on this roll	_____
----------------	-------	---------------	-------	---------------------	-------	--------------	-------	--------------------	-------

Total ticket sales

Total ending cash _____

Difference

Any difference
MUST be noted
and initialed

Signature of person(s) in charge _____

Please return report and all unused tickets on the night of the game.

** Ticket sales are calculated by taking the Last ticket # less the First ticket # minus 1. First and last tickets should be attached to this form.

_____ School
 Petty Cash Reconciliation
 Date: _____

RECEIPTS FOR EXPENDITURES

Date	Vendor	Amount	Description	Account

CASH

- Twenties
- Tens
- Fives
- Ones

- Quarters
- Dimes
- Nickles
- Pennies

RECONCILIATION

- Receipts
- Cash
- Total

- General Ledger

- (Over) Under

Prepared by:

Reviewed by:

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Livingston Parish School Board		
	2 Business name/disregarded entity name, if different from above		
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) <u> 3 </u> Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.) PO Box 1130	Requester's name and address (optional)	
	6 City, state, and ZIP code Livingston, LA 70754		
	7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number	
[] [] [] - [] [] - [] [] [] []	
or	
Employer identification number	
7 2 - 0 8 8 2 4 8 0	

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶ <u>7/1/23</u>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

PURCHASE REQUISITION

SCHOOL INFORMATION

BILLING/SHIPPING INFORMATION

Name: _____
 Phone: _____
 Fax: _____
 Email: _____

TEACHER: _____ **DATE:** _____

WHO WILL ORDER/PURCHASE? (circle one) Instructor Office
 METHOD OF PURCHASE? (circle one) Purchase Order Pre-written Check Credit Card
 If Credit Card, which one? _____

VENDOR INFORMATION FUNDS AVAILABLE? (circle one) Yes No
 Name: _____
 Phone: _____ ACCOUNT TO USE: _____
 Fax: _____

VENDOR ON FILE? (circle one) Yes No

BRIEF DESCRIPTION	CATALOG NUMBER	ITEM QUANTITY	ITEM PRICE	TOTAL PRICE
If you are not sure of the cost of an item, please estimate.				
<input type="checkbox"/> See attached for description and price (check box)				
**Please do not forget to add S&H		SHIPPING AND HANDLING **		
		ORDER TOTAL (this can be an estimate)		

Form must be signed and dated by an Administrator before purchase is made.
Please remember that if food is being purchased you must attach a copy of the meeting minutes and/or agenda and a list of those eating/participating. Also if club or grade level funds are being used for any reason please attach meeting minutes approving this expenditure.

 TEACHER'S SIGNATURE & DATE ADMINISTRATOR'S SIGNATURE & DATE

PURPOSE OF ITEM(S) BEING PURCHASED: _____

IRS GIVING LETTER

School Letterhead

Letter Date

Donor's name
Donor's Mailing Address
Donor's City, State Zip Code

Dear _____[Donor Name]

On behalf of _____ School I sincerely thank you for the \$_____ [amount] donation which you gave with your check number _____ dated _____, [or by cash] which we deposited on _____ [deposit date].

[Can insert a few sentences on what the school will do with the money, school programs you're excited about, current news, etc. For example, "We're proud to share with you that our school received an A rating for the 2015-2016 school year." Or "Since you were so kind as to designate those funds for teacher appreciation, in May we'll use those funds to provide a promotional item for our teachers to express appreciation for all their hard work in educating our students." Or "We're excited about a grant Ms. LeBlanc received which she'll use to buy a fun software program to teach students how to read."]

The Livingston Parish School Board acknowledges that we did not provide you with any goods or services in whole or partial consideration of your contribution. For your records, our federal identification number is 72-0882480 and this donation is tax deductible as a charitable contribution in accordance with Section 170 of the Internal Revenue Code. Please keep this letter with your tax information.

Thank you very much for the generosity you have shown _____ School.

Sincerely,

[Principal's Name]
Principal

CERTIFICATION OF DONATION OR CONTRIBUTION

DONOR:

EDUCATIONAL INSTITUTION:

LIVINGSTON PARISH PUBLIC SCHOOLS # 72-0882480

PO BOX 1130, 13909 FLORIDA BLVD., LIVINGSTON, LA 70754

SCHOOL:

Description of Donation/Contribution:

Value of Donation/Contribution: \$ _____

If new property, attach invoice. If used property, appraisal must be obtained from the institution accepting the donation.

Purpose in which Donation/Contribution should be used:

Date the Donation/Contribution was accepted _____

I certify that the value shown is the correct appraisal value of the property described above. I certify that the property described above has been donated or contributed to the educational institution shown for the purpose described above. The Donor shown above does not arbitrarily, capriciously, or unreasonably discriminate against any person because of race, religion, ideas, beliefs, affiliations, age, sex, culture, physical condition, or political ideas or affiliations.

Authorized Signature of Donor

Date

LOUISIANA
DEPARTMENT of REVENUE

**Purchases by Political Subdivisions of
the State of Louisiana**
Sales Tax Exemption Certificate
Louisiana Revised Statute 47:301(8)(c)

PLEASE PRINT OR TYPE

Political Subdivision Livingston Parish School Board 72-0882480		Louisiana Revenue Account Number (if applicable)	
Address PO Box 1130			
City Livingston		State LA	ZIP 70754


The above referenced entity does hereby certify that the entity is a public agency of the State of Louisiana with legal status as one of the following:

- State agency, board or commission
- Municipal government or instrumentality thereof
- Public Charter School (LA R.S. 17:3971-4001)
- Hospital service district
- Public housing authority
- Parish government or instrumentality thereof
- Parish school board or public school
- Law enforcement district
- Waterworks district
- Parish and municipal libraries
- Other _____

Purchases of tangible personal property and taxable services, and/or leases and rentals of tangible personal property by the above referenced political subdivision are totally exempted from the sales tax levied by the State as provided by LA R.S. 47:301(8)(c). The Louisiana Constitution, Article VI, §44(2) defines a political subdivision as "a parish, municipality, and any other unit of local government, including a school board and a special district, authorized by law to perform governmental functions"

The authorized person for the political subdivision certifies that the entity meets the criteria for the sales tax exclusion under LA R.S. 47:301(8)(c), and if sales tax is later found to be due, the entity will be responsible for any tax liabilities.

Signature of Authorized Agent

Authorized Agent Kim Stewart	Title Business Manager
Signature 	Date (mm/dd/yyyy) 07/01/2023

Bank Reconciliation of Cafeteria Fund

School: _____

Month being Reconciled: _____

Date: _____

Total per Bank Deposit Report for month being reconciled: _____ (A)
(Bank Deposit Report is submitted to Bookkeeper by Cafeteria Manager)

ADD: Bank Statement Beginning Balance _____ (B)

ADD: Deposits in Transit _____
*Any deposit from the previous month that
cleared on current month's bank statement.*

Total Deposits in Transit: _____ (C)

ADD: Interest Earned per Bank Statement _____ (D)

LESS: Amount remitted to LPPS for previous month's collections _____ (E)
CHECK # _____

LESS: Deposits in Transit _____
*Any collections on Bank Deposit Report
that are NOT on Bank Statement*

Total Deposits in Transit: _____ (F)

AMOUNT DUE TO LPPS (A + B + C + D - E - F) _____

(A check, in this amount, should be submitted to Christal Glascock/ Business Department, by the 15th day of the subsequent month. Copies of the Bank Statement, Bank Deposit Report, and Reconciliation, should be attached to the check.)

Ending Balance per Bank Statement: _____

**THE AMOUNT DUE TO LPPS AND THE ENDING BALANCE PER BANK STATEMENT
SHOULD ALWAYS AGREE.**

Check # _____ for _____ (month) collections issued to LPPS on _____ (date).

Principal's Signature & Date

Preparer's Signature & Date