
CALCASIEU PARISH SCHOOL BOARD

SCHOOL ACTIVITY FUNDS

PRINCIPLES AND PROCEDURES MANUAL

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SECTION I

SCHOOL ACTIVITY FUNDS

RESPONSIBILITY, AUTHORITY AND USES

A. DEFINITION AND SOURCES OF SCHOOL ACTIVITY FUNDS

1. Definition - School Activity Funds were created by R.S. 17:414.3 which requires every public school principal to maintain a school fund for the management of any money which accrues to benefit the school.
2. Sources - (2) ⁱ Separate records or ledgers shall be maintained by the principal, or his designee from among the school staff, for each of the following sources of deposits into the school fund account:
 - (a) Each club, organization, association, class, athletic team, or other organizational unit within the school, the existence of which complies with school and school board policy; the membership of which is either students, faculty, or employees of the school; and which generates money by collecting dues, conducting fundraisers, charging admission, or some other money generating activity for a purpose which the entity intends to control.
 - (b) Each donation made to the school by an entity outside the school, whether it be a parents club, community, business, or civic organization, or other donor, when such donation is made for a specific or restricted use or purpose.
 - (c) All donations made by any entity referred to in Subparagraphs (a) and (b) of this Paragraph as well as all monies raised by the school population generally which are unrestricted and which are intended for discretionary use to benefit the school, its students, faculty, employees, programs, or facilities.
 - (d) All monies raised in a school-wide effort for a specific use or purpose.
 - (e) Any other money source, temporary or permanent, which is identifiable, approved by the principal, and has a need to maintain a record or ledger.
3. All fundraisers, clubs, and activities must have a school board employee assigned to be responsible for all funds and expenses associated with the activity.

B. RESPONSIBILITY FOR SCHOOL ACTIVITY FUNDS

1. School principals, when they accept their appointment as the school administrator, assume administrative control and ultimate responsibility for all activity accounts in their school. The Board holds the school principal fully accountable and personally liable for any variances, deficits, or mismanagement of any funds.
2. All school personnel are required to comply with all adopted Board policies, Louisiana Revised Statutes and the Louisiana Code of Governmental Ethics. The principal is responsible for insuring that all school personnel (administrative, instructional and non-instructional) understand the Board's policies, principles and procedures. The principal shall provide documentation to the Internal Audit Department stating the date/dates that in-services were provided to the school staff instructing them on the Board's policy, principles and procedures.
3. All principals, assistant principals and bookkeeper/secretaries will be required to sign a letter

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

C. INTERNAL AUDIT OF SCHOOL ACTIVITY FUNDS

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

D. ACTIVITY FUND USE AUTHORITY

1. Funds raised by school, club and parent booster organizations are **restricted funds** and cannot be used for any purposes other than those intended by the group, sponsor, and principal, as set forth in the "School Activity Funds - Sources and Uses form". The "School Activity Funds - Sources and Uses" of each account **must conform to Calcasieu Parish School Board policy and to the policies and guidelines presented in this manual.**
2. All expenditures made from school activity account funds must have written approval from a person authorized to expend funds from that account. Whenever a teacher, sponsor, or authorized member of a club or organization needs a purchase order or check written, he or she must fill in and sign either the purchase order or the check request.
3. Once the check request or purchase order has been completed, the principal must sign it approving the disbursement. **The principal's approval confirms that funds are available in the account, that the person requesting the expenditure is authorized to do so, and that the disbursement is in accordance with Board policy.**
4. **School activity funds are restricted funds** that cannot be transferred from one account to another account without the written approval of the sponsor and the principal on a "Request for Intraschool Fund Transfer/Adjustment," except for those of defunct clubs and organizations which require only the principal's signature.

E. PROHIBITED USES OF SCHOOL ACTIVITY FUNDS

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

ⁱⁱⁱ”Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.” The Supreme Court has interpreted Article VII, Section 14 to be violated “when public funds or property are gratuitously alienated.”

F. PERSONAL TRANSACTIONS

1. Under no circumstances shall personal transactions be placed in school accounts. Personal transactions include, but are not limited to, loans, cashing checks, purchasing stamps from the school and ordering and paying for merchandise for personal use through the school.

G. ACTIVITY FUND INDEBTEDNESS

1. No debt can be incurred which cannot be liquidated within one year unless prior permission is obtained **in writing** from the respective office of the administrative director of schools.
2. Debts should be paid on a timely basis to prevent the incurring of late charges. Schools should take advantage of cash discounts offered by retailers for the prompt payment of bills.

H. AUDIT REPORTS - VIOLATIONS AND DISPOSITIONS THEREOF

1. All school audit reports with any resulting findings/violations will be reported by the Internal Auditing Department to the superintendent, associate superintendent of curriculum and instruction, Chief Financial Officer and the three administrative directors.
2. Each audit will be assigned a numeric grade based on the likelihood controls and school policies were in place to prevent fines, penalties, loss of funds and/or exposure of school assets. The index to the audit areas is as follows:
 - 5-No exceptions noted.
 - 4-No significant exceptions were noted. School management is taking the appropriate action at this time.
 - 3-Minimal exceptions were noted. Increased school management involvement is recommended.
 - 2-Significant exceptions were noted. Immediate school management attention is recommended.
 - 1-Significant exceptions were noted. Immediate school management attention is necessary.

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

Green	Without exception.
Light Green	Not a significant finding.
Yellow	Not a significant finding.
Orange	Significant finding which could result in loss of funds and/or exposure to school assets.
Red	Significant finding which would likely result in loss of funds and/or exposure to school assets.

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

- i. Unauthorized disbursements for gifts or meals.

Repeat occurrences of the violations noted in 5. a.-i. shall be reported by the Director of Internal Audit to the Board.

6. The following violations shall be reported immediately to the superintendent, CFO and the Director of Personnel.
 - a. Shortage of funds due to embezzlement.
 - b. Disbursements for loans to individuals.
 - c. An apparent shortage of funds due to a lack of skills.
 - d. Unnecessary indebtedness of the school.
 - e. Bookkeeping errors when there is evidence of falsification.

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

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

I. COMPUTERIZED BOOKKEEPING

1. All Calcasieu Parish schools maintain the school financial records in the EPES accounting software program. Throughout this manual, reference is made to the EPES program.

J. ESTABLISHMENT OF ACCOUNT NUMBERS AND TITLES

1. Activity fund accounts will be numbered and entitled as indicated in the following "Chart of Accounts." These account numbers and titles shall be used by all schools, to the extent applicable, to provide adequate identification of all major school activities and to ensure standardization of terminology in financial reporting.
2. **All accounts are subject to the restrictions, regulations, and guidelines included in the CPSB policy manual and the School Activity Funds Principles and Procedures Manual.**

Illustration 1

**CPSB
 SCHOOL CHART OF ACCOUNTS**

CATEGORY	ACCOUNT NUMBER	PURPOSE AND DESCRIPTION
GENERAL LEDGER ACCOUNTS		
900 Assets	990 Petty Cash 991 Cash on Hand 992 Checking Account 993 Saving Account 994-Investment Account	General ledger accounts 990 – 994 are assigned by the software and are not to be changed.
ACTIVITY ACCOUNTS		
1000 Administrative	1001 Administrative 1101 Textbooks 1121 Investment Interest 1131 General School Security 1201-1999 Other Administrative Accounts	The Administrative account is a restricted fund which is considered the general operating account of the school. It shall be used for the promotion of the general welfare of the students and for providing extra-curricular activities for students as an aid to a well-rounded program. These funds shall not be used for faculty gifts or parties. Any subsidiary accounts established under the 1000 series are also restricted and must be expended in accordance with the regulations set forth in this manual for the Administrative account.
2000 Instructional	2001-2199 Teacher Accounts Examples: Andrews Class Booths Class	Funds restricted for Educational Uses The Teachers' accounts are used to maintain separate records of each teacher's classroom receipts and expenditures.

CATEGORY	ACCOUNT NUMBER	PURPOSE AND DESCRIPTION
2000 Instructional (continued)	2201-2299 Class Accounts Examples: Boys' P.E. Girls P. E. Chorus Band Computer Spark Library	Class accounts are used to record all receipts and expenditures for the various class accounts
	2301-2499 School Board Teacher Allocations (Account by Teacher Name) Examples: Allen CPSB Brown CPSB	The School Board Teacher Allocation account is used to record the receipts and expenditures of the allocation given to the elementary teachers by the CPSB. The expenditures from this account are restricted to instructional supplies. These allocations are given based on the CPSB approval each year.
	2701 Workbooks	The Workbooks account is used to record the fees received for workbooks and the expenditures to pay for the workbooks.
	2801-2899 Other Educational Services 2801 Summer School 2811 Quiz Bowl	Receipts and Expenditures for Other Educational Services

CATEGORY	ACCOUNT NUMBER	PURPOSE AND DESCRIPTION
3000 Athletics	3101-3199 Boys/Co-ed Athletics 3111 Baseball 3112 Basketball 3121 Football 3131 Golf 3151 Soccer 3153 Swimming 3161 Tennis 3162 Track 3171 Wrestling	Boys/Co-ed Athletics use the 3100 series of Account Numbers. If you have a sport (example – Tennis) that has girls and boys teams but you do not account for them separately use the 3100 series of numbers.
3200 Girls Athletics	3212 Basketball 3231 Golf 3251 Soccer 3252 Softball 3253 Swimming 3261 Tennis 3262 Track 3281 Volleyball	Girls Athletics use the 3200 series of Account Numbers.
4000 Fund Raisers	4001-4099 General School Fund-raisers for the benefit of the entire school. Examples: Class Pictures Play Ground Equipment 4101-4199 Class Fundraisers Examples: Band Barbecue Chorus Candy Sale 4201-4299 Athletic Fundraisers Examples: Football Barbecue Volleyball Car Wash 4401-4499 Other Fundraisers	The Fundraiser account is used to record all the monetary activities related to fund raisers. This includes paying expenses occurring as a result of the fund raiser. Each fundraiser should be maintained in a separate account. The profit earned on a fund raiser should be transferred to the appropriate fund.
4500 Concession Accounts		Concessions

CATEGORY	ACCOUNT NUMBER	PURPOSE AND DESCRIPTION
5000 Boosters	5001-5099 Athletic Boosters 5200-5299 Other Boosters Examples: Band Partners In Ed. FFA PTA	Booster Accounts are used to record all donations designated for the purpose of supporting the school's extra-curricular activities and all expenditures related to them as designated by the parent/community support groups.
6000 School Activities and Clubs	6101-6299 Field Trips 6301-6399 School Activities Examples: Carnival Arts Fest Field Day	The School Activities/Field Trip Accounts are used to record all receipts and expenditures for approved field trips and activities.
	6401-6599 Clubs Examples: Key Club 4-H French Club Library Club	Club accounts are used to record all receipts and expenditures for the various school clubs
7000 Grants	7001 – 7299 Grants Examples: Drew Grant Learn and Serve	Grant accounts are used to record all funds received and expended from grants awarded.
8000 Other	8101 – 8199 Faculty Accounts Examples: 8102 Faculty T-Shirts 8103 Coffee/Water	The Faculty and Vending Accounts are used to record all receipts from contributions given, money received from the vending machines and allowable expenditures.
	8201-8299 Contributions Examples: Children's Miracle Network St. Jude's	The Charitable Contributions account is used to record the collections for and distributions to established and approved charitable organizations.

CATEGORY	ACCOUNT NUMBER	PURPOSE AND DESCRIPTION
	8301-8399 Vending	Faculty Vending Pencil Vending Athletic Vending
	8401-8499 Extended Day Account	The Extended Day account is used to record the receipts and expenditures of the snack money collected for the Extended Day Program.
9000 Investments	9111-9199 Investments Examples: 9111 Administrative 9129 Athletics	The Investment account is set up to record the original investment and the related increases and decreases in that account

K. SCHOOL ACTIVITY FUNDS - SOURCES AND USES

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

Illustration 2

ADDITIONS/CHANGES TO SCHOOL ACTIVITY FUNDS SOURCES AND USES

Use this form to make additions and changes to your School Activity Funds Sources and Uses which is on file with the Internal Auditing Department. Uses of school activity funds must comply with all established policy. List the names of sponsors authorized to request expenses to be paid out of this fund. The principal must sign this form, then forward to the respective administrative director for schools for approval.

<i>ACCT #</i>	<i>ACCOUNT TITLE</i>	<i>SPONSORS</i>	<i>FUNDING SOURCES</i>	<i>USES</i>

SCHOOL: _____

Date of Change: _____

 Principal

 Administrative Director of Schools

SECTION II

SCHOOL ACTIVITY FUNDS

BANKING, RECEIPTS AND EXPENDITURES

A. CHECKING ACCOUNT

1. ^{iv}The monies in the school fund shall be deposited in a single bank account, preferably interest-bearing, on which checks may be drawn. The school general checking account must be held in one of the following banks:
 - Iberia Bank
 - First National Bank
 - Chase Bank
 - First Federal
 - Capital One
 - City Savings Bank
 - Jeff Davis Bank & Trust Co.
 - Whitney/Hancock
 - Lakeside Bank
2. Interest earned on a checking account shall be recorded in the Administrative account. Any service charge fees will also be recorded in the Administrative Account.

B. INVESTMENTS

1. If the school has excess funds (more than an amount needed for the next year's operations) in an individual account (such as athletics), then the principal should invest these funds. Types of investments are limited to certificates of deposit (CD) and other time deposits, savings accounts, or treasury bills. Investments must be held in one of the following banks:
 - Iberia Bank
 - First National Bank
 - Chase Bank
 - First Federal
 - Capital One
 - City Savings Bank
 - Jeff Davis Bank & Trust Co.
 - Whitney/Hancock
 - Lakeside Bank
2. Interest earned and received from these investments must be deposited into the account to which the investment belongs. Interest must be expended in accordance with the purpose of the fund into which it is deposited.
3. All investments made must be recorded in the records of the school funds. The investment and the interest earned must be reported and accounted for in any review or reconciliation of the school funds.

C. FUND COLLECTIONS, RECEIPTS AND DEPOSITS

1. All funds collected, from all sources, must be turned in to the school office daily and must be recorded in the EPES Program. When applicable, the collection of funds shall be further substantiated by class receipt records and other auditable records. Receipts must be written at the time that the money is collected in order to prevent discrepancies and so that the date of collection can be established for accounting purposes
 - a. Numbered receipts will be issued to all students and collections will be reconciled with the receipts daily.
 - b. Cash and checks received must be reconciled to the receipts issued daily.
 - c. CPSB will provide every teacher with numbered receipt books. These receipt books will be signed out from the school office and the receipt numbers recorded. No other types of receipt books will be allowed.
 - d. Teachers are to issue a receipt from these books to all individuals for cash or checks when funds are collected.
 - e. When the receipt book is completed, the book is to be turned in to the office and a new book will be issued.
 - f. In the event of a voided receipt, one copy of the void must be retained in the receipt book and the other copy must be routed to the Bookkeeper.
2. All collections must be deposited intact daily. Money must never be left in the school overnight, over weekends, or over holidays. It should be noted that the person making the deposit is responsible for the security of the funds from the point of collection to deposit. Bank deposit slips shall be prepared in duplicate, with the original for the bank and the duplicate validated by the bank teller to be kept for the school activity accounting records. All checks received shall be endorsed immediately upon receipt, with a restrictive endorsement (For Deposit Only). All checks must be listed in an itemized fashion to serve as support for the deposit total.
3. Checks may not be cashed from school funds. (This prohibition includes, but is not limited to, personal and school checks.)
4. All funds raised at school-sponsored events must be deposited in total in a school activity account. This includes all funds collected for entrance fees (sporting events, band concerts, dances, fundraisers, etc.) or concessions. **Note:** Off campus booster clubs or any other off campus organizations are not allowed to run concessions or conduct any fundraiser at a school event. Additional controls are as follows:
 - a. All concessions sales at elementary, middle and high schools must sell numbered tickets for the purchase of concessions. This will require a minimum of two people, one selling tickets and one taking up the tickets. This includes all athletic events, dances, after school sales, etc.
 - b. All dinner sales must use pre-printed numbered tickets. Tickets and funds must be reconciled. When the funds are turned in to a school employee, a receipt will issued.
 - c. All events where an entrance fee is charged will use pre-numbered tickets for entry into the event. The individual(s) selling the tickets must not be same as the individual(s) taking up the tickets. After the event, the tickets sold will be reconciled with the funds on hand by those selling tickets.
 - d. All funds must be counted and reconciled prior to turning them in to the bookkeeper.

- e. All unsold roll tickets at year-end must be secured and maintained with the financial records.
 - f. The school must use continuous, single-roll tickets. Double roll tickets are not allowable.
5. All club/classes that charge a fee will provide the school office with a list of members and the fees to be charged that year. The office will maintain a file with the noted financial information.
 6. School bookkeepers should never be allowed to work a gate or concessions at an event, as well as collect money at the school (fundraisers, pre-k tuition) to ensure duties are adequately separated.

D. FUND EXPENDITURES

1. Expenditures must be substantiated by the following:
 - a. Entry in the EPES Program.
 - b. Invoices or receiving reports signed.
 - c. Purchase orders, when required.
 - d. Other auditable records.
 - e. Written approval of the person authorized to request expenditures from that account.
2. Checks shall be written for all expenditures made from school activity funds (except in the case of disbursements from the petty cash fund, if used). The following guidelines apply to the issuance of checks:
 - a. All expenditures checks must have two authorized signatures, one of which must be that of the principal.
 - b. Signature stamps are not acceptable as a means of signing checks. Also, signature stamps are not acceptable on any school activity funds forms or reports.

Blank checks should never be used.

- c. Checks must not be made out to "Cash." In the event that a check is required to be written for cash (petty cash fund reimbursement or for gate change at athletic events), the check must be written to the principal or the administrator, who serve as check custodians. That individual will then cash the check (not from school funds) and disburse the cash as necessary. The use and disbursement of this cash must be documented and substantiated by receipts for the petty cash fund and by signatures of individuals to verify the receipt of cash.
- d. No payment should be made until a signature of the person receiving the item(s) is noted on the invoice, packing slip or other document to evidence the receipt of the item(s) and that the amounts ordered and invoiced agree with the items received as to quality and quantity. In order to prevent duplicate payments, a payment should be made only from an itemized, original invoice and never from a statement or packing slip.

- e. Funds received from charitable gaming organizations must be expended for educational purposes to allow for the students to derive the maximum educational gain. No monies from these sources are to be spent on teachers' luncheons, administrative travel or other uses that personally benefit an individual or group of individuals.
- f. **DO NOT SPEND MONEY THAT YOU DON'T HAVE.** Do not overdraw individual accounts without the written permission from an administrative director of schools.
- g. Voided checks must be defaced and maintained on file. The signature section of the check must be removed and discarded and the word "VOID" must be written across the face of the check. All void checks must be accounted for in the EPES program.
- h. A reimbursement check, written to the CPSB for payment of something ordered by the school board for the school, must have a copy of the CPSB purchase order attached to the CPSB bill head for documentation.

E. PETTY CASH FUND

1. A petty cash fund may be established in an amount not to exceed fifty dollars (\$50.00) for elementary and middle schools and one hundred dollars (\$100.00) for high schools. The expenditure to establish the petty cash fund must be made from the administrative account by check. The check shall not be made out to "Cash", but instead to either the principal or the bookkeeper. That individual will then cash the check (not from school funds) and deposit the cash in the petty cash box.
2. The petty cash fund shall be spent in accordance with the restrictions and guidelines of the administrative account description. If petty cash funds are disbursed for other accounts (i.e. Athletics), then that account shall reimburse the administrative account by use of the transfer form and by making an entry in the EPES activity account transfer file.
3. Every expenditure must be supported by a signed receipt, invoice or voucher. The Petty Cash Fund must be in balance at all times. The total of petty cash on hand plus the total of signed receipts, invoices or vouchers must equal the total amount of the petty cash authorized.
4. To replenish the petty cash fund, write a school check in the same manner as the check written to establish the fund. The amount of the reimbursement check must be the exact amount of the supporting documents (receipts, invoices or vouchers). These receipts, invoices or vouchers should be attached to a check request and the duplicate check and filed in check number sequence.
5. Any money remaining in the petty cash fund on the last day of school shall be deposited into the school's checking account in the administrative fund. The petty cash fund may be reestablished at the beginning of each school year.

F. BUS CHARTERS

1. If a school charters any buses, the company must be certified for either interstate or intrastate services through the Louisiana Public Service Commission (<http://www.lpsc.org/>).
2. Documentation must be obtained to attest to the company's certification and attached to the check.

SECTION III

SCHOOL ACTIVITY FUNDS

GENERAL POLICIES, PRINCIPLES AND PROCEDURES

A. AGENTS, SOLICITORS, COLLECTORS AND PROMOTERS

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

B. EMPLOYING OF PERSONNEL AND PAYING OF SUPPLEMENTS

1. In accordance with federal law, whenever someone is hired to perform services, the amount paid must be reported to the Internal Revenue Service (IRS).
2. If the service provider is an employee, you must submit that payment through the CPSB payroll Department. The payroll Department will issue the payroll check to the employee and will report that income to the employee on a W-2 form at the end of the calendar year.
3. If the service provider is not an employee (hereafter referred to as an independent contractor), you must submit that payment to the CPSB Accounts Payable Department. The Accounts Payable Department will issue the check to the independent contractor and will report that income to the independent contractor on a 1099-MISC income form at the end of the calendar year if the independent contractor received at least \$600 during the calendar year.
4. **All LLC businesses that perform services should be routed through the Accounts Payable Department (this includes caterers). This DOES NOT INCLUDE those LLC businesses that produce goods (this includes the purchase of t-shirts), which are not routed through the Accounts Payable Department.**
5. Payments to Non-Employees (Independent Contractors)
 - a. An independent contractor is a person who is not an employee of the CPSB but who is employed by the school to perform a service for which he will be paid with school funds. Independent contractors include, but are not limited to self-employed persons, consultants, contract laborers, LLCs, sole proprietors, and non-incorporated businesses.
 - b. If possible, before an independent contractor begins work for the school, the independent contractor should complete a W-9 form which provides pertinent information to the

Accounts Payable Department.

- c. In order for an independent contractor to be paid, the school must submit the following to the administrative director of schools:
 - i. The completed form “Report of Non-Employee Contract Services Rendered”.
 - ii. A school check made payable to the CPSB in the amount of the payment due to the independent contractor.
 - iii. All payments of individual contractors must attach the Individuals as Consultants memo with the questions completed and signed by the contractor.
 - iv. A completed W-9 form (If the W-9 form has not been completed by the independent contractor, the school must insure that all of the information on the form “Report of Non-Employee Contract Services Rendered” has been completed).
 - d. All payments for labor are to be sent to the Accounts Payable Department. This includes, but is not limited to, catering, landscaping, DJs, band, cheerleader, dance line instructors, etc. If there is doubt as to what would fit into the noted category, contact the Accounts Payable Department.
 - e. The independent contractor will be issued a check by the Accounts Payable Department. The independent contractor will receive a 1099-MISC income form for the calendar year if the total of all payments made to the independent contractor during the calendar year is \$600 or more. It is not the individual payments made by a school that is used to determine whether or not the contractor receives a 1099 form, but the total amount the independent contractor receives from the CPSB system.
 - f. It does not matter if the payments were from one school or a combination of schools. Since schools use the CPSB tax identification number, the IRS considers the schools to be part of the CPSB system and, therefore, the school board and the schools are considered to be one entity for reporting purposes.
 - g. The only exceptions to these rules are for payments to security guards and officials who work at athletic events.
6. Payments to Officials and Security Guards
- a. All payments to officials and security guards must be made with a school check. Cash payments to officials and security guards are not permitted. When payments are made to officials and security guards the box must be marked indicating a 1099 payment. (See EPES section IV for instructions.)
 - b. Each security guard/official is given a unique vendor code. If the name of the security guard/official is not shown on the vendor code list, then a code must be obtained from the Internal Auditing Department.

Prior to an event, the officials and security guard’s names and amounts to be paid, must be given to the school bookkeeper so that school checks may be prepared. If the school

administrator is unable, in advance, to obtain the names of the persons working and/or the amount of the payments, school checks must be completed by the school administrator responsible for paying the officials and security guards at the event. A W-9 must be completed by the security guard/official and given to the school's administrator or designee prior to releasing the check (*Note: This is applicable only if the W-9 information is not on file*).

- c. The Account's Payable Department will issue a "1099 Miscellaneous Income" form to the individuals who have received total payments equal to or greater than \$600 during the year. This income will be reported to the IRS.

7. Supplemental Payments to CPSB Employees

- a. New employees must report to the personnel Department to complete the necessary paperwork in order that they may be entered into the CPSB personnel data base. Requests for supplemental pay for individuals not listed in the personnel data base will be denied until they have reported to the personnel Department and completed the necessary paper work.
- b. In order for the school to pay employees supplemental pay, the "Supplemental Pay Form" must be filled out completely, signed by the principal, and sent to the respective administrative director of schools. The Principal must ensure that the pay has been adequately justified on the form. The school must also send a school check for the total amount to be paid. The supplemental payment will be included with the regularly scheduled payroll check.
- c. The "Supplemental Pay Form" must be in the respective administrative director of school's office no later than the 5th day of the month in which the payment is to be made.
- d. The "Supplemental Pay Form" shall be used to pay all school board employees' supplemental pay with no exceptions. This includes payment to janitors, cafeteria workers, teachers, bus drivers, secretaries, gate workers, students, etc., for work performed at the school or at school functions, work performed at athletic events and other extracurricular activities and events, as well as transportation to and from these events.
- e. In accordance with IRS regulations, student workers at the school must be paid through the payroll Department. When a student or anyone else is employed by the school, they must go to the personnel Department of the CPSB and complete the proper application forms.

Illustration 3.a

{Individuals as Contracted Employees} -
<http://www.cpsb.org/site/handlers/filedownload.ashx?moduleinstanceid=6562&dataid=4670&FileName=514.pdf>

Illustration 3.b
REPORT OF NON-EMPLOYEE CONTRACT SERVICES RENDERED
TO THE CALCASIEU PARISH SCHOOL BOARD

School's Name _____

Budget Code _____

Contractor's Name _____

Address _____

Social Security or Tax ID Number _____

Type of Service Provided _____

Schedule of Services to Be Paid on This Report

Date of Service	Hourly Rate	Hours of Service	Total
Total			

I certify that these reported services were provided as stated above:

 Signature of Contractor

Date: _____

Approved: Principal

Approved : Administrative Director of Schools

Attach school check to this form and send to appropriate Administrative Director of Schools.

C. FIXED ASSETS

1. All assets, as defined in the Fixed Assets Procedures Manual, purchased by the school or school board and all assets donated to the school are considered property of the Calcasieu Parish School Board. A school does not have the authority to sell or dispose of any assets belonging to the Calcasieu Parish School Board.
2. The Board requires that all computers, iPads, maintenance equipment and other items with a "street" value to be tagged with CPSB fixed asset tags and recorded on an inventory (Circular: 09-08). A physical inventory of the assets must be performed by the end of the school year to compare the tags noted on the assets to the tag numbers noted on the fixed asset list maintained by the Fixed Assets Department.
3. As stated in the Fixed Assets Procedures Manual, fixed assets determined to be obsolete, unnecessary or broken should be listed on the appropriate form and the form should be sent to the Fixed Assets Department. The Fixed Assets Department has the authority to determine whether the assets should be disposed of, retained for repair, or sold as surplus assets.
4. The school must complete the required fixed asset forms and refer to the Fixed Assets Procedures Manual for additional policies and procedures required by the Board.

D. FUND-RAISING ACTIVITIES

1. A fund-raising activity is defined as any activity involving the participation of a student body or a school-recognized group undertaken for the purpose of deriving funds for a school or a school-sponsored group. Only fund-raising activities approved by the principal may be scheduled. Utmost discretion should be used in limiting such fund-raising activities to those which are necessary for the school.
2. Permission for each fund raiser must be obtained from the principal prior to the event, using "Request Form for Fund-Raising." These forms need to be kept on file at the school and will be submitted with the other records when the school is audited.
3. The school principal is directly responsible for all types of pay entertainment or fund-raising activities carried on in the school, sponsored by the school or sponsored in the name of the school. Parents, teachers and school booster groups shall work in full cooperation with the principal and under his/her supervision in planning special programs and activities or in conducting any activity which involves the raising of money.
4. The approval of the respective administrative director must be obtained for any fund-raising activities which occur during instructional school hours.

5. Notification of approval for school participation in fund-raising projects for civic, cultural, charitable and other nonprofit organizations shall be made by the Office of the Associate Superintendent of Curriculum and Instruction (or higher). School participation in approved

projects remains the option of the principal and in no way does system approval denote mandatory participation.

6. Separate accounts shall be established for each fund-raising activity. Only the expenses directly related to the fund-raiser are to be paid from the fundraiser account. Only revenue directly related to the fund raiser should be credited to the account. Once the fund-raising activity is completed and all costs paid, the profit should be transferred to the appropriate account.

Illustration 4
REQUEST FORM FOR FUND-RAISING

Teacher's Name: _____

Club or Organization: _____

Name of Company: _____

Product or Item
to be Sold: _____

Amount of Money
to be Raised: _____

Total Cost to
Individual Consumer: _____

Amount of Profit
Made on Each Unit: _____

Selling Date(s): _____

Reason for
Raising Money: _____

Account# & Account Name: _____

Please explain details of the fund-raising project (Individual and group goals, consequences of falling short of goal, disposition of left-over or unsold products, plan of action, etc.).

() APPROVED

() DISAPPROVED

_____, Requested On _____, Date

_____, Principal _____, Date

E. FUND-RAISING - RAFFLES

1. In accordance with Senate Bill 350, schools are exempt from licensing and reporting procedures and from age restrictions for holding, conducting and operating certain games.
2. Any club, organization, group or association which has a membership comprised exclusively of children enrolled in a public or private nonprofit elementary or secondary school in this state and which is approved to conduct activities in such school by the principal of such school in accordance with school board policy, shall be exempt from the licensing and reporting procedures enumerated in R.S. 33:4861.5 through R.S. 33:4861.14 of this Part in a municipality or parish whose governing authority has decided to permit raffles, bingo, and keno within its limits as provided in R.S. 33:44861.3. Such club, organization, group, or association shall only be exempted from licensing and reporting procedures for conducting of raffles as a means of fund raising.
3. Furthermore, the above mentioned charitable raffles are exempt from R.S. 33:4861.11(F) which, in effect, allows school-aged children to sell raffle tickets under certain conditions.
4. The following regulations must be observed when a raffle is conducted at your school:
 - a. The “Request for Fund-Raising – Raffle” form must be completely filled in and signed by the principal and the administrative director of schools prior to the conducting of a raffle.
 - b. Raffle tickets must be purchased from a printing business. The purchased tickets must be pre-numbered. All pertinent information, including prizes, must be clearly designated on each ticket.
 - c. The school will be held strictly accountable for all raffle tickets; therefore, records must be maintained for each raffle. The records must list the names and the actual ticket numbers issued to each individual. An overall summary report must be completed listing the total number of tickets purchased, the total number of tickets sold, and the total number of tickets not sold. The selling price for the total number of tickets sold must agree with the total amount of money deposited into the raffle account. If it does not agree, an explanation must be written on the summary report.
 - d. All unsold tickets must be retained for audit purposes.
 - e. Monetary prizes awarded must be issued in the form of a school check or gift certificate.
 - f. If prizes are donated, a list of such prizes must be attached to the “Request for Fund-Raising – Raffle” form.
 - g. A separate fund-raiser account for each raffle must be set up in the EPES chart of accounts. All monetary activity for the raffle must be recorded in this account.
 - h. All revenues from sales must be deposited into the school’s general checking account. Receipts must be issued in the name of the person submitting the money.

- i. All expenditures of the raffle must be paid with a school check. Requests for disbursements from the raffle account must be submitted by the person responsible for the raffle on the school's "Request for Check" form.
- j. The "Request for Fund-Raising – Raffle" form, the invoice for the purchase of raffle tickets and a copy of a raffle ticket must be attached as documentation of the school check issued to pay for the tickets. The summary report of the raffle must also be attached. This documentation must be filed numerically with your other school checks.

F. PARENT ORGANIZATIONS (Booster Clubs, PTA's, etc.)

1. In accordance with LRS 33:4861, parent organizations may conduct games of chance, such as raffles, if they obtain a license from the Department of Revenue –Office of Charitable Gaming.
2. When conducting a raffle through the school, the organization must comply with the regulations adopted by the Calcasieu Parish School Board.

Illustration 5
REQUEST FOR FUND-RAISING – RAFFLE

School Name _____

Club or Organization _____

Person Responsible for Raffle _____

Reason for Raffle _____

Number of Tickets to be Purchased _____

Cost of Tickets to be Purchased _____

Selling Price of Individual Tickets _____

Date(s) of Raffle _____

Total Expected Cost of Raffle _____

Total Expected Profit from Raffle _____

Signed by Person Responsible _____

Title of Person Responsible _____

Account # & Account Name _____

Approved by:

Principal

Date

Administrative Director of Schools

Date

This form must be attached to the school check issued to purchase the raffle tickets along with the invoice for the tickets, a copy of a raffle ticket and the summary report.

G. GIFTS, AWARDS & IN-PARISH MEALS

1. Louisiana Revised Statute 42:1111 states, in part, that "No public servant shall receive any thing of economic value, other than compensation and benefits from the governmental entity to which he is duly entitled, for the performance of the duties and responsibilities of his office or position."
 - a. "Thing of economic value" has been defined by the Code of Ethics to mean money or other thing having economic value, except:
 - i. Promotional items having no substantial value;
 - ii. Food, drink, or refreshments, including reasonable transportation and entertainment incident thereto, consumed while the personal guest of some person;
 - iii. With reference to legislators and legislative employees only, reasonable transportation when organized primarily for educational or informational purposes, including food and drink incidental thereto; and,
 - iv. Salary and related benefits due to public employment.
 - b. Code of Ethics Gift Information Sheet – Common Misconceptions and Related Issues
 - i. *I can receive the gift or gratuity if it is worth less than \$25.* "A common misconception concerning RS 42:1115 is that the dollar value of the gift determines whether or not a public servant can receive it. However the law does not set a monetary threshold. If the gift does not fall under one of the exceptions, then it is a prohibited gift regardless of the price. Where the exception for food and drink applies, it is limited to \$56."
2. Calcasieu Parish School Board DFK states, "School funds shall not be used to provide any form of gift to an employee, and no employee shall accept such gift; except that which is dedicated for that specific purpose."
3. Cash awards may be given to students as contest prizes and incentive awards (i.e. top fundraisers seller, etc.), but only when the winning students are not "predetermined" (in other words, the individuals receiving the awards are not known beforehand). Use of a school activity fund in this manner must be designated in the "School Activity Funds - Sources and Uses" form. As in all expenditures from school activity funds, care should be taken to limit such expenditures to a reasonable amount. While cash awards are permissible, cash gifts to students is a prohibited use of school funds.
4. Any cash awards given to classes/classroom teachers must be deposited into the teachers' account and spent in accordance with the guidelines specified in this manual.
5. Charitable activity fund accounts (8200 accounts) may be used to record the collection of donations for charitable or benevolent needs, for organizations such as the March of Dimes, American Heart Association, etc., if such collections are provided for in the "School Activity Funds -Sources and Uses" form. **School funds must not be used to provide charitable donations to private individuals.**
6. **No in-parish meals will be funded by the school system. No in-service or meeting refreshments other than coffee or water will be allowed (except federally funded parental involvement gatherings). An end-of-year luncheon is permissible using funds from the quasi-revenue vending account.**

H. RECORD RETENTION POLICY

1. In accordance with the Calcasieu Parish School Board Policy Manual (File: DIE), all accounting records must be retained at least five years (or longer, if the records have not been audited). Personnel and ownership records must be retained indefinitely. Payroll records shall be retained in accordance with applicable federal requirements. *Note: Payroll records must be filed separately from financial records.*
2. The disposal of public records shall be supervised by the principal and a record shall be made of the disposal, including the disposal date and the names of those observing the disposal.
3. All accounting records of the school shall be subjected to appropriate security measures which would protect them from theft, loss, unauthorized entry, fire, water damage, etc. In the event any school records are lost, a written explanation of the reason must be submitted by the principal to the superintendent.
4. A record of receipt books issued, as well as tickets and related reports, must be maintained for auditing purposes in accordance with the record retention timeframe.

I. TICKET SALES BY OR FOR NON-SCHOOL ORGANIZATIONS

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

J. TRAVEL REIMBURSEMENT

1. Reimbursement to principals, faculty and staff members for travel and other related expenses may be made from school activity funds in accordance with the Calcasieu Parish School Board travel policy (File DJD) and in accordance with the purpose of the fund. Reimbursements made from school activity funds for travel expenses are subject to the same guidelines, maximums and restrictions as are reimbursements made by the Calcasieu Parish School Board.
2. All persons requesting reimbursement must complete a CPSB travel voucher, indicating expenditure amounts and must have required receipts, documentation and out-of-state, out-of-parish travel form, if applicable, attached. **All reimbursement requests for meals must be shown on a travel voucher.**
3. A travel reimbursement form must be completed after every trip in which a travel advance was obtained even if no money is owed an employee. This request should have all required receipts attached.
4. The documentation to support the purpose and duration of travel must be reflected on the receipts. If the length of stay and/or purpose for travel is different than the support provided, then an additional approval from the proper supervisor must be obtained to authorize the changes.
5. The person requesting reimbursement must sign and date the form. The principal must sign and date in approval of faculty/staff requests for reimbursement; the respective administrative director must sign in approval of a principal's request for travel reimbursement.
6. Requests for travel reimbursement must be filed on a timely basis (within three months of the expenditure) and must be approved by the proper supervisor before reimbursement is made.
7. The completed, signed, approved and paid travel voucher forms shall be filed in numerical order with all other paid invoices. Travel voucher forms may be obtained from the respective administrative director.

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

Illustration 6
CALCASIEU PARISH SCHOOL BOARD
REQUEST FOR TRAVEL ADVANCE
FROM SCHOOL FUNDS

Out-Of-Parish/State Travel Request must be attached.

Advances **must** be reported on the "Employee Expense & Travel Expense Voucher" in the appropriate space. Advances must not be issued more than 5 working days prior to departure.

NOTE: Travel advances are issued only when estimated costs exceed \$100 for principals and \$50 for all other school employees.

Requested by: _____ Date: _____

School/Dept.: _____

Destination: _____

Date(s) of travel: _____
(Including travel time)

Estimated Costs:

Registration \$ _____

Meals (Number): _____ \$ _____

Lodging (Number of Nights): _____ \$ _____

Note: Must provide itemized hotel bill upon return

Other (Explain): _____ \$ _____

Note: **NO** advances for mileage

Total Estimated Costs \$ _____

All travel advances must be approved by the school principal for all school employees, except the principal. The Administrative Director, **prior to the advance**, must approve travel advances for the principal.

Approved by: _____ Date: _____

Title

Approved by: _____ Date: _____

Administrative Director

Per File DJD: A travel reimbursement form must be completed after every trip in which a travel advance was obtained even if no money is owed an employee. This request should have all required receipts attached.

FILE: DJD
Cf: EGD

EXPENSE REIMBURSEMENT

The Calcasieu Parish School Board shall reimburse employees and School Board members for expenses incurred while on official Board business within budgetary limitations. Such reimbursement shall be in accordance with the following guidelines:

A. Definitions:

1. Official Domicile - The official domicile for employees shall be the person's work place. For employees who work in more than one location, the official domicile shall be determined by the Superintendent or his/her designee. Every employee will be assigned an official domicile, and no travel or subsistence expenses shall be allowed at the place of official domicile except as authorized in section E, *Reimbursement for Transportation, Subsistence, and Other Expenses*, below.
2. Travel Period - The travel period shall be a period of time between the time of departure and the time of return.
3. In-Parish Travel - In-parish travel is all travel within the borders of Calcasieu Parish or travel through adjacent parishes between points within Calcasieu Parish when such is the most efficient route.
4. Out-of-Parish Travel - Out-of-parish travel is all travel outside of Calcasieu Parish.
5. Special Meals - Special meals are meals for persons who are considered guests of the Calcasieu Parish School system and for employees who are on official business with said guests. In parish meals are also considered special meals and must be authorized and include receipts as listed herein. All requests for reimbursement for special meals must be accompanied by a receipt as authorized by section E, *Reimbursement for Transportation, Subsistence, and Other Expenses*, and must be approved by the superintendent or his/her designee.

B. Eligibility for Reimbursement of Travel Expenses:

1. Employees shall be eligible to receive reimbursement for travel when away from the official domicile or in accordance with section E, *Reimbursement for Transportation, Subsistence, and Other Expenses*.
2. Employees shall be reimbursed on an actual expense basis for all

reasonable travel expenses as outlined herein. The request for reimbursement (travel voucher) must be accompanied by a receipt or other supporting documentation for each item claimed, except for:

- a. taxicab or local public transportation of \$10.00 or less.
 - b. tips for baggage handling, \$1.00 per bag in and \$1.00 per bag out of airport and hotel - 3 bag maximum.
 - c. parking at self service lots when \$5.00 OR less per day.
 - d. meals as per section E, *Reimbursement for Transportation, Subsistence, and Other Expenses*.
3. No employee shall request travel reimbursement on behalf of any other employee. Only the traveling employee will be entitled to reimbursement so that travel of each employee can be tracked for auditing purposes.

C. Authority to Incur Traveling Expenses:

1. All travel shall be authorized and approved by the appropriate Department head. Such approval authority may be delegated as deemed appropriate by each Department head.
2. In-parish travel shall be limited to necessary trips, and requests for reimbursement for in-parish travel shall denote the date, destination, and mileage.
3. Out-of-parish, but within the state, travel shall be approved by the Department head upon prior submission of the "Application for Authorization of Professional Trip and/or Out-of-Parish/Out-of-State Travel" form.
4. All out-of-state travel shall have prior approval of the Superintendent, and in the absence of the Superintendent, an Associate/Assistant Superintendent or the Chief Financial Officer shall render the decision. The "Application for Authorization of Professional Trip and/or Out-of-Parish/Out-of-State Travel" form shall be completed and submitted prior to the date of the requested trip. Emergency situations may be approved by the Superintendent or his/her designee.
5. Travel dates should encompass all dates that an employee will be traveling, including dates to and from, and not strictly conference dates listed on a brochure.

D. Transportation:

1. Travel routes should be the most direct and usually traveled route. All

mileage shall be computed on the basis of odometer readings or from point of origin to point of return as computed on an online mapping program such as "mapquest" showing the shortest distance between the two locations. Any mileage reimbursement claimed must begin at an employee's official domicile for work purposes. (An employee's official domicile is not an employee's home.)

2. Out-of-state travel shall be approved by the Superintendent considering the purpose of the travel, benefit to the System, number of personnel involved, and the frequency of travel. Among the factors to be considered should be the length of travel time, cost of operation of a vehicle, cost and availability of common carrier services, etc. In the event that an employee chooses to drive instead of traveling by air, the amount reimbursed should be approved by the system's Internal Auditing Department.
3. Calcasieu Parish School Board System-owned vehicles must comply with the following regulations:
 - a. All purchases made on Calcasieu Parish School Board gasoline credit cards must be signed for by the employee making the purchase, and the license number, the unit price, and the quantity of the commodity purchases must be noted on the delivery ticket by the vendor. Items incidental to the operation of the vehicle may be purchased via Calcasieu Parish School Board gasoline credit cards only when away from official domicile on travel status. In all instances where a credit card is used to purchase items or services which are incidental to the operation of a vehicle, the tissue copy of the credit ticket along with a written explanation of the reason for the purchase shall be attached to the travel voucher.
 - b. No employee shall carry unauthorized passengers in Calcasieu Parish School Board owned automobiles unless their presence is for purposes relating to official Calcasieu Parish School Board business.
 - c. Any personal use of vehicles owned by the Calcasieu Parish School Board is strictly prohibited. If the School Board allows an employee to take a vehicle home, the personal usage allowed is only to commute to and/or from work in the vehicle.
 - d. Each Department Head which authorizes Calcasieu Parish School vehicles to employees, shall notify the Payroll Supervisor of any changes in the status of miles driven per year, the type of vehicle driven, or a different employee who drives the vehicle as soon as the change is initiated.

- e. Any employee who uses vehicles owned by the Calcasieu Parish School Board in a reckless or careless manner or for unauthorized personal use will be subject to disciplinary action.
4. Personally owned vehicles shall be subject to the following:
- a. When two (2) or more persons travel in the same personally-owned vehicle, only the owner of the vehicle shall be reimbursed the expenses for use of the vehicle.
 - b. Employees with the rank of principal and above, as well as other designated employees, shall maintain vehicles for the purpose of conducting Calcasieu Parish School Board business pursuant to the job assignment.
5. Rented motor vehicles shall be subject to the following:
- a. Written approval of the Superintendent or his designee prior to departure shall be required for rental of vehicles.
 - b. Only the cost of rental of subcompact or compact cars (models) shall be reimbursable, unless non-availability is documented, or the vehicle will be used to transport more than two (2) persons or excessive amounts of baggage and equipment.
 - c. The rental cost of buses or other commercial carriers shall be reimbursable pursuant to the leasing agreement approved by the Department head but should not include any ordinary passenger van with more than 10 seating positions as dictated by safety standards.
 - d. Physical damage and liability insurance are required and reimbursable when renting a vehicle.
- E. Reimbursement for Transportation, Subsistence and Other Expenses:
1. Transportation:
- a. Mileage driven by an employee in a privately-owned vehicle while in the conduct of official Calcasieu Parish School Board business shall be reimbursed on a per mile basis in accordance with the standard mileage rate as established by the Internal Revenue Service. When more than one employee is attending an out-of-parish meeting or function, the Department head will make every effort to assure that the employees carpool to the greatest extent practical. Reasons for not doing so must be documented in writing to the Department head 20 days prior to the trip. If

reasons for not carpooling are inadequate or disapproved, the employee will be reimbursed ½ of the 20 day advanced airline ticket price.

- b. Employees using motor vehicles on official Calcasieu Parish School Board business shall be reimbursed for storage and parking fees, ferry fares, road fares, and bridge tolls.
- c. Calcasieu Parish School Board owned credit cards shall not be issued to employees for use in the operation of privately-owned vehicles.
- d. The School Board is always interested in the lowest fare available for airfare travel.

Employees should make every effort to purchase the lowest priced ticket through on-line resources or a Board authorized travel agent.

Proof of trip taken at quoted airfare price will be required for reimbursement of airfare. Attachment of such proof should include a ticket receipt showing destination of trip.

- e. When out-of-state travel is required, air travel will be the normal mode of transportation. However, occasions may arise where it is more economical or desirable to travel by motor vehicle. In such cases, the mileage reimbursement shall not exceed the cost of air travel which would have otherwise been incurred based on the lowest quoted airfare rates by airlines or travel agents based on coach class rates booked twenty (20) days in advance for flights between the hours of 6:00 a.m. and 6:00 p.m. The amount reimbursed must be pre-approved by the system's Internal Auditing Department to verify reasonableness. Additional meals/lodging costs incurred as a result of driving rather than flying shall not be reimbursed. If an employee uses a personal automobile to transport other employees to an out-of-state function, the employee should be eligible for reimbursement at the higher of airfare rate or actual mileage.

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2. Meals:

- a. Employees will be reimbursed for meals pursuant to the schedule herein, while traveling, as follows:

	<u>Regular Cost</u> <u>Travel Areas</u> <small>Including Baton Rouge</small>	<u>High Cost</u> <u>Travel Areas*</u>
Breakfast	\$ 7.00	\$ 9.00

(if travel begins before
 6:00 a.m.)

Lunch	11.00	13.00
Dinner (If travel extends beyond 6:00 p.m.)	17.00	23.00
Total per day	\$35.00	\$45.00

* High Cost Travel Areas: As listed and updated from time to time in IRS Circular E and Publication 1542.

- b. Employees will be reimbursed for special meals. Documentation must be provided on the travel voucher indicating the purpose of the special meal and why it is in the interest of the Calcasieu Parish School Board. Additionally, the names of all persons attending for which reimbursement is requested must be provided on the travel voucher.
- c. Meals with set prices determined by approved conference, seminar, or other function registration brochures are reimbursable at the level identified in the brochure if approved by the appropriate administrator.
- d. Employees will not be reimbursed for a meal if it has already been included in a conference registration fee as listed on the conference brochure.

3. Lodging:

- a. Employees who have obtained prior approval to attend a convention or conference will be reimbursed for lodging expense at the single room convention or conference site rate provided that upon request for reimbursement the original hotel/motel receipts and convention or conference site verification are attached to the travel voucher. Documentation should be attached showing the conference approved single room rate.
- b. Employees will be reimbursed, based upon original hotel/motel receipts (single room rate), for lodging cost while traveling not to exceed the limits presented herein, plus taxes.

<u>Regular Cost Travel Areas</u>	<u>Baton Rouge Travel Area</u>	<u>High Cost* Travel Areas</u>
\$100.00	\$110.00	\$140.00

* High Cost Travel Areas: As listed and updated from time to time in IRS Circular E and Publication 1542. High cost areas will be extended to include surrounding suburban areas associated with high cost metropolitan areas as listed by the I.R.S. (Example: Kenner and Slidell included with New Orleans).

If reasonable lodging cannot be obtained for these amounts, the Superintendent may authorize appropriate amounts after being provided adequate documentation of efforts to secure lodging within the stated amounts.

4. Other Expenses:

The following expenses incidental to travel may be reimbursed with required receipts attached:

- a. communication expenses relative to official Calcasieu Parish School Board business
- b. registration fees at conferences
- c. charges for storage and handling
- d. taxi or local public transportation fares - more than \$10.00
- e. tips for baggage handling - more than \$12.00
- f. limousine services to and from terminals or stations
- g. vehicle parking cost – more than \$5.00
- h. vehicle rental, when documented and approved as required in Section D, *Transportation*
- i. no mileage on a vehicle rented for official Calcasieu Parish School Board business is reimbursable

F. Requests for Reimbursement:

1. All requests for reimbursement shall be submitted on the approved travel voucher form. A request for reimbursement must be completed for all travel for which any payment has been made or is due. High cost areas will be extended to include surrounding suburban areas associated with high cost metropolitan areas as listed by the I.R.S. (Example: Kenner and Slidell included with New Orleans).
 - a. All travel vouchers shall be completed in full, signed by the

person requesting reimbursement, approved and signed by the appropriate officer(s), and submitted to appropriate personnel prior to reimbursement.

- b. Reimbursement for the prior month's expenses shall be made as close to the tenth (10th) of the month as normal check processing will allow when the travel voucher has been appropriately approved and submitted on or before the third (3rd) working day of the month.
 - c. Documentation including invoices for registration fees, airline tickets, hotel receipts, etc., must be attached to travel reimbursement request when submitted.
2. Direct billing to the Calcasieu Parish School Board shall be approved by the Superintendent or his/her designee prior to the occurrence of the activity. When direct billing has been approved, the person receiving said approval shall complete a travel voucher noting the direct billing status and attach to the voucher copies pertinent thereto, such as airline tickets, hotel receipts, conference registration, etc.
 3. Out-of-parish travel, involving a significant amount, may be submitted anytime during the month; however, the person so requesting reimbursement should not expect reimbursement prior to five (5) working days after submission of the request.
 4. All requests for cash advances for out-of-parish travel shall be submitted on the appropriate form to the Superintendent or his designee for approval not less than ten (10) working days in advance. Only airfare, hotel, and meals are allowable advance items. Mileage will not be advanced. A travel reimbursement form must be completed after every trip in which a travel advance was obtained even if no money is owed an employee. This request should have all required receipts attached.
 5. Under extraordinary circumstances where the best interest of the Calcasieu Parish School Board requires that travel be undertaken not in compliance with this policy, approval after-the-fact may be given by the Superintendent if appropriate documentation is presented promptly.

Revised: October, 1996

Revised: February, 2000

Revised: July, 1998

Revised: June, 2007

Revised: January, 2000

Revised: August, 2008

Ref: La. Rev. Stat. Ann. §§17:56, 32:861, 32:862, 32:863, 32:863.1, 32:900
Board minutes, 5-7-85, 1-19-88, 5-1-90, 5-21-96, 6-2-98, 12-7-99, 2-1-00, 6-5-07,
8-5-08

Calcasieu Parish School Board

K. ANNUAL ETHICS TRAINING FOR PUBLIC EMPLOYEES

1. ^vCommencing on January 1, 2012, each public servant shall receive a minimum of one hour of education and training on the Code of Governmental Ethics during each year of his public employment or term of office, as the case may be.
2. ^{vi}If the board discovers that a public servant has failed to complete the training required by this Section, the board shall mail by certified mail a notice of noncompliance informing the person that the training required by this Section shall be completed within thirty business days after receipt of the notice of noncompliance. The notice of noncompliance shall include the deadline for completion of the training required by this Section. If the person completes the training prior to the deadline contained in the notice of noncompliance, no penalties shall be assessed against the public servant.
3. **Public employee** means anyone, whether compensated or not, who is (a) an officer or official of a governmental entity who is not filling an elective office; (b) appointed by an elected official to a position to serve the government or government agency, when the elected official was acting in his official capacity; (c) **engaged in the performance of a governmental function**; or (d) under the supervision or authority of an elected official or another governmental employee.
4. A notification of the requirements to satisfy the above mentioned statutes will be distributed each year by the Internal Auditing Department to all Department heads and principals. It is the responsibility of each Department head and principal to convey to each member of his/her staff the ethics training requirements and subsequent potential for a penalty for failure to complete the training.

SECTION IV

SCHOOL ACTIVITY FUNDS

PURCHASING

A. PURCHASING

1. The principal of each school is personally responsible for payment of authorized debts incurred by the school. The Calcasieu Parish School Board is not liable for payment of any items purchased by a school.
2. School purchases may not be made without prior approval of the principal. Purchases which are made by teachers, school employees or other persons associated with the school and which have not been specifically authorized by the principal are solely the responsibility and obligation of the individual making such purchases. (Also refer to the section, "Activity Fund Use Authority," page 1, for further information regarding approval and authorization of purchases.)
3. ^{vii}“No public employee or member of such public servant’s immediate family, or legal entity in which he has a controlling interest shall bid on or enter into any contract, subcontract, or other transaction that is under the supervision or jurisdiction of the public servant’s agency.” Section 1102(13) of the Code defines “immediate family”, as it relates to a public servant as follows:
 - a. His children
 - b. The spouses of his children
 - c. His brothers and sisters
 - d. The spouses of his brothers and sisters
 - e. His parents
 - f. His spouse
 - g. The parents of his spouse
4. The principal should ensure that only goods that are necessary are ordered, that they are ordered on a timely basis, that goods ordered are of the appropriate quality and quantity, that they are obtained at the lowest possible cost and that the system provides for follow-up on unfilled orders, poor quality items, etc.
5. Items purchased should be verified upon receipt.
6. The school should make every effort to pay its bills on a timely basis and to take advantage of any cash discounts offered as a result of early payment.
7. Schools are subject to state laws regarding purchases. Refer to CPSB purchasing policy, File DJE: Purchasing and File DJED: Bids and Quotations.

CPSB Purchasing Policy, File DJE

Purchases of supplies, equipment, services and major repairs, including construction/renovation public works contracts, shall adhere to rules and regulations set forth in applicable Louisiana Revised Statutes.

It shall be the policy of the School Board that all purchasing for the school system to be paid from Board funds shall be made by the Superintendent or his/her designee in conformance with existing regulations and procedures of the Board and the laws pertinent to state and federal agencies. All purchase orders shall be properly signed by the Superintendent or his/her designee.

Purchases shall be made at the lowest possible cost to the school system consistent with the system specifications of quality and service.

Each principal shall assure that purchases by the individual school shall be made in accordance with regulations and procedures developed by the Superintendent and staff, and as further detailed in the Board's handbook, *School Activity Funds, Principles and Procedures*.

No employee, officer or agent of the Calcasieu Parish School Board shall participate in the selection, award, or administration of a contract if a conflict of interest, real or apparent would be involved. Such a conflict would arise when:

1. The employee, officer or agent;
2. Any member of their immediate family;
3. His or her partner or business associate;
4. An organization which employs, or is about to employ any of the above, has a financial or other interest in the firm selected for award.

The Calcasieu Parish School Board's employees shall neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to subagreements.

FINANCING PURCHASES

The School Board may finance the purchase of equipment or other movable property to be used by the Board by entering into an installment sale, lease, or similar agreement with any lender or other person. Such agreement shall be subject to approval of the State Bond Commission in accordance with statutory provisions. No individual school or employee shall obligate the School Board without proper school system personnel knowledge and approval.

COMPETITIVE ONLINE SOLICITATION

The School Board may use a *reverse auction* or *competitive online solicitation process* on the Internet for the purchase of equipment, supplies, and other materials in lieu of the more formal bid process when the Board's procurement officer determines that the electronic bidding is more advantageous and in the best interests of the School Board.

Prior to the use of a competitive online solicitation process, the School Board may require that:

1. Vendors register before opening dates and time, and as part of the registration, require that the vendors agree to any terms and conditions and other requirements of the solicitation.
2. Vendors be prequalified prior to placing bids and allow only bidders who are prequalified to submit bids.
3. The solicitation shall designate an opening date and time and the closing date and time. The closing date and time may be fixed or remain open depending on the structure of the item being bid.
4. At the opening date and time, the School Board shall begin accepting online bids and continue accepting bids until the bidding is officially closed. Registered bidders shall be allowed to lower the price of their bid below the lowest bid posted on the Internet until the closing date and time.
5. Bidders' identities shall not be revealed during the bidding process; only the successively lower prices, ranks, scores, and related bid details shall be revealed.
6. All bids shall be posted electronically and updated on a real-time basis.
7. The School Board shall retain the right to cancel the solicitation if it determines that it is in the Board's best interest.
8. The School Board shall retain its existing authority to determine the criteria that will be used as a basis for making awards.

Adequate public notice for purchases using a reverse auction or competitive online solicitation process shall be given as follows:

1. The advertisement or notice shall be published two (2) times in a newspaper in the locality, the first advertisement to appear at least fifteen (15) days before the opening date of the reverse auction. In addition to the newspaper advertisement, the School Board may also publish an advertisement by electronic media available to the general public.
2. The first publication of the advertisement shall not occur on a Saturday, Sunday, or legal holiday.

Revised: June, 2010

Revised: November, 2011

Ref: La. Rev. Stat. Ann. §§[33:4712.7](#), [38:2211](#), [38:2212](#), [38:2212.1](#), [38:2214](#),
[38:2218](#), [38:2219](#), [38:2271](#), [39:1551](#), [39:1552](#), [39:1553](#), [39:1554](#), [39:1554.1](#),
[39:1556](#), [39:1557](#), [39:1558](#), [39:1597](#), [39:1710](#)

School Activity Funds Principles and Procedures

Board minutes, [5-11-10](#), [2-7-12](#)

Calcasieu Parish School Board

DJED: Bids and Quotations

1. Public Works

The Calcasieu Parish School Board shall advertise and let by contract, except in cases of emergencies, as provided below, all public work exceeding \$150,000 per project. The contract shall be awarded to the lowest responsible bidder who has bid according to the contract, plan, and specifications advertised, unless stipulated otherwise by the Board.

As an evidence of good faith, each bidder for public works project shall attach to its bid, a bid bond, certified check, or cashier's check in an amount equal to five percent (5%) of the bid amount.

All advertisements for bids shall appear in the newspaper selected as the official journal for the School Board, except in emergencies as may be declared by the Board, or designee. The advertisement, when published, shall appear once a week for three (3) different weeks, the first advertisement to appear at least twenty-five (25) days prior to the opening of bids. In addition to newspaper advertisements, the School Board may also publish advertisements and accept bids by electronic media available to the general public in accordance with uniform standards promulgated by the state. In any advertisement, the first publication shall not occur on a Saturday, Sunday, or legal holiday.

All bids shall be opened in public in the presence of one or more witnesses at the time and place designated in the invitation for bids. Each bid, together with the name of the bidder, shall be recorded and open to public inspection. The Superintendent and/or other appropriate administrators shall review, summarize and report bids to the Board with recommendations for final action.

Contracts for public works aggregating \$150,000 or less shall be subject to the following:

A. \$10,000 - \$150,000

Contracts for public works aggregating \$10,000.00 or more, but less than \$150,000.00 shall be made by obtaining no fewer than three (3) documented written, facsimile, or electronic quotations. A written confirmation of the accepted offers shall be obtained and made part of the purchase file. If quotations lower than the accepted quotation are received, the reasons for their rejection shall be recorded in the purchase file.

B. \$0.00 - \$9,999.99

Competitive quotations may be received at the discretion of the purchasing Department head (quotes recommended).

The School Board shall retain the option of requiring all bids that are let out for public works be submitted electronically.

2. Supplies, Materials and Equipment

The Board shall advertise and let by contract all purchases of supplies, materials and equipment aggregating \$30,000 or more. All advertisements for bids shall appear in the newspaper selected as the official journal for the School Board. The advertisement, when published, shall appear at least fifteen (15) days prior to the date set forth therein for the opening of bids. In addition, the School Board shall also publish an advertisement by electronic media available to the general public. Notice shall also be given in writing to persons in a position to furnish the supplies, materials and equipment as shown by the purchasing Department's records.

All bids shall be opened in public in the presence of one or more witnesses, at the time and place designated in the invitation for bids. Each bid, together with the name of the bidder, shall be recorded and open to public inspection. The Superintendent and/or other appropriate administrators shall review, summarize and report bids to the Board with recommendations for final action.

The Board may require, as evidence of good faith that each bidder for the purchase of supplies, materials or equipment, attach to its bid a bid bond, certified check or cashier's check in an amount equal to five percent (5%) of the bid amount.

Purchases of supplies, material and equipment aggregating less than \$30,000.00 shall be subject to the following:

A. Purchases of \$10,000.00 or more, but less than \$30,000 shall be made by obtaining no fewer than three (3) documented written, facsimile, or electronic quotations. A written confirmation of the accepted offers shall be obtained and made part of the purchase file. If quotations lower than the accepted quotation are received, the reasons for their rejection shall be recorded in the purchase file.

B. \$0.00 - \$9,999.99 Competitive quotations may be received at the discretion of the purchasing Department head (quotes recommended).

The School Board shall retain the option of requiring all bids that are let out for materials and supplies be submitted electronically.

In lieu of formal bids, the School Board may use a *reverse auction* or *competitive online solicitation process* for the purchase of equipment, supplies, and other materials, as outlined in policy [DJE, Purchasing](#).

3. Exclusion/Rejection Of Bids

The School Board, after the opening of bids, shall require each bidder or bidding

entity to attest or submit an attestation that the sole proprietor, partner, incorporator, director, manager, officer, or other like individual who owns at least ten percent (10%) of the bidding entity, has not been convicted of, or has not entered a plea of guilty or nolo contendere (no contest) to any of the crimes or equivalent federal crimes listed in La. Rev. Stat. Ann. [§38:2227](#).

In awarding bids or contracts, the School Board shall be authorized to reject the lowest bid from a business in which any individual with ownership interest of five percent (5%) or more has been convicted of, pled guilty or nolo contendere to any a state felony crime or equivalent federal crime committed in the solicitation or execution of a contract or bid under the state laws governing public contracts; professional, personal, consulting, and social services procurement; or the Louisiana Procurement Code.

Any contract between the School Board and a person or entity entered into as a result of fraud, bribery, corruption, or other criminal acts, for which a final conviction has been obtained, shall be null and void.

Any person whose conviction causes the nullity of a contract shall be responsible for payment of all costs, attorney fees, and damages incurred in the rebidding of the contract.

4. State Contract

The School Board may make use of valid contracts put in place by the State of Louisiana Office of State Purchasing. The Board may also *piggyback*, or purchase materials and supplies on valid contracts of other political subdivisions or legally permitted cooperative purchasing organizations.

5. Sole Source Procurements (La. Rev. Stat. Ann. [§39:1597](#) et seq.)

A contract may be awarded for a required supply, service, or major repair without competition when, under regulations, the chief procurement officer or his/her designee above the level of procurement officer determines in writing that there is only one source for the required supply, service, or major repair item. Such written documentation shall include specific details on why only one vendor is available to provide a product or service.

6. In cases of an emergency or extreme emergency when time is not sufficient to advertise for bids for public works or purchase of materials, the Board or designee is permitted by law to declare that a public emergency or extreme public emergency exists and extend a contract for more than the sums mentioned without going out to bid; however, in such cases every effort shall be made by the administration to secure competitive quotations through negotiations. State law permits a person designated by the Board to declare the existence of an *extreme public emergency*. Notices of an *emergency* or *extreme emergency* shall be published in the Board's official journal within ten (10) days of the emergency being certified by the School Board or designee.

Revised: November, 1987	Revised: November, 1989	Revised: December, 1991
Revised: December, 1992	Revised: June, 1995	Revised: December, 1995
Revised: November, 1997	Revised: August, 1999	Revised: October, 1999
Revised: December, 1999	Revised: November, 2001	Revised: June, 2002
Revised: November, 2003	Revised: November, 2006	Revised: June, 2010
Revised: November, 2010	Revised: November, 2011	

Ref: La. Rev. Stat. Ann. §§[9:2716](#), [38:2181](#), [38:2182](#), [38:2211](#), [38:2212](#), [38:2212.1](#),
[38:2212.9](#), [38:2214](#), [38:2218](#), [38:2227](#), [38:2251](#), [38:2271](#), [39:1551](#), [39:1552](#),
[39:1553](#), [39:1554](#), [39:1554.1](#), [39:1556](#), [39:1557](#), [39:1558](#), [39:1597](#), [39:1710](#)
Board minutes, [10-17-89](#), [3-17-92](#), [3-7-95](#), [1-16-96](#), [5-7-02](#), [9-17-02](#), [5-11-04](#), [2-6-07](#),
[5-11-10](#), [2-8-10](#), [2-7-12](#)

Calcasieu Parish School Board

B. PURCHASE ORDERS

1. Purchase orders serve the function of being a control mechanism for school purchasing. The use of purchase orders allows the school to plan its expenditures and to realize an obligation for materials ordered but not yet paid for.
2. Generally, a purchase order shall be issued for all purchases of furniture, fixtures, equipment, athletic supplies and equipment and **for any purchases for which the school will be billed.** A purchase order shall also be issued for materials and supplies paid for by the Calcasieu Parish School System through school allocations*.
3. Exceptions to these guidelines, or cases where a purchase order is not required, include purchases of the following:
 - a. Postage.
 - b. Copy machine repairs.
 - c. Office supplies.
 - d. Repair and maintenance materials.
 - e. Utilities.
 - f. Soft drink deliveries.
 - g. Teaching supplies for which reimbursement will be made to an individual upon presentation of invoices and/or receipts evidencing purchase.
 - h. Purchases for which the school will reimburse directly on receipt of merchandise (via check or petty cash).

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

4. Complete and accurate records of all purchase orders must be maintained.
5. The Calcasieu Parish School Purchase Order form must be used for all purchases requiring purchase orders.
6. Purchase orders are not official unless signed and dated by the principal or assistant principal.
7. A purchase order may be issued as follows. The amount of the purchase order and the amount on the Purchase Order Register shall not be changed upon receipt of the billing or invoices.
 - a. Purchase orders issued in the amount of the purchase to be made:

The purchase order should be issued in the amount of the purchase if the amount is known in advance. It is not imperative that taxes and freight be exact. The purchase order amount should not be changed upon receipt of the invoice. The most critical aspect of the purchase order issuance is that the number, description, and individual prices of items to be purchased are identified prior to the purchase.

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

The purchase order may be issued in an amount that is not to be exceeded. The number and description of the items to be purchased should be identified prior to the purchase. A total amount not to be exceeded should be identified as such and entered in the TOTAL block of the purchase order.

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

The purchase order may be issued as indicated immediately above. In addition to the amount restriction, however, a specified time period not to exceed thirty days should also be indicated. An example of this activity would be a purchase order issued to a vendor for a specified month, not to exceed a specified amount. The purchase order should indicate the names of the individuals authorized to make purchases.

8. Purchase order numbers are to be assigned using the school's location code, the current school year and sequential purchase order numbering. For example:

203-12-13-1

where "203" represents the school location code; "12-13" represents the current school year; and "1" represents the first purchase and the first number in sequence. Numbering shall begin with 1 at the beginning of each school fiscal year, which begins June 1

9. Purchase orders shall be completed in duplicate with the original sent to the vendor or given to the employee making the purchase and a copy kept for file records.
10. For control purposes, the number, date, vendor's name and the amount shall be recorded in the Purchase Order Register at the time that the purchase order is recorded.
11. Invoices, vouchers, and a copy of the check, when paid, shall be attached to the school's copy of the purchase order and filed with all other paid invoices in check number sequence.
12. If the sponsor/faculty member requesting a purchase order and the person approving it are the same, then a different person is required to sign the invoice or receiving document upon receipt of the merchandise.
13. When the purchase order is paid, the check number and date paid must be recorded in the purchase order register. If the amount is different from the amount on the purchase order, **Do Not Change** the amount on the register or the purchase order.
14. If a purchase order is voided, the date that it is voided must be recorded in the purchase order register.

C. STATEMENT OF LIABILITIES

1. The purpose of the Statement of Liabilities is to establish the amount of outstanding debt that the school has incurred. The main objective of reporting outstanding liabilities is to ensure that the total cash and investment is sufficient to pay any debt incurred by the school. Schools must not incur any debt which cannot be liquidated within one year, without the approval of the administrative director.
2. The Statement of Liabilities shall include the purchase order date, purchase order number, vendor and amount, which are obtained from the Purchase Order Register. The statement shall include **all** purchase orders that **have been issued but not paid as of the last day of the month** for which the statement is prepared.
3. The Statement of Liabilities must be reported on the approved form of the financial statement which is required by the Internal Auditing Department, unless you use the purchase order files in the EPES program. Copies of Purchase Order Registers are not acceptable. If there are no outstanding purchase orders at the end of the month, indicate "NONE" on the Statement of Liabilities that is submitted with your monthly financial statements.

SECTION VI

SCHOOL ACTIVITY FUNDS

ATHLETIC ADMISSIONS CONTROLS FOR HIGH SCHOOL
FOOTBALL

A. GENERAL ADMISSION TICKET SALES

1. The use of consecutively pre-numbered tickets on a continuous roll is required. These tickets may identify each game by date or opponent and may be different colors for each game or may simply identify the selling school. Ticket design and color choices, etc., are the option of each principal.
 - a. Tickets (with the exception of presales) shall be sold from a booth or similar station.
 - b. Entrance after purchasing a ticket shall be through an entrance gate where the ticket will be taken by a person other than the seller. The ticket must be torn in half and one half disposed of, the other half returned to the patron.
 - c. A separate pass form or stamp on the hand shall be utilized to avoid multiple entries on one ticket stub.
 - d. All unsold tickets must be retained for audit purposes.
 - e. Bookkeepers must not issue start-up/change checks to themselves to ensure segregation of duties.
 - f. A reconciliation of cash collections to ticket sales must be prepared for each home game.
 - g. Double roll tickets are not to be used for entrances to events. Double rolls are to be used only for “split the pot” or drawings.

B. RESERVED SEAT TICKETS

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

C. ATHLETIC ADMISSION SALES REPORT

1. Use of this report is mandatory. Completion of the entire form is required after each home game.
2. Instructions for completing the Athletic Admission Sales Report:
 - a. Presale Tickets - Page 1

The principal shall designate a cut-off time for presale tickets in order that cash shall be counted and deposited in the bank and the reconciliation report shall be prepared prior to the closing of school on the day of the game. The report should be completed by the person in charge of the presale tickets. This report shall remain at the school during the game.

b. Gate Receipts - Page 2

This report is to be completed by a gate worker designated by the principal. Upon receipt of the gate change and tickets, the gate worker must sign the report and list the beginning ticket numbers for each gate. Upon closing of the gates, the gate workers must list the ending ticket numbers and then compute the number of tickets sold. The total number of tickets sold must then be multiplied by the ticket price. The total amounts from each gate plus the amount sold for reserved seats, if any, should then be added together to obtain the total amount of the tickets sold. This is the amount to be transferred to the "Value of Tickets Sold" on the reconciliation report.

c. Reconciliation of Cash Deposit to Ticket Sales - Page 3

This report is to be completed by a designated gate worker. The gate worker shall first enter the total value of the tickets sold and then add the amount of gate change. This should equal the expected deposit. Then list the expected cash per the deposit slip. Compute the difference by subtracting the cash per deposit slip from the subtotal. Explain any cash shortages in the space provided. Notify the Internal Auditing Department if the cash shortage is greater than \$50.

Endnotes

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