

ACTIVITY FUND PROCEDURES

Revised 2017

**Dr. Freddrick Murray, Interim-Superintendent
Jackson Public School District
Jackson, Mississippi**

Contact Sheet

Finance

Chief Financial Officer – Sharolyn Miller --- 601-960-8543

Executive Director of Finance- Margaret Purnell --- 601-960-8789

Accounting Coordinator –Tyrone Mitchell ---601-960-8775

Accountant – April Jenkins --- 601-960-8759

Accountant – Lillie White --- 601-960-8792

Budget Office

Budget Coordinator – Mary McGrew --- 601-960-8809

Fixed Assets

Director of Property Accounting – Wilton Jackson--- 601-960-8805

Internal Audit

Executive Director of Internal Audit –Charlie Bonds ---601-960-8791

MISSION STATEMENT

Jackson Public Schools, an innovative, urban district committed to excellence, will provide every student a quality education in partnership with parents and the community.

District Goals

1. Increase Academic Performance and Achievement.
2. Provide Safe School Climate.
3. Maintain Fiscal Integrity and Accountability.

“THE FIRST AND MOST IMPORTANT STEP TOWARD SUCCESS IS THE FEELING THAT WE CAN SUCCEED.”

Nelson Boswell

PROCEDURES

DJ
JFA

ACTIVITY FUND PROCEDURES

Revised 2005, 2006, 2007, 2008, 2009, 2010, 2012, 2013, 2014, 2016, 2017

Dr. Freddrick Murray, Interim-Superintendent

Jackson Public School District

Jackson, Mississippi

PREFACE

The purpose of this manual is to establish a procedure governing the collection and expenditure for school activity funds, which will provide uniformity, and is in keeping with the Mississippi Code of 1972, Section 37-7-301.

This revised Activities Fund Manual is designed to familiarize the principals, school office managers, and finance office staff with the proper administration and supervision of school activity funds. It provides a detailed explanation of the accounting procedures, principles, and methods to be used. The manual recognizes state law and State Department of Audit regulations as well as Jackson Public School District policies concerning such activities. As revisions and changes in procedures are made, updates will be sent out to insure the most current reference material for all principals and school office managers.

TABLE OF CONTENTS

GENERAL INFORMATION

| | |
|--------------------------|---|
| Definition | 1 |
| Character of Funds | 2 |
| Responsibility of Funds | 2 |
| General Principles | 2 |
| Sources of Funds | 3 |
| Permissible Expenditures | 3 |
| Prohibited Expenditures | 4 |

Records and Accounts Information

| | |
|-----------------------------|----|
| Bank Account | 5 |
| Petty Cash | 5 |
| Receipts | 7 |
| Receipts from School Events | 9 |
| Fund Raising | 9 |
| Deposits | 9 |
| Disbursements | 10 |
| Transfers | 10 |

Management Information

| | |
|-----------------------------------|----|
| Suggested Account Classifications | 11 |
| Account Balances | 12 |
| Filing | 12 |

Miscellaneous Information

| | |
|-------------------------------------|----|
| Inactive Account | 13 |
| Pre-numbered Tickets | 13 |
| Company Contracts | 13 |
| Special Deposits from Organizations | 13 |
| Assistance | 13 |
| PTA and Booster Club Funds | 13 |

APPENDICES

Appendix A

| | |
|---------------|---|
| Policy DJ/JFA | School Activities Fund Management |
| Policy DK | Cash in School Buildings |
| Policy DL/DJ | Handling Money: Collection of Money from Students |
| Policy GACF | Collections and Solicitations |

Appendix B

Exhibits

1. Activity Codes
2. Revenue Codes
3. Disbursement Function Codes
4. Disbursement Object Codes
5. School Codes (Operating Unit)
6. Activity Fund Receipt
7. Activity Fund Teacher Receipt
8. School Event Receipt Form
9. Deposit Voucher
10. Check Request Voucher
11. Petty Cash Voucher
12. Petty Cash Request and Receipt Voucher
13. Fund Raising Proposal
14. Fund Raising Report
15. Section 37-7-301(s), MS Code
16. Centralized Activity Fund Accounting Procedures Prescribed
by the State Auditor
17. Requisition Worksheet
18. Questions and Answers

Procedures Updates

GENERAL INFORMATION

Definition

School activity funds are defined in terms of all funds received by school employees as part of their official duties.

Certain activity funds are considered public funds. Disbursement of these funds is subject to bid requirements and other public purchasing guidelines as established by law are:

Formal Bids:

Purchase transactions costing over \$50,000.00 as prescribed by law may be made only after advertising for competitive sealed bids once each week for two (2) consecutive weeks, in a local newspaper or publication. "Purchase" is defined as "shall mean the total of money encumbered by a single purchase order." All formal bids must be solicited by the Purchasing Department and must be approved by the Board of Trustees prior to the issuance of a purchase order or the execution of a contract.

Informal Bids:

Purchase transactions costing between \$5,000.00 and \$50,000.00 may be made by obtaining two (2) or more prices in writing. "In writing" is defined to mean "a bid submitted on a bid form furnished by the buying agency and signed by authorized personnel representing the vendor, or bid submitted on a vendor's letterhead or identifiable bid form and signed by authorized personnel representing the vendor." The law does not allow for oral quotations by vendors; all pricing must be in writing. Quotations may, however, be submitted by vendors via a fax machine. These written quotes must be sent to the purchasing agent prior to the item(s) being purchased. Following approval of the best bid, the purchase may be made and the invoice placed on the appropriate activity fund form for payment. The advertising in a local newspaper for competitive bid procedures is waived. Local vendors may offer quotations over the phone, then follow-up the oral quotation in writing or fax them to the Purchasing Department.

Purchasing which does not Require Bidding:

- A. **Purchase Transaction cost of less than \$5,000.00** – For those legal items, which cost less than \$5,000.00, the law does not require that the item be bid as such. The only guideline set is the assurance that the price paid for any item is fair and that the cost of the item not be in excess of the published prices of the forms from which the purchase is being made.
- B. **State Contracts** – The law provides for the outright purchase (i.e., no bidding required) of certain items via "State Contract Purchasing." Such items may be purchased using Mississippi State Contracts, provided such items are on file with the State Purchasing Authority. Such items have in fact been bid; however, the Mississippi State Office of General Services conducted the bid process and not the school districts. When purchasing via state contract, schools are still required to go through the requisition/purchase order process.
- C. **Emergency Purchases** – The law does not make provisions for those purchases, which because of their nature, must deviate from normal procedure. A bona fide operating emergency is defined as an eventuality that (a) cannot reasonably be foreseen (b) demands correction by immediate action, and (c) threatens either an economic loss or the health or safety of the students, school personnel, or the public. If impending damage to facilities is apparent, then the Superintendent of Schools may declare an emergency status. Procedure calls for the Director of Internal Services and the user to discuss the problem and agree upon the action to be taken. Never may an emergency be declared because of the failure to plan ahead. A detailed record of all "emergency purchase" incidents must be maintained and included in the annual audit report by the State Auditor.

- D. Repairs to Equipment – Repairs to equipment are exempt from bid requirements, provided that invoices identifying the equipment, specific repairs made, parts identified by number and name, and supplies used in such repairs and the number of hours of labor and costs therefore shall be required for the payment for such repairs.
- E. Single Source Items – There exists some items which are termed “Noncompetitive” items, which are peculiar to a particular function and which are available from only one source of supply (Example: some published materials used in the instructional program). The law provides that such items may be purchased from the single source vendor, provided that the price paid does not exceed the vendor’s published price. All single source items must be presented to the Board for approval prior to purchase. All single source items must be presented to the Board for approval prior to the purchase of such items. This section of the law should not be abused for expediency. A detailed record of all “single source purchase” incidents must be maintained and included in the annual audit report by the State Auditor.
- F. Perishable Items – Perishable supplies or food purchased in connection with the school lunch program, and the homemaking programs, are likewise exempt from the bid process, due the nature of the items.
- G. PTA and Alternate Sources of Funds – Monies raised by the PTA, “Band Boosters”, or any other school organized activity, which are not placed in the school’s activity fund account, are exempt from the bid process. Example: each student in a class or project brings money to school in the exact amount to purchase a yearbook or a textbook; this money is collected for the sole purpose of purchasing the designated item. The expenditure of these private funds would not be bound by the state purchasing statute. In such situations, the PTA could negotiate directly with the vendor for the sale and delivery of the items being purchased, or a purchase order could be issued to the vendor for the commodities. If the PTA purchases the commodities directly from the vendor, the PTA must pay the sales tax due on the transaction.
- H. However, if the accounting of the funds, regardless of the source, are placed in the school’s activity account, and are made a part of this account, then the same procedures apply for these funds as would prevail if they were regular district budgeted funds.

Character of Funds

These funds derived from fees, pupil activities, and teaching activities should be expended so as to benefit these groups only (JPSD Policy DJ/FA) and are not to be confused with the Special Activities Fund which is interscholastic activities in the secondary schools. Separate instructions are issued for receipting and disbursing interscholastic athletics fund, and each principal must become familiar with these procedures.

Responsibility of Funds

The management of school activity funds is the responsibility of the school principal; who is expected to observe approved procedures within the framework of good educational administration. Each school activity involving handling of money is required to be under the school principal and one or more sponsors on whose authority disbursements are made. It is considered prudent that the principal has discretionary authority in the management of all activity funds. Improper expenditures may be a cause for disciplinary action or dismissal and embezzlement charges being brought against the individual.

General Principles

1. School activity funds are to be used to finance a program of school activities augmenting but not replacing the activities financed by the district.
2. Projects for the raising of school activity funds shall, in general, contribute to the educational experience of pupils and shall not conflict with, but shall add to, the instructional program activities.
3. Funds derived from the student body as a whole shall be expended to benefit the student body rather than individuals or small groups with that body.
4. School activity funds shall be expended in such a way as to benefit those pupils currently in school who had the opportunity to contribute to the accumulation of such funds.
5. Receipt and disbursement recording must follow rules prescribed by the State Auditor and School Board. As a component of the district-wide activities, school activity funds shall be audited as part of the annual audit required in Mississippi Code Section 37-9-18.

Source of Funds

1. Concessions
2. Exhibitions (stage productions, etc.)
3. Publications
4. School Supply Store
5. General Student Body Projects
6. Fund raising projects by groups within the student body which have been approved in advance by the principal
7. Fees
8. Teacher activities
9. Others (donations, contributions, etc.)

Permissible Expenditures

Activity funds may be expended for travel in connection with school related programs and for equipment or supplies that the Board deems beneficial to official programs or extracurricular activities.

- Equipment, supplies, and printed forms used **exclusively** for student body benefits
- Repairing, moving, and maintaining equipment purchased with these funds
- Purchasing of merchandise sold in student stores to accommodate approved class and club projects
- School supplies needed for pupil welfare
- Supplies needed for events in school buildings involving student participation
- Instructional program costs
- Publications
- Any necessary expenses or travel costs incurred by students and their chaperones in attending any in-state or out-of-state school related programs, conventions, or seminars
- Payments to police, DJ's, etc., for certain school sponsored activities (An invoice for services rendered, showing date, description of services, and individual's signature is required)
- Awards to pupils presented in special exercises at the conclusion of the school year
- Materials for use in the program of studies. Prior to any purchase, the individual must have the permission and approval of the principal.
- Flowers and plants for student body activities

Prohibited Expenditures

- Equipment, furniture, draperies, supplies, printed forms, and postage for instructional or school business
- Repair or maintenance of school-owned equipment other than equipment purchased with activity funds
- Professional books and magazines and memberships in professional organizations other than those relating to approved pupil activities
- Custodial supplies and equipment
- Salaries or salary supplements for services
- Plant improvements from general school activity funds
- Flowers and plants from general school activity funds – other than for student body activities
- Articles for the personal use of school employees or other persons
- Merchandising accommodations, loans, and credit to school employees and other persons
- Contributions to fund-raising drives from general school activity funds
- Any expenditure not in accordance with board rules
- Any expenditure by any fund that is in excess of that fund's account balance
- Christmas Cards
- Cash Awards to students
- **PTSA reimbursements are not allowed**
- **Gift Cards to students**
- **Payment to District Employees**

RECORDS AND ACCOUNTS INFORMATION

BANK ACCOUNT

1. The district shall maintain one interest bearing checking account for each school in a local bank titled, “(Name of School) Activities Fund,” into which all receipts are deposited.
2. All accounts shall be active and serving an immediate purpose. When the purpose of the account no longer exists, the account shall be terminated.
3. Investments (C.D.’s or savings accounts) shall only be made in Federally Insured Institutions. The Finance Office shall handle all purchases and sales of investments.
4. No loans are to be made.
5. The Finance Office shall reconcile the bank accounts monthly.

PETTY CASH

1. A petty cash fund may be set up in each school annually by cashing a check drawn on the activity bank account:

| | |
|---------------------|----------|
| Senior High Schools | \$500.00 |
| Middle Schools | \$500.00 |
| Elementary Schools | \$300.00 |
| JROTC | \$250.00 |

2. Disbursements from petty cash must necessarily be small except in rare cases when checks are practicable.
3. Receipted invoices or other evidence of payment must be retained for all purchases made from this fund, documenting that the expenditures have been approved by the principal or other authorized person.
4. When the unexpended portion of this fund becomes low, the fund should be reimbursed by submitting a petty cash voucher to the Finance Office for the total amount necessary to restore it to the original level. Original invoices must be attached to the voucher along with the petty cash receipt voucher. (See Exhibit 12)
5. The reimbursement check will be charged to the appropriate accounts for which expenditures from petty cash were made.

INFORMATION ON PETTY CASH

This is to remind you that schools need to use petty cash instead of reimbursing employees whenever possible. Small amounts especially need to come from the school's petty cash. Petty cash can be used for any expenditure that activity fund money would normally be used for.

Petty cash is a cash fund maintained by the school to help handle emergencies between check writings. Petty cash is "borrowed" from your account. Each school principal is issued a check at the beginning of the school year to be taken to the bank and cashed. The office takes up receipts of purchases as the petty cash is used. When reimbursement of the petty cash is needed, at any time of the school year, a petty cash voucher is sent to finance to replenish petty cash, all supporting receipts and documents must be attached to the voucher.

Use of the petty cash receipt form will clarify amounts and purchases on the receipts. Attach receipts to the completed form, and send in with petty cash voucher as usual. The petty cash receipt form does not replace your receipts. (Activity Fund Manual-Exhibit 12)

Petty cash reimbursements should be on a Petty Cash voucher. (Activity Fund Manual-Exhibit 11)

Remember that petty cash is not free money. You should always know from which account the money would be reimbursed. If that fund does not have the money, the petty cash should not be used.

Example: Your librarian asks for \$100.00 worth of petty cash monies but the account balance has only \$75.00. Be mindful not to overspend an account. Therefore, she/he would not be able to receive \$100.00 in petty cash.

PROCEDURES FOR HANDLING PETTY CASH

- A. When the principal receives the petty cash, he/she should cash the check into bills of small denomination, i.e. \$20's, \$10's, \$5's, etc.
- B. Obtain principal's permission to issue money to individuals.
- C. Teacher/sponsor who requests money from this fund must sign an IOU. Upon returning with the receipt they should be given that IOU.
- D. Receipts should be brought back to the office manager as soon as possible after purchases are made. When the teacher/sponsor turns in the original receipt and any change left, make sure that these amounts equal the amount they originally received.
- E. Turn in receipts for reimbursements on a regular basis. Use the petty Cash Voucher form for this process. Keep a copy of this form and all receipts for your school file.
- F. Make sure receipts turned in are original and legible. The receipt should contain date, total amount, and name of vendor and explanation of purchased item(s). Write on the back of the receipt the fund that reimbursement will come from.
- G. Keep a tally or running update of all transactions. The receipts and money should always equal the original amount of petty cash issued.
- H. Petty Cash should be stored in a locked fireproof cabinet or vault when not handling. Only the principal and/or office manager should have access to these funds.
- I. Any expenditure made from petty cash must be in connection with the activity fund. Do not use petty cash for purchases that require reimbursement from district funds.
- J. Petty cash is to remain at the school in a secured area at all times unless advanced to an individual for pre-approved purchases.

OFFICE RECEIPTS

1. All funds received shall be receipted in an office of the principal's receipt book. These pre-numbered receipts shall be issued in correct numerical order. Skipped receipts shall be voided with the original copies sent to the activity fund accountants on a deposit voucher. (See "Exhibit 6 – Activity Fund Receipt" on page 35). The office manager must receipt all checks received in the mail.
2. Receipts must not be altered. Should an error be made, mark the receipt "Void," send white and yellow copies to the Finance office, and write another receipt.
3. A pre-numbered receipt book shall be issued to each sponsor who collects money from pupils. These receipt books shall be kept intact and accounted for in the same manner as the general receipt book kept in the principal's office. Sponsors must sign for these receipt books at the beginning of the year and sign when turning them in at the end of the year. All money collected by sponsors should be turned in daily. The office manager who will show the office receipt number in the sponsor/teacher or principal receipt book receipts the money. No funds will be receipted by the principal's office without supporting sponsor/teacher receipts. These receipts will be added for agreement with cash being presented and the office manager or principal will then initial the sponsor/teacher book. Sponsors should always require a receipt for money turned in and should be present while the office manager counts the money. The office manager cannot hold money for sponsors/teachers. The only exceptions to this are checks received in the mail and money brought to the office after the teachers have left the building. These must be receipted directly into the office manager's receipt book.
4. The office manager should balance her cash daily against the total of all receipts written since the date of the last deposit. Any shortage should be reported to the principal and to the Finance office. If checks are accepted, the checks must be made payable to the specific school. Checks are not to be made payable to any individual. All money collected shall be deposited intact in the same form (cash or check) as receipted. No personal or payroll checks shall be cashed from activity fund money.

5. Vending machines are centralized.
6. Receipts are to be written to the individual from whom money is received. Do not write a receipt to the activity (i.e., candy, cheerleaders, trips, etc.).
7. Money received from two or more activities requires separate receipts.
8. Separate receipts must be written for each teacher or sponsor. If you have teachers or sponsors with the same name, a distinction should be made.
9. Sponsors/teachers must write a receipt to each student unless there is an event such as a field trip where a large number of students are turning in a few dollars each at one time. In such a case, sponsors/teachers may write one receipt to themselves for the total of the money collected from those students. A list of student names and money collected from each student should be attached to the teacher's receipt.

TEACHER RECEIPTS

1. All funds received shall be receipted in a JPS Activity Fund Receipt Book. Receipt books must be signed for and returned to the office at the close of the school year. These pre-numbered receipts shall be issued in correct numerical order. Skipped receipts shall be voided with the original copies attached to the receipt book.
2. Receipts must not be altered. Should an error be made, mark the receipt "Void", keep white and yellow copies in receipt book, and write another receipt.
3. A pre-numbered receipt book shall be issued to each sponsor/teacher who collects money from pupils. These receipt books shall be kept intact and accounted for in the same manner as the general receipt book kept in the principal's office. All money collected by sponsor/teacher should be turned in daily, but must be turned in weekly. The office manager or principal who will show receipt numbers in the sponsor/teacher receipt book receipts the money. No funds will be receipted by the principal's office without supporting sponsor/teacher receipts. These receipts will be added for agreement with cash being presented and the office manager or principal will then initial the sponsor/teacher book. Sponsor/teacher should always require a receipt for money turned in and should be present while the office manager counts the money.
4. If checks are accepted, the checks must be payable to the specific school. Checks are not to be made payable to any individual. All money collected shall be deposited intact in the same form (cash or check) as receipted. No personal or payroll checks shall be cashed from activity fund.
5. Receipts are to be written to the individual from whom money is received. Do not write a receipt to the activity (i.e., candy, cheerleaders, trips, etc.)
6. Money received from two and more activities requires separate receipts.
7. Sponsors/teachers must write a receipt to each student unless there is an event such as a field trip where a large number of students are turning in a few dollars each at one time. In such a case, sponsors/teachers may write one receipt to themselves for the total of the money collected from those students. A list of student names and money collected from each student should be attached to the receipt.
8. Do not ask the office manager to hold money for you. Any money brought to the office must be receipted and deposited by the office manager.

RECEIPTS FROM SCHOOL EVENTS

When there is a charge for admission to a school event, athletic or otherwise, a report is to be made on a form similar to the “Proof of Ticket Sales” form now in use for athletics or the form provided in this manual. A copy of such report is to be kept in the office manager’s office as a proof of the correctness of the receipt written for funds collected from the event. The State Auditor requires this procedure. (See Exhibit 8 – School Event Receipt Form” on Page 37).

Fund Raising

When a school, an activity, or a club sponsors a fundraiser, the following procedures must be followed:

1. The principal must approve all fund raising activities in advance. This shall be documented by use of a Fund Raising Proposal Form. (See Exhibit 13 – Fund Raising Proposal on Page 42).
2. The activity/club sponsor shall fill out the proposal and submit it for approval. One copy of the approved proposal must be sent to the Finance Office.
3. The activity/club sponsor will be assigned the responsibility of supervising the fundraiser and reporting on the results. (See “Exhibit 14 – Fund Raising Report” on Page 43). This report must be kept on file in the principal’s office.

This type of fundraiser should not be confused with those fundraisers sponsored by the PTA or Booster Club Funds on Page 13).

Deposits

1. Office Managers must add their receipt books to be sure all funds receipted are deposited. All collections must be deposited on a daily basis. No money will be held overnight. A bank night depository shall be utilized on all occasions where the deposit cannot be made during regular banking hours. (See Board Policy DK on Page 19).
2. List name (source) of checks received on deposit slips.
3. On the reverse side of the deposit slips, enter office manager’s receipt numbers, which make up the deposit.
4. A duplicate deposit slip, signed by the bank teller, is to be obtained for each deposit and submitted to the Finance Office with a deposit voucher form weekly. (See Exhibit 9 - Deposit Voucher on Page 38). Make sure all deposit slips have been sent to the activity fund accountant before leaving at the end of the school year.
5. A restrictive endorsement stamp with wording such as “FOR DEPOSIT ONLY” (name) SCHOOL ACTIVITY FUND, should be used for stamping all checks as they are received. Receipt of personal checks should be discouraged if in payment for immediate delivery of goods, and encouraged if there is adequate time for the check to clear before delivery of goods or activity participation. If the bank returns any checks that have been deposited, collect promptly from the maker or endorser the entire amount of the check. Make a separate deposit for this marking the deposit slips “Redeposit – see bank charge (date).”
6. Attach copies of school office manager’s receipts and deposit slips to the back of the deposit vouchers. The total on the deposit voucher must agree with the total of attached deposit slips.
7. Differences between the total of school office manager’s receipts and the bank deposit must be promptly reported to the Finance Office.

Disbursements

1. Prior to making a purchase, the activity sponsor shall check with the principal to make sure funds are available in that activity's account. **Purchases that would exceed available funds and cause deficits in any fund are prohibited.** Additionally, before any expenditure can be made from a school activity fund, a Check Request Voucher must be issued and signed by the activity sponsor and the principal, directing the Finance Office to draw the check payable to the designated payee for the stated amount. The vendor's original invoice must be attaché
2. Except for small amounts commonly handled through the petty cash fund, expenditures and refunds must be made by check only. Checks should never be payable to cash, petty cash, or any person other than the one entitled to payment.
3. All disbursements must be supported by proper documents that shall be checked and approved by the principal. The Financial Accounting Manual for Mississippi Public Schools states that an original invoice must support all requests for disbursement. It has been ruled that copies and fax copies are not permissible. Payments by "statements" are also prohibited. It is important to attach an original invoice to the check request voucher. This policy is to protect the school's funds from over-payment to vendors.
4. Petty cash payments for services rendered must have proper invoices with the signature of the person(s) who rendered the service, date service was provided, and description of services provided, i.e. policemen, disc jockeys, etc.
5. Activity fund disbursement checks are processed on a weekly basis. The deadline for each Friday's checks is the previous Friday. Check requests received before 5:00p.m. Friday will be processed for the Friday of the following week for mailing and pony delivery. However, check requests without proper invoices and signatures, or having insufficient fund balances will be held until the problem is solved. The sooner the Accounting Department receives your requests, the more time we have to help you avoid delays. Never may an emergency be declared because of the failure to plan ahead. If there are any changes in the check writing schedule, the schools' office manager will be notified by the Accounting Department.

Transfers

Transfers between different general activity accounts must be emailed to the Budget Department and approved by the Accounting Department. Transfers from club (agency) accounts must be approved by the club members and signed by the sponsor and principal.

MANAGEMENT INFORMATION

Suggested Account Classifications

The “specific fund” area of the budget string controls the activity account classification.

Annual/Yearbook (Specific Fund 1163)

All income from the yearbook activities and all expenditures necessary in the production of the school annual should be accounted for under this classification.

Bookstore/Supplies (Specific Fund 1171)

The following school supply store transactions should be accounted for under this classification: income from sale of pupil supplies; expenditures for all supplies and materials necessary in the school supply store.

General Arts Fee (Specific Fund 1204)

Fees collected and expenditures for art, home economics, shop, and choral music should be accounted for under this classification.

General Fund (Specific Fund 1205)

Receipts and disbursements for a general nature benefiting the entire student body should be accounted for under this classification.

Newspaper (Specific Fund 1232)

All money collected from activities of the school paper should be accounted for under this classification.

Refreshments – Students Only (Specific Fund 1244)

Receipts from sales of candy, popcorn, peanuts, coffee, cokes, etc., and expenditures for related supplies should be accounted for under this classification.

Textbooks Fines (Specific Fund 1262)

All money collected from textbook loses and damage should be accounted for under this classification. All money collected is to be turned over to the proper authority as prescribed by instruction of the Board of Trustees.

Workbooks/Periodicals (Specific Fund 1275)

Income from fees for instructional materials, including workbooks, should be accounted for under this classification.

Clubs and Other Student Organization

Each club’s income and expenditures should be accounted for individually.

Others

The need may arise for accounts other than the ones suggested above, but it is recommended that careful examination be made of the existing accounts to be sure that the establishment of an additional account is absolutely necessary. (See “Exhibit 1- Activity Codes: on Page 28).

Account Balances

1. Principals and school office managers can access their school's account balances on-line by using school computer terminals.
2. Sponsors must have access to the balance in their activity's account.

Filing

1. When possible, keep in one place all books and records pertaining to school activity transactions.
2. The following records should be adequately identified and kept available for ready reference for at least three years.
 - a. Teacher receipt books, school office manager's receipt book, deposit vouchers, and duplicate deposit slips.
 - b. Check request and petty cash vouchers.
 - c. Authorizations and other documents.
 - d. Check request and petty cash vouchers, invoices, deposit vouchers, duplicate deposit slips, bank statements, and canceled checks shall be kept on file in the Finance Office.

MISCELLANEOUS INFORMATION

Inactive Account

Any activity fund that becomes dormant and inactive may have its surplus if any transferred to another activity fund upon approval of the Director of Finance.

Pre-numbered Tickets

Pre-numbered tickets shall be used at a local school event where a fee charged for admission. All tickets are to be accounted for in a manner prescribed by the State Auditor's Office. (See Exhibit 8 – School Event Receipt Form on Page 37).

Company Contracts

Any arrangement between a local school and a company supplying merchandise, such as school pictures or cap and gowns shall be by written contract and signed by the principal and company representative (approved by the local school board) and on file available for public review in the principal's office. The contract shall include all provisions of the arrangement, including any rebate or commission to the school. Any rebate or commission provision in a contract shall be fully disclosed in the school board minutes and to any prospective purchasers of the merchandise. Persons who purchase merchandise shall pay the company directly. In cases where the merchandise is purchased from the vendor, any such rebate or commission to the school shall be paid by check from the company directly to the school's activity fund. Under no circumstances shall a company or a purchaser make payment directly to a principal.

Special Deposits from Organizations

All funds raised by a specific organization (such as PTA or booster club) on behalf of a local school may be deposited in the activity fund and used exclusively for such school's benefit. If this money is deposited with activity funds, it shall become subject to these policies. Funds raised utilizing school employees in their official capacity or on school property are considered activity funds and are covered by these policies. Fund raised utilizing volunteers are not considered activity funds unless they are deposited with existing activity funds. If a specific organization donates any assets to the school district, the local school governing board must acknowledge in its official minutes who has title to the donated assets.

ASSISTANCE

Any principal requiring information and assistance in complying with the regulations set forth in this manual is expected to request of the Director of Finance such help as needed.

PTA and Booster Club Funds

Funds raised from PTA and Booster Club sponsored activities are not a part of the school's activity fund. Members and officers of these organizations are to collect these funds. **School/Staff personnel are prohibited from collecting funds or holding any office within either of these entities.** In addition, the PTA and Booster Clubs **are prohibited** from using the District's Tax Identification Number in connection with any of its operation, such as, but not limited to, opening a bank account. All personnel of a given school **are prohibited** from being an authorized signer for that school's PTA or Booster Club's bank accounts. Bank statements for PTA and Booster Clubs **shall not** list the school's or any school's employee's mailing address on its records. Any money given to the school by the PTA or a Booster Club and received by a school (principal or designee) shall be officially receipted and regulated by State Purchasing laws.

Appendix A. Jackson Public School Board Policies

SCHOOL ACTIVITIES FUND MANAGEMENT

Section I: Activity Funds Defined

“Activity Funds” shall mean all funds received by school officials in all school districts paid or collected to participate in any school activity, such activity being part of the school program and partially financed with public funds or supplemented by public funds. The term activity funds shall not include any funds raised and/or expended by an organization unless commingled in a bank account with existing activity funds, regardless of whether the funds were raised by school employees or received by school employees during school hours or using school facilities, and regardless of whether a school employee exercises influence over the expenditure or disposition of such funds.

Section II: Expenditures

Activity funds shall be spent in accordance with Section 37-7-301, Mississippi Code of 1972.

Activity funds may only be expended for necessary expenses or travel costs incurred by students and their chaperones in attending any in-state or out-of-state school-related programs, conventions or seminars and/or any commodities, equipment, travel, expenses, contractual services or school supplies which the Board of Trustees, in its discretion, shall deem beneficial to the official or extracurricular programs of the district.

Section III: Fund Management

The Finance Office will designate an account for every school for the purpose of handling activity funds. This school account shall handle all monies collected by the different organizations within the school. This account must be handled as all other school accounts and must go through regular district accounting procedures. No separate checking accounts for organizations or the school may be established. **The sponsor of the organization must authorize expenditures.**

All funds shall be accounted for and reported by the principal in sub accounts as prescribed by the Finance Office and listed in the Activities Fund Manual.

School Activity funds shall be expended in such a way as to benefit those students currently in school who had the opportunity to contribute to the accumulation of such funds.

Money raised by students must be expended for service projects for which the money was raised within the school and/or community which have been approved by the membership of the sponsoring organization.

Money raised for a given project and not expended with the school year will be maintained and carried over in the project account for which they were raised. Only if a project becomes extinct can be remaining funds be transferred to another project account within the school account.

Section IV: Receipts

All activity funds received by a local school must be deposited into its account, through the principal. The principal must maintain a three-part receipt book, containing such information as prescribed by the State Auditor's office to record all receipts. A person transferring money to the principal for deposit will be given the original receipt, the second copy will be attached to a deposit voucher, and the third copy of the receipt will be kept in the book and on permanent file in the principal's office. All of these pre-numbered receipts must be accounted for. A copy of the deposit slip indicating the amounts of money deposited to the bank must also be attached to the deposit voucher. The deposit slip should indicate the sequence of receipt numbers that particular deposit covers.

Section V: Disbursement

Check request vouchers, with original invoices attached, shall be used to disburse activity funds. All purchases made with activity funds must comply with the state purchasing laws.

Section VI: Bank Reconciliation

The Finance Office shall prepare activity fund bank reconciliation.

Section VII: Board Review

Activity funds are included in the budget process and the financial records of the school district and thus are subject to the same level of management oversight and audit review as all other school district funds. The school district activity fund report shall be reviewed and approved monthly by the Board of Trustees and shall be acknowledged in the board's official minutes.

Section VIII: Miscellaneous

Any activity fund that becomes dormant and inactive may have its surplus, if any, transferred to another activity fund (General) with the Director of Finance's approval. Any event at a local school where a fee is charged for admission shall use pre-numbered tickets and be accounted for in a manner prescribed by the State Auditor's office.

Any arrangement between a local school and a company supplying merchandise, such as school pictures, class rings and caps and gowns, shall be by written contract, signed by the principal and the representative, approved by the local school board, and on file available for public review in the principal's office. The contract shall include all provisions of the arrangement, including any rebate or commission to the school. Any rebate or commission provision in a contract shall be fully disclosed in the school board minutes and to any prospective purchasers of the merchandise. Persons who purchase merchandise shall pay either the company or the activity fund directly. In cases where the merchandise is purchased from the vendor, any such rebate of commission to the school shall be paid by check from the company directly to the school's activity fund. In the event merchandise is sold through a school, the cost of such merchandise shall be paid from the student activity fund directly to the vendor. Under no circumstances shall a company or a purchaser make payment directly to a principal.

All funds raised by a specific organization (such as PTA) on behalf of a local school may be deposited in the activity fund and used exclusively for such school's benefit. If this money is deposited with activity funds, it shall become subject to these policies. Funds raised utilizing school employees in their official capacity are considered activity funds and are covered by these policies. Funds raised utilizing volunteers are not considered activity funds unless they are deposited with existing activity funds.

Improper administration of this policy and procedure will be cause for disciplinary action including dismissal and the prosecution of any criminal charges that are applicable.

| | |
|--------------------|--|
| SOURCE: | Jackson Public School District, Jackson, Mississippi |
| LEGAL REF.: | Section 37-7-301; Mississippi Code of 1972; Financial Accounting Manual for Mississippi Schools, Page 42, 1985, Amended 1989 |
| DATE: | November 27, 1978 |
| REVISED: | August 16, 1982 |
| REVISED: | August 19, 1985 |
| AMENDED: | October 27, 1986 October 16, 1989 |
| REVISED: | June 1996 |

CASH IN SCHOOL BUILDINGS

Section I: General Funds entrusted to the care of school employees are the complete responsibility of such employees. The school principal is completely responsible for all funds handled at the school site.

No money except Petty Cash shall be left in the school overnight, whether in classrooms or in the principal's office. A daily deposit is necessary. A bank night depository shall be utilized on all occasions where the deposit cannot be made during regular banking hours.

Section II: Night Depository Procedures

Principals will establish bank night depositories as follows:

1. Principals must fill out a signature card at the branch bank normally used for school business. The card indicates who has the authority to pick up the moneybag from the bank. It should be the principal or his/her assistant. Neither the officer manager nor the custodian should be authorized to pick up the moneybag from the bank. Night drop bank bags require a small one-time fee.
2. The bank issues a lockable bank bag to the principal with keys to the bag and to the bank's night drop window.
3. When there is a school activity where the money collected cannot be deposited during regular banking hours, the person responsible for the money will count it, and receipt it (if it is activity fund money). If it is not activity fund money, a game report of some other written accounting of the money should be prepared. If there is enough time, a deposit slip should be prepared.
4. The principal or the assistant should lock the money and office receipt or accounting report in the bank bag and take it to the bank's night drop window. It is strongly recommended that the security guards hired for the school event follow the principal to the bank to provide security.
5. On the next banking day, the principal should pick up the moneybag at the bank. If the deposit slip was already filled out, the principal may deposit the money at that time.
6. If the deposit slip was not previously prepared, the principal should take the moneybag back to the school's office manager. The office manager should count the money again, to verify that all the money is accounted for, and fill out a deposit slip, using the current date. Transactions shall be recorded on the proper receipts.

SOURCE: Jackson Public School District, Jackson, Mississippi

DATE: December 18, 1978

AMENDED: October 27, 1986
October 16, 1989

DL/DJ

HANDLING MONEY

COLLECTION OF MONEY FROM STUDENTS

All monies collected at the individual schools shall be handled in accordance with proper accounting procedures established by the Jackson Public School District Board of Trustees. (DJ)
All money transactions shall be recorded on the proper receipts.

Source: Jackson Public School District, Jackson, Mississippi

Date: December 18, 1978

Amended: October 27, 1986
October 16, 1989

GACF
JDF

COLLECTIONS AND SOLICITATIONS

No individual or group of individuals shall be permitted to solicit from employees or students during working hours unless the superintendent makes an exception.

A list of school employees and/or students shall not be made available to salesmen or organizations for the purpose of solicitation.

Schools or organizations within schools may sell commercial products for related club or organization activities during non-instructional hours with the approval of the principal. School fund-raising projects shall be limited to two (2) per year. However, organizations and clubs which have an official status within a school may engage in one additional annual fund raising project specifically approval by the principal.

Excluded from these regulations are fees collected from students as provided by the board, PTA/PTA approved projects, cafeteria operations, and facility and staff projects, not involving students, which are initiated by and for the members.

SOURCE: Jackson Public School District, Jackson, Mississippi

DATE: October 16, 1978

AMENDED: July 16, 1990

| Exhibit 1 - Activity Codes | | |
|-----------------------------------|-------------|-----------------------------|
| Activity | Fund | Expenditures Objects |
| ACTIVITY FUND GENERAL | 1150 | N/A |
| ACCOUNTING COMPUTER | 1161 | 610 |

| | | |
|--------------------------------|------|-------------|
| ADOPT A SCHOOL | 1162 | 610 |
| ANNUAL YEARBOOK | 1163 | 610/660 |
| APPLIED ECONOMICS CLOSE UP | 1164 | 610 |
| ART | 1165 | 610 |
| ATHLETICS | 1166 | 610/810 |
| ACADEMICS/SECONDARY | 1167 | 610 |
| BASEBALL | 1168 | 510/610/730 |
| BASKETBALL BOYS | 1169 | 510/610/730 |
| BASKETBALL GIRLS | 1170 | 510/610/730 |
| BOOKSTORE SUPPLIES | 1171 | 610 |
| ATHLETIC BANQUETS | 1174 | 610 |
| CLASS DAY/HONORS/AWARDS | 1180 | 610 |
| DANCE | 1182 | 610 |
| DONATIONS/SPECIAL PROGRAMS | 1183 | 610 |
| DRAMA | 1184 | 610 |
| EDUCATIONAL GRANTS | 1190 | 610 |
| ELEMENTARY ACADEMICS | 1191 | 610 |
| ENGLISH | 1192 | 610 |
| EXCEPTIONAL EDUCATION GIFTED | 1193 | 610 |
| FIRST AMENDMENT GRANT | 1195 | 610 |
| UNIFORM DONATIONS | 1196 | 610 |
| FOOTBALL | 1198 | 610/730 |
| FUND RAISER | 1199 | 610/730 |
| GENERAL ARTS | 1204 | 610 |
| GENERAL FUND | 1205 | 610/612/810 |
| GOLF | 1206 | 610 |
| ADVANCED PLACEMENT EXAM FEES | 1207 | 610/810 |
| JUNIOR LEAGUE | 1212 | 610 |
| LIBRARY BOOKS/FINES | 1221 | 650/651 |
| LITERARY MAGAZINE | 1222 | 550/610 |
| MUSIC | 1227 | 590/610 |
| NEWSPAPER | 1232 | 550/610 |
| PHYSICAL EDUCATION | 1237 | 610 |
| SPECIAL PROJECTS | 1238 | 610/730 |
| MATH SPECIAL PROJECT | 1239 | |
| FOOTBALL/(BOARD ORDER) | 1240 | 610 |
| QUIZ BOWL | 1242 | 610 |
| REFRESHMENTS - STUDENTS | 1244 | 610 |
| BASKETBALL (BOARD ORDER/BOYS) | 1245 | 610/730 |
| BASKETBALL (BOARD ORDER/GIRLS) | 1246 | |
| SCHOOL PICTURES | 1248 | 510/610 |
| SCIENCE LAB | 1250 | 610 |
| SHOP | 1251 | 610 |
| SOCCER | 1252 | 510/610/730 |
| STUDENT ACTIVITY | 1253 | 610 |
| SPEECH | 1254 | 610 |
| SPEECH CHOIR | 1256 | 610 |
| STRINGS | 1259 | 510/610 |
| TENNIS | 1260 | 510/610/730 |

| | | | |
|------|----------------------------|------|-------------|
| | TRANSCRIPTS | 1261 | 610 |
| | TEXTBOOK FINES | 1262 | 610 |
| | TRACK | 1264 | 510/610/730 |
| | TRANSPORTATION FIELD TRIPS | 1265 | 510 |
| | TRAVEL FUND | 1266 | 610 |
| | SOFTBALL | 1267 | 610 |
| | GIRLS TRACK TEAM | 1268 | 610 |
| | VISUAL ARTS | 1270 | 610 |
| | WEIGHTLIFTING | 1272 | 510/610/730 |
| | WORKBOOKS PERIODICALS | 1275 | 650/651 |
| | CDC GENERAL | 1276 | 510/610 |
| | SPECIAL ACTIVITY AGENCY | 7320 | N/A |
| | BAND | 7321 | 510/610 |
| | CHEERLEADERS | 7323 | 610/810 |
| | CHESS CLUB | 7324 | 610/810 |
| | CHORAL MUSIC | 7325 | 510/610 |
| | DECA | 7328 | 610/810 |
| | DRILL TEAM | 7329 | 610/810 |
| | EIGHTH GRADE | 7330 | 610 |
| | EXPLORERS CLUB | 7331 | 610 |
| | FASHION CLUB | 7332 | 610 |
| | FBLA | 7333 | 610/810 |
| | FHA/HOME ECONOMICS | 7334 | 610/810 |
| | FLAG GIRLS | 7335 | 610 |
| | FOREIGN LANGUAGE | 7336 | 610 |
| | SEVENTH GRADE | 7337 | 510/610/810 |
| | FRENCH CLUB | 7338 | 610 |
| | FUTURE TEACHERS OF AMERICA | 7339 | 610 |
| | JETS | 7340 | 610/810 |
| | JROTC | 7341 | 610 |
| | INTERACT | 7342 | 610 |
| | JUNIOR CLASS | 7343 | 510/610 |
| | JCL | 7344 | 610/810 |
| | JUNIOR HISTORICAL SOCIETY | 7345 | 610/810 |
| | PROM | 7346 | 610/612 |
| | LIBRARY CLUB | 7347 | 610 |
| | KEY CLUB | 7348 | 610 |
| | MATH CLUB | 7349 | 610 |
| | MU ALPHA THETA | 7350 | 610/810 |
| | NATIONAL HELPERS | 7351 | 610/810 |
| CLUB | | | |
| | NATIONAL HONOR SOCIETY | 7352 | 610/810 |
| | NINTH GRADE | 7353 | 610 |
| | PEP SQUAD | 7354 | 610/810 |
| | SADD | 7355 | 610 |
| | SAFETY PROGRAMS | 7356 | 610 |
| | SCHOLARSHIP | 7357 | 610 |
| | SENIOR CLASS | 7358 | 610 |

| | | |
|--------------------------------|------|---------|
| SOPHOMORE CLASS | 7359 | 610 |
| SPANISH CLUB | 7360 | 610 |
| STUDENT COUNCIL | 7361 | 610 |
| STUDENT SHOP CLUB | 7362 | 610 |
| SIXTH GRADE | 7363 | 610 |
| Y TAD | 7364 | 610 |
| MS YOUTH LEGISLATURE | 7365 | 610/810 |
| CDC AGENCY | 7367 | 610 |
| ECOLOGY CLUB | 7368 | 510/610 |
| SOUTHERN TEENAGE REPUBLICAN | 7369 | 610 |
| AFRO-AMERICAN CLUB | 7370 | 610 |
| NOT HERE CLUB | 7371 | 610/810 |
| FRESHMAN OF 1999 HILL | 7373 | 610 |
| REALITY 101 | 7374 | 610/810 |
| SCHOOL WITHIN A SCHOOL | 7375 | 610 |
| DREAM TEAM POWELL | 7376 | 610 |
| JR. OPTIMIST | 7377 | 610 |
| KAOCTY - POWELL | 7378 | 610 |
| CITIZENSHIP CLUB | 7379 | N/A |
| SECME - BAILEY | 7380 | 510/610 |
| COMMUNITY SCHOOL FUND | 7381 | 510/610 |
| MEDIA CLUB | 7383 | 610 |
| SOFTBALL GIRLS | 7384 | 610 |
| ARTS COUNCIL | 7385 | 610 |
| CULTURE CLUB | 7386 | 610 |
| ALUMNI DONATIONS | 7387 | 610 |
| DREAMCATCHERS - CHASTAIN | 7388 | 610 |
| JOBS FOR MISSISSIPPI GRADUATES | 7389 | 610 |
| IB - MIDDLE SCHOOLS | 7390 | 610 |
| ENTREPRENEURSHIP | 7391 | 610 |
| TECHNOLOGY STUDENT ASSOC. | 7392 | 610 |
| FUTURE EDUCATION OF AMERICA | 7393 | 610 |
| ROBOTICS (PROVINE) | 7394 | 610 |
| BEAUTY AND BEAU | 7395 | 610 |
| PHILIPS EXETOR ACADEMY | 7396 | 610 |
| FIELD HOUSE PROJECT | 7397 | 610/730 |

Exhibit 2 – Revenue Codes

Activity **Revenue Function Code**

| | | |
|--------------------|------|--------------------------------------|
| All Funds | 1790 | Other income student activities |
| All Clubs | 1730 | Student Membership dues/fees |
| Bookstore/Supplies | 1720 | Bookstore Sales |
| Donations | 1920 | Gifts from adopters |
| Library Fines | 1730 | Fees & Damages |
| Textbook Fines | 1730 | Fees & Damages |
| Transportation | 1410 | Transportation fees from individuals |

Exhibit 3 – Disbursement Function Code

Function Code:

1920 Student Activities

Exhibit 4 – Disbursement Object Codes

Object Codes:

| | |
|-----|---|
| 323 | Online Subscription |
| 430 | Repairs and Services |
| 441 | Rental of Building |
| 442 | Rental of Equipment |
| 443 | Other Rental |
| 450 | Playground Equipment/School Signs |
| 510 | Student Transportation |
| 524 | Notary Bond |
| 531 | Postage |
| 550 | Printing and Binding (by Outside Vendors) |
| 580 | Travel Expense (Reimbursements) |
| 590 | Miscellaneous Purchased Services |
| 610 | Supplies & Materials |
| 612 | Refreshments/Food |
| 653 | Library Books |
| 651 | Periodicals |
| 660 | Resale |
| 730 | Additional Furniture & Equipment |
| 730 | Replacement of Furniture & Equipment |
| 735 | Printers/Computers/Camcorders |
| 740 | Items with Unit Price Under \$500.00 |
| 810 | Dues & Fees |
| 890 | Donation to Vendor |

Exhibit 5 - School Codes (Operating Unit)

| | | | |
|---|----------------------|----|-----------|
| 2 | APAC/Academic | 51 | Lester |
| 3 | APAC/Performing Arts | 52 | Northwest |

| | | | |
|----|--------------------|----|-------------------------------|
| 4 | Davis Magnet | 53 | Marshall |
| 6 | Bailey Middle APAC | 55 | Kirksey |
| 7 | Baker | 56 | McLeod |
| 8 | Barr | 57 | McWillie |
| 10 | Blackburn | 58 | North Jackson |
| 11 | Boyd | 60 | Murrah |
| 14 | Brinkley | 61 | Oak Forest |
| 16 | Brown | 62 | Peebles |
| 18 | Callaway | 63 | Poindexter |
| 20 | Casey | 65 | Powell |
| 23 | Chastain | 68 | Provine |
| 24 | Clausell | 69 | Raines |
| 27 | Dawson | 74 | Rowan |
| 29 | CAP | 76 | Siwell |
| 31 | Forest Hill | 77 | Smith |
| 32 | French | 78 | Spann |
| 33 | Galloway | 79 | Timberlawn |
| 35 | George | 80 | Sykes |
| 36 | Green | 81 | Walton |
| 38 | Hardy | 82 | Van Winkle |
| 39 | Hill | 83 | Watkins |
| 40 | Hopkins | 84 | Pecan Park |
| 41 | Isable | 85 | Cardozo |
| 42 | Johnson | 86 | Whitten |
| 43 | Bates | 87 | Wilkins |
| 44 | JROTC | 88 | Woodville Heights |
| 45 | Key | 89 | Wingfield |
| 47 | Lake | 90 | CDC |
| 48 | Lanier | 92 | Capital City |
| 50 | Lee | 93 | Environmental Learning Center |

Exhibit 6 – Activity Fund Principal Receipt

JACKSON PUBLIC SCHOOL DISTRICT
SCHOOL ACTIVITIES FUND
OFFICE OF THE PRINCIPAL

Nº 44387

RECEIVED FROM _____
RECEIPTED FROM _____ AMOUNT _____
PURPOSE _____
\$ _____ [] CASH \$ _____ [] CHECK # _____
BUDGET ACCOUNT _____
DATE ____/____/____ RECEIVED BY _____

Exhibit 7 – Activity Fund Teacher Receipt

JACKSON PUBLIC SCHOOL DISTRICT
SCHOOL ACTIVITIES FUND
TEACHER RECEIPT BOOK

Nº 325797

RECEIVED FROM _____
RECEIPTED FROM _____ AMOUNT _____
PURPOSE _____
\$ _____ [] CASH \$ _____ [] CHECK # _____
BUDGET ACCOUNT _____
DATE ____/____/____ RECEIVED BY _____

Exhibit 8 – School Event Receipt Form

School _____ Date _____

Event _____

Change Cash

Amount delivered \$ _____

Ticket Accounting

| Pre-numbered Tickets | Reserved | | General Admission | | Adults | | Students | |
|----------------------|----------|----|-------------------|----|--------|----|----------|----|
| | From | To | From | To | From | To | From | To |
| Checked Out | | | | | | | | |
| Sold | | | | | | | | |
| Returned | | | | | | | | |

Financial Accounting

Reserved sales _____ x _____ = \$ _____

General admission sales _____ x _____ = \$ _____

Adult sales _____ x _____ = \$ _____

Student sales _____ x _____ = \$ _____

Total Sales _____

Change cash – amount received _____

Total amount receipted by activity fund \$ _____

Justification for any differences between total sales amount and total amount receipted to activity fund.

Tickets sold by:

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Verify this report to be correct: _____

Principal

DJ-90-06

Exhibit 9 – DEPOSIT VOUCHER

VOUCHER 0001

Jackson Public School District
School Activity Funds
DEPOSIT VOUCHER

School Name _____ Deposit Date _____

School Number _____

Secretary Receipt Numbers: From: _____ to _____

Secretary Receipts Dated: From: _____ to _____

| Fund | GLC | Function | Prog | Object | Operating Unit | Name of Activity | Amount |
|------|-----|----------|------|--------|----------------|------------------|----------|
| 1265 | 800 | 1410 | 000 | 000 | School # | TRANSPORTATION | \$100.00 |
| 1262 | 800 | 1730 | 000 | 000 | School # | TEXTBOOK FINES | \$20.00 |
| 1205 | 800 | 1790 | 000 | 000 | School # | GENERAL FUND | \$50.00 |
| 1183 | 800 | 1920 | 000 | 000 | School # | DONATIONS | \$50.00 |
| 1221 | 800 | 1730 | 000 | 000 | School # | LIBRARY FINES | \$15.00 |
| | 800 | | 000 | 000 | | | |
| | 800 | | 000 | 000 | | | |
| | 800 | | 000 | 000 | | | |
| | 800 | | 000 | 000 | | | |
| | 800 | | 000 | 000 | | | |
| | 800 | | 000 | 000 | | | |
| | 800 | | 000 | 000 | | | |
| | 800 | | 000 | 000 | | | |
| | 800 | | 000 | 000 | | | |

Total Amount Deposited to Bank \$ 235.00

Note: Deposits should be made daily. Deposit vouchers must be turned in to Finance weekly. The school secretary's receipts making up this deposit should be stapled to the back of this form along with the deposit slip validated by the bank. The total of the attached receipts must agree with the amount deposited

| | | |
|----------|---------------|----------------------|
| DJ-92-03 | White-Finance | Yellow – School File |
|----------|---------------|----------------------|

Jackson Public School District
School Activity Funds
CHECK REQUEST VOUCHER

School Name _____ Principal's Approval _____

School Number _____ Date Approved _____

I have reviewed the attached invoices and believe this school activity fund expenditure is in accordance with the Activities Fund Manual, and Jackson Public School District Board policy DJ/JFA. Therefore, please issue a check in the amount of \$ _____ payable to:

Payee's Name: _____

Social Security Number of Employee: _____

Payee's Remittance Address: _____

Check is to be: ☐ Mailed ☐ Pony Delivered

Activity sponsor's description of items/services purchased:

Activity Sponsor's Signature _____ Date _____

Club/Activity _____

| Fund | GLC | Function | PROG | Object | Operating Unit | Name of Activity | Amount |
|------|-----|----------|------|--------|----------------|------------------|--------|
| | 900 | 1920 | 000 | | | | \$ |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |

| | | | | | | | |
|----------|--|--|-----------------|--|--|----------------------|----|
| | | | | | | Total | \$ |
| DJ-92-02 | | | White - Finance | | | Yellow – School File | |

Exhibit 11 – PETTY CASH VOUCHER**Voucher****0010**

Jackson Public School District
School Activity Funds
PETTY CASH VOUCHER

School Name _____ Principal's Approval _____

I have reviewed the attached invoices and believe this school activity fund expenditure is in accordance with the Activities Fund manual, and Jackson Public School District Board policy DJ/JFA. Therefore, please issue a check in the amount of \$ _____ payable to my school activity fund, for the purpose of replenishing the petty cash fund.

Summary of attached invoices:

| Fund | GLC | Function | PROG | Object | Operating Unit | Name of Activity | Amount |
|------------------|-----|-----------------|------|--------|----------------|------------------|-----------|
| | 900 | 1920 | 000 | | | | \$ |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| | 900 | 1920 | 000 | | | | |
| Total | | | | | | | \$ |
| DJ-92-03 File | | White - Finance | | | | Yellow – School | |

Exhibit 12 – PETTY CASH REQUEST AND RECEIPT VOUCHERS

REQUEST

| |
|---|
| <p style="text-align: center;">REQUEST FOR PETTY CASH</p> <p>NAME _____ DATE _____</p> <p>I REQUIRE \$_____ TO BE USED FOR THE FOLLOWING SCHOOL EXPENSES:</p> <p>_____</p> <p>SIGNATURE: _____</p> |
|---|

RECEIPT

| |
|--|
| <p style="text-align: center;"><i>PETTY CASH RECEIPT VOUCHER</i></p> <p>DATE: _____</p> <p>AMOUNT: _____</p> <p>DESCRIPTION: _____</p> <p>_____</p> <p>FUND: _____</p> <p>PURCHASED BY: _____</p> |
|--|

Exhibit 13 JACKSON PUBLIC SCHOOLS REQUISITION WORKSHEET**Activity Fund****Office Manager** _____ **Principal Signature** _____**SCHOOL'S NAME:** _____ **DATE:** _____**VENDOR NAME:** _____ **PHONE NUMBER:** _____**ADDRESS:** _____ **CITY, STATE, ZIP:** _____**Vendor in Marathon** ___ **Yes** ___ **No** ___ **If not, please complete *Request to Add Vendor form***

| FUND | GLC | FUNCTION | PGM | OBJECT | UNIT | AMOUNT |
|------|-----|----------|-----|--------|------|--------|
| | 900 | 1920 | 000 | | | |
| | 900 | 1920 | 000 | | | |
| | 900 | 1920 | 000 | | | |
| | 900 | 1920 | 000 | | | |
| | 900 | 1920 | 000 | | | |

| LINE # | QTY | UNIT | ITEM # | DESCRIPTION | UNIT PRICE | TOTAL |
|--------|-----|------|--------|-------------|------------|-------|
| | 900 | 1920 | 000 | | | |
| | 900 | 1920 | 000 | | | |
| | 900 | 1920 | 000 | | | |
| | 900 | 1920 | 000 | | | |
| | 900 | 1920 | 000 | | | |
| | 900 | 1920 | 000 | | | |
| | 900 | 1920 | 000 | | | |
| | 900 | 1920 | 000 | | | |
| | 900 | 1920 | 000 | | | |
| | 900 | 1920 | 000 | | | |

SHIPPING (MUST BE INCLUDED ON YOUR REQUISITION)

TOTAL REQUISITION

Exhibit 14 — FUND RAISING PROPOSAL

**JACKSON PUBLIC SCHOOL DISTRICT
School Activity Funds
Fund Raising Proposal**

School _____ Date _____

Name of Activity or Club _____

Name of Fund Raising Company _____

Description of Items to be Sold _____

Fund raising will occur between the following dates:

From _____ To _____

Profits will be used for the following purpose:

ESTIMATED PROFIT:

Number of units ordered _____

Times selling price per unit x \$ _____

Equals estimated sales = \$ _____

Less: Cost of items ordered \$ _____

Other expenses \$ _____

Total - \$ _____

Equals estimated sales = \$ _____

Signature of Sponsor _____

Signature of Student Officer _____

Signature of Principal _____

Signature of Assistant Superintendent _____

Note: After obtaining the proper signatures, forward this report to the Finance Office.

DJ-90-07

Exhibit 15 – FUND RAISER REPORT

School _____ Date _____

Name of Fundraising Event _____

Selling Price per Unit: \$ _____ Cost Per Unit: \$ _____

| Name of Person Selling Items | Number of Units Issued to Person Selling Items | Number of Unsold Units Turned in by Person Selling Items | Money Turned in to Sponsor by Person Selling Items | Number of Units Not Accounted for by Person Selling Items |
|------------------------------|--|--|--|---|
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| TOTALS | | | \$ | |

Signature of Sponsor _____

Note: Upon completion of fundraising activity, forward one copy of this report to the Principal's Office.

Section 37-7-301(s), Mississippi Code Ann. 1972, empowers local school boards to:

“expend local school activity funds, or other available school district funds, other than minimum education program funds, for the purposes prescribed under this paragraph. ‘Activity Funds’ shall mean all funds received by school officials in all school districts paid or collected to participate in any school activity, such activity being part of the school program and partially financed with public funds or supplemented by public funds. The term ‘activity funds’ shall not include any funds raised and/or expended by any organization unless commingled in a bank account with existing activity funds, regardless of whether the funds were raised using school facilities. Organizations shall not be required to make any payment to any school for the use of any school facility if, in the discretion of the local school governing board, the organization’s function shall be deemed to be beneficial to the official or extracurricular programs of the school. For the purposes of this provision, the term ‘organization’ shall not include any organization subject to the control of the local school governing board. Activity funds may only be expended for any necessary expenses or travel costs, including advances, incurred by students and their chaperones in attending any in-state or out-of-state school-related programs, conventions or seminars and/or any commodities, equipment, travel expenses, purchased services or school supplies which the local school governing board, in their discretion, shall deem beneficial to the official or extracurricular programs of the district, including yearbooks, may subsequently become the personal property of individuals, including yearbooks, athletic apparel, book covers, and trophies. Activity funds may be used to pay travel expenses of school district personnel. The local school governing board shall be authorized and empowered to promulgate rules and regulations specifically designating for what purposes school activity funds may be expended. The local school governing board shall provide (a) that such school activity funds shall be maintained and expended by the principal of the school generating the funds in individual bank accounts, or (b) that such school activity shall be maintained and expended by the superintendent of schools in a central depository approved by the board. The local school governing board shall provide that such school activity funds be audited as part of the annual audit required in Section 37-9-18. The State Auditor shall prescribe a uniform system of accounting and financial reporting for all school activity fund transactions to be implemented by July 1, 1986.”

ACCOUNTING PROCEDURES PRESCRIBED BY THE STATE AUDITOR
CENTRALIZED ACTIVITY FUND ACCOUNTING PROCEDURES
PRESCRIBED BY THE STATE AUDITOR

General

Activity funds shall be spent in accordance with Section 37-7-301, Miss. Code Ann. (1972). "For any necessary expense or travel costs, including advances, incurred by students and their chaperones in attending any in-state or out-of-state school related programs, conventions, or seminars and/or any commodities, equipment, travel expenses, contractual services, or school supplies which the school board, in their discretion, shall deem beneficial to the official or extracurricular programs of the district." These procedures are to be considered minimum requirements for activity fund accounting. School districts that maintain a system that exceeds these requirements may continue with that system.

Office of the State Auditor, Mississippi Public School District Financial Accounting Manual, (Jackson, Mississippi, effective for fiscal years after July 1, 1992) pp. B-10 to B-12.

Each local school may maintain its own bank account for the receipt and disbursement of activity funds. The account must be interest-bearing, if practicable, it must be styled "(Name of School) Activity Fund" and it must be approved by the school board and entered into its minutes along with the name of those employees who are to be the only person(s) authorized to sign checks on the account. Bank Statements for each account will be sent directly by the bank to the central office that will be responsible for preparing monthly bank reconciliations. Accounts must be in financial institutions selected by the school board in accordance with state statutes.

Questions and answers about school activity funds from Technicalities, a monthly publication of the office of the State Auditor.

| Bullet in No. | Questions and Answers |
|----------------------|---|
| 1992-05 | May a teacher's travel expenses be reimbursed from activity funds? |
| | Yes. (Section 37-7-301(s), Mississippi Code of 1972, Annotated) |
| 1992-03 | Are expenditures by student clubs subject to the state purchasing law when such club funds are financed by self-generated money? |
| | No, the expenditure would be subject to the purchase laws if the club fund was subsidized with public money. |
| 1992-02 | Must a district follow the bid requirements of the public purchasing merchandise that will be sold to the public in a fund raising project? |
| | No, items purchased for resale are not subject to the bid requirements of the public purchasing laws. (Section 31-7-1€ , Mississippi Code of 1972, Annotated) |
| 1992-01 | May a district purchase flowers for a teacher who is in the hospital and pay for the flowers from the general activity fund? |
| | No. |
| 1991-11 | May a district purchase and send Christmas cards to its employees or anyone else? |
| | We know of no authority for this type of expenditure. |
| 1991-01 | Is the purchasing of candy that will be sold to the public in a fund raising effort subject to the public purchasing laws? |
| | No. (Section 31-7-1€). |
| 1991-09 | May a district purchase items from a business owned by one of the district's teachers? |
| | No. (Section 37-11-27 and 25-4-105) |
| 1991-06 | May cash awards be paid to students from a school's general activity fund? |
| | No, we do not know of any authority to pay cash awards. |
| 1991-06 | Are expenditures by student clubs subject to the state purchasing law when such club funds are financed by self-generated money? |
| | No, the expenditure would be subject to the purchase laws if the club fund was subsidized with public money. |
| 1991-06 | Must a district follow the bid requirements of the public purchasing merchandise that will be sold to the public in a fund raising project? |
| | No, items purchased for resale are not subject to the bid requirements of the public purchasing laws. (Section 31-7-1€ , Mississippi Code of 1972, Annotated) |
| 1991-04 | May a district purchase flowers for a teacher who is in the hospital and pay for the flowers from the general activity fund? |
| | No. |
| 1991-03 | May a district purchase and send Christmas cards to its employees or anyone else? |
| | We know of no authority for this type of expenditure. |
| 1991-01 | Is the purchasing of candy that will be sold to the public in a fund raising effort subject to the public purchasing laws? |
| | No. (Section 31-7-1€). |
| 1990-08 | May a district purchase items from a business owned by one of the district's teachers? |
| | No (Section 37-11-27 and 25-4-105) |
| 1990-07 | May a district transfer funds from a class or club (agency fund) to the general activity fund? |
| | No, unless the class or club approves the transfer |
| 1991-06 | May cash awards be paid to students from a school's general activity fund? |

| | |
|---------|---|
| | No, we do not know of any authority to pay cash awards. |
| 1991-06 | Must district funds including general activity funds be donated to an outside organization or to a college scholarship funds? |
| | No, there is no authority to donate public funds |
| 1991-06 | May a club fund such as the National Honor Society use its money to have a party for its members? |
| | Yes |
| 1991-04 | Must an outside organization, such as the PTA that is purchasing equipment to be given to a district, follow the public purchasing laws? |
| | No, such an organization is not a governing authority |
| 1991-03 | May a club fund of a school contribute money to a charitable cause? |
| | Yes, if the contribution is approved by the club's members/ |
| 1991-01 | Are the purchases of school supplies that will be resold to students subject to the public purchasing laws? |
| | No. (Section 31-7- (e)) |
| 1990-08 | When are pre-numbered tickets and a "school event receipt form" required for a school event? |
| | These items are required at a school event when a fee is charged and when more than \$100 is generated. (Page __ of the Mississippi Public School District Financial Accounting Manual) |
| 1990-07 | On what items must a district pay sales tax? |
| | Sales tax must be paid on items that are not used in the ordinary operation of the school or which are to be resold to students or to the public (Section 27-65-105) |

APPENDIX B: PROCEDURE UPDATES

Jackson Public Schools Activity Fund Overview 2017-2018

Activity Funds defined in terms of all funds received by school employees as part of their official duties. Activity Funds are cash based funds that **directly** benefit the children/students. The school principal is completely responsible for all funds handled at the school site.

Fund Numbers: The Activity Fund Numbers consists of the following:

- 1150-1299 - General Accounts
- 7320-7399 - Club Accounts

Receipts:

- All monies received from students must be receipted in a Jackson Public Schools Activity Fund receipt book.
- All money collected by sponsors should be turned in daily to the Office Manager. The Office Manager cannot hold money for sponsors/teachers. Receipts are to be written to the individual from whom money is received. The receipts from the sponsor and money should always agree before a receipt is written.
- **Do not alter receipts once written.** If mistakes are made, void that receipt and rewrite another one. If receipts are skipped accidentally, please void receipts and send originals along with deposit voucher to the Finance Office. All original void receipts must be sent to Finance along with the deposit voucher.

Deposits:

- Deposits must be made daily by the **Principal**. Office Managers must add their receipt books to verify all funds receipted are deposited. All deposit slips must be validated by the bank.
- **A RECEIPT LOG MUST BE TURNED IN WITH EACH DEPOSIT VOUCHER**
- **ALL LETTERS OF ACKNOWLEDGMENTS SHOULD BE SIGNED AND SENT BACK TO THE ACTIVITY FUND ACCOUNTANTS.**

Donations:

- **The Finance Office and not Office Managers must receipt all donations over \$500.00.** When a school receives a donation, please submit letter from donor stating the purpose of donation if it is not only for students use. This letter must be either attached to the deposit voucher if donation is less than \$500.00 or must be brought to Finance Office with check to be receipted in order for funds to be used otherwise. If no purpose is stated, please deposit donation into fund (#1183), the overall donation fund.

Transfers

- Transfers should be completed before purchase order request is sent to Activity Funds (Make sure to CC Activity Fund Accountants).
- Activity Fund Accountants will not be responsible for calling you about transferring funds. Paperwork will be sent back to school as **incomplete**.

PTA and Booster Club

- Sponsored activities or fundraisers are not a part of the school's activity fund. Members and officers of these organizations are to collect these funds.

Check Process/Payment Request

The DEADLINE for submitting documentation to Activity Funds to process checks for the following Tuesday is every Thursday by 5:00PM. Please make sure all documents are properly completed.

Please verify that all paperwork submitted to the Finance Office for processing, for example, check requests, requisition worksheets, petty cash vouchers, and deposit vouchers are completed correctly. Do not forget to transfer your funds to the appropriate object code and check balances for cash availability in accounts. If information is not correct, the appropriate request will be returned to the school and will delay processing.

Reminder: Sponsors must sign all check requests along with principal before check can be processed.

Purchases: Please remember that all purchases for fund numbers 1150-1299 are processed through Activity Fund and **not** Remote Link. Office Managers will not be able to use the Marathon's remote link to enter purchases in order to obtain a purchase order. **Jackson Public School will not be responsible in any manner for goods delivered or work performed where a purchase order has not been issued.** The process includes the following:

- 1) Complete a requisition worksheet with proper signatures and fund number. Make sure appropriate transfers have been requested.
- 2) Follow the purchasing guidelines established by the Purchasing Department in regards to information needed on requisition in order for requisition to be processed and upgraded to a purchase order.
- 3) Verify the vendor is in Marathon's database and if not, complete the proper paperwork in order for vendor to be added.
- 4) Submit requisition worksheet to Activity Fund for processing. Please attach an order form or quote from vendor in order to process request.
- 5) After the Purchasing Department has printed purchase orders, a purchase order will be mailed to the school for your records. After merchandise/products have been received and accepted by school official, please sign and return a copy to the Activity Fund Accountants.
- 6) After receiving the signed copy of the purchase order as proof of delivery and receiving the invoice from company, payment will be processed for the vendor.
- 7) If company mistakenly sends invoices to the school, please forward the original invoices to Activity Fund upon receipt.

The District does not accept BACKORDERS on purchase orders. Please review or ask individuals responsible for verifying items received to make sure ALL items ordered have been shipped. If packing list indicates that certain items are on backorder, immediately notify the vendor and cancel the remaining shipment/order. If school still wants items not shipped, another requisition worksheet MUST be completed for remaining items to be ordered with another purchase order.

Signatures

- Original signatures are required for principals and sponsors on all requests. Stamped signatures are not ALLOWED.

Petty Cash:

- Petty cash is a cash fund maintained by the school to help handle emergencies between check writings. Please remember, petty cash can only be used for any expenditure that Activity Fund money would normally be used for and not administrative expenses, such as postage. Before funds are to be given to any sponsor, please verify the fund/club has the money in account to accommodate the expense in order for petty cash to be reimbursed. **If petty cash is used, original receipts must be turned in on a weekly basis.**

Warehouse Charges

- **ALL** office supplies are prohibited for purchasing through Activity Funds. Do not order these items from the District's Warehouse Department. For example, copier paper, paper clips, pens, calendars, files folders, other general supplies. Please be advised that Activity Fund monies are for students and items that directly impact the students.

PTA and Booster Club

- Sponsored activities or fundraisers are not a part of the school's activity fund. Members and officers of these organizations are to collect these funds.

School Events

- When your school is planning events such as field trips, PBIS and end of the year celebrations, the funds collected for these events should be collected at least **two weeks** in advance. This will give Activity funds and other departments enough time to process all documentation and get either a purchase order completed or the check printed.

District's Employees

- Activity Funds cannot pay for services performed or products sold from businesses owned by employees of the District. Therefore, please do not submit payments for employees of the District through funds #1150-1299 and #7320-7399.

Payment Requests

- Please remember that checks are not permissible to be written to individuals/teachers from the funds #1150-#1299 under no circumstances. Please inform sponsors not to purchase items using personal funds because this is prohibited through Activity Funds. Petty Cash may be used for minor allowable purchases for students. Checks can be written to sponsors/club advisors through the funds #7320-#7399 if funds are available.
- When purchasing tangible items from club accounts (#7320-#7399), a purchase order is **REQUIRED**. For example, T-shirts, cups, uniforms, souvenirs, and etc.
- Please exhaust all purchasing options prior to spending personal funds for club fund accounts (#7320-#7399).
- Services that cannot be reimbursed from club accounts (#7320-#7399) are:
 - DJ Services
 - Security Services
 - Deposits for Entities

2016-2017 Updates/Reminders

Purchases

It is important that your teachers, sponsors and coaches are informed of the policy and procedures in the Activity Fund Manual as pertaining to them.

REQUISITION WORKSHEETS/CHECK REQUESTS

Make sure Principal signs all check request and requisition worksheets. Neither the Assistant Principal nor the Office Manager should sign off on any check request or requisition worksheet that is submitted to Activity Funds even if the principal is out.

DEPOSITS

Please make sure that you separate admissions cost and bus cost when sending deposits vouchers in. All monies collected for the bus should be deposited in **fund # 1265**.

All Letters of Acknowledgements should be signed and sent back to the Activity Fund Accountants.

TRANSFERS

Transfers between object codes (example: 610 to 510) must be emailed to the Budget Department and approved by the Accounting Department (**make sure to cc your Activity Fund Accountant on the e-mail**). Transfers should be completed before request is submitted to activity funds. The purpose of the transfer should be given before the transfer can be approved.

PETTY CASH

Petty Cash should be submitted within **30 days** of purchased receipts, **if not**, petty cash will not be reimbursed.

FUND RAISING

When a school, an activity, or a club sponsors a fundraiser, the following procedures must be followed:

4. The principal must approve all fund raising activities in advance. This shall be documented by use of a Fund Raising Proposal Form. (See Exhibit 13 – Fund Raising Proposal on Page 42).
5. The activity/club sponsor shall fill out the proposal and submit it for approval. One copy of the approved proposal must be sent to the Finance Office.
6. The activity/club sponsor will be assigned the responsibility of supervising the fundraiser and reporting on the results. (See “Exhibit 14 – Fund Raising Report” on Page 43). This report must be kept on file in the principal’s office.

This type of fundraiser should not be confused with those fundraisers sponsored by the PTA or Booster Club Funds on Page 13).

2015-2016 Updates

The Activity Fund Accountants need your requisition worksheets or check requests in a timely manner in order to process the appropriate request.

Please remember to verify that all paperwork submitted to the Finance Office for processing, for example, check requests, requisition worksheet, petty cash vouchers, and deposit vouchers are completed correctly. Do not forget to transfer your funds to the appropriate object code and check balances for cash availability in accounts. If information is not correct, the appropriate request will be returned to the school and will delay processing.

Principals and office managers are the only school officials allowed to pick up checks. NO EXCEPTIONS.

Please remember to fill out all requisition worksheets, check request and petty cash forms completely.

Jackson Public School will not be responsible in any manner for goods delivered or work performed where a purchase order has not been issued.

PURCHASE ORDERS

Items cannot be added to an existing purchase order. **DO NOT** call vendor to add more items to purchase orders after a purchase order number has been assigned. Please advise staff that if items are ordered from vendors without valid purchase orders they may become personally liable for any outstanding balance.

The District does not accept **BACKORDERS** on purchase orders. Please review or ask individuals responsible for verifying items received to make sure **ALL** items ordered have been shipped. If packing list indicates that certain items are on backorder, immediately notify the vendor and cancel the remaining shipment/order. If school still wants items not shipped, another requisition worksheet **MUST** be completed for remaining items to be ordered with another purchase order.

SIGNATURES

Original signatures are required for principals and sponsors on all requests if applicable. Stamped signatures are not **ALLOWED**. Office Managers must sign all requisitions submitted to Activity Funds.

REQUISITION WORKSHEETS

Please attach the completed order form to the requisition worksheet to generate a purchase order. Make copies of the order form that should be sent to vendors. If completing an order form on line, print it out, attach to worksheet, and submit to Activity Fund Accountants. Please do not submit order on line.

CHECK REQUESTS

Attach the original and also a copy of **all** documentation to check requests for payments to vendors. For example, registration forms and etc.

Also, when purchasing tangible items from club accounts (#7320-#7399), a purchase order is **REQUIRED**. For example, T-Shirts, cups, uniforms, souvenirs, and etc.

DEPOSITS

Receipt log, deposit slip, office of the principal receipt must be attached to all deposit vouchers.

Deposits must be made daily by the **Principal**. Office Managers must add their receipts to be sure all funds receipted are deposited. All deposit slips must be **validated** by the bank.

DO NOT rollover dates on monthly deposits (Example: June 1st to July 3rd all deposits for June 1st to June 30th should be on a deposit voucher and July should be on a separate deposit voucher).

All deposits should be turned in no later than the end of each month NO EXCEPTIONS

Please make sure that you separate admissions cost and bus cost when sending deposits vouchers in. All monies collected for the bus should be deposited in **fund # 1265**.

All Letters of Acknowledgements should be signed and sent back to the Activity Fund Accountants.

VENDORS

Verify that the vendor is in Marathon's database. If the vendor is not in Marathon's database, please complete the proper paperwork in order for vendor to be added.

Office managers are to handle all activity funds.

Vendors will not be allowed to pick up checks from the Business Office! They will be mailed.

CHECK PROCESS/PAYMENT REQUEST

Quotes or order forms must be attached to activity fund requisition worksheet or check request to get a purchase order number

Remember, Sponsors must sign all check requests along with principal before check can be processed.

The **DEADLINE** for submitting documentation to Activity Funds to process checks for the following Tuesday is every Thursday by 5:00PM. Please make sure all documents are properly completed.

TRANSFERS

Transfers between object codes (example: 610 to 510) must be emailed to the Budget Department and approved by the Accounting Department (**make sure to cc your Activity Fund Accountant on the e-mail**). Transfers should be completed before request is submitted to activity funds. The purpose of the transfer should be given before the transfer can be approved.

PETTY CASH

Petty cash is a cash fund maintained by the school to help **handle emergencies between check writings**. Please remember, petty cash can only be used for any expenditure that Activity Fund money would normally be used for and not administrative expenses, such as postage. Before funds are to be given to any sponsor, please verify the fund/club has the money in account to accommodate the expense in order for petty cash to be reimbursed.

RECEIPTS

All monies received from students must be receipted in a Jackson Public Schools Activity Fund receipt book.

All money collected by sponsors should be turned in daily. The Office Manager cannot hold money for sponsors/teachers. Receipts are to be written to the individual from whom money is received. The receipts from the sponsor and money should always agree before a receipt is written.

MISPLACED/LOST CHECKS

The District will stop payment of check and reissue check fifteen business days from the date of check for lost or misplaced checks.

YEARBOOKS

Reminder: **NO** partial payments on yearbooks! **Yearbook purchases MUST be submitted on a requisition worksheet instead of a check request. All funds MUST be available in order to make purchase.**

Additional orders cannot be added to any purchase orders especially yearbook orders. If more books are needed, please process another requisition worksheet to obtain a new purchase order for second order.

2014-2015 Updates/Reminders

Please remember to verify that all paperwork submitted to the Finance Office for processing, for example, check requests, requisition worksheet, petty cash vouchers, and deposit vouchers are completed correctly. Do not forget to transfer your funds to the appropriate object code and check balances for cash availability in accounts. If information is not correct, the appropriate request will be returned to the school and will delay processing.

Remember Activity Fund checks are processed every Tuesday and mailed on Thursdays. Please e-mail the Activity Funds Accountants on check-run days if you have any questions.

Principals and office managers are the only school officials allowed to pick up checks. NO EXCEPTIONS.

JUNIOR LEAGUE/EDUCATION FOUNDATION TRUST (EFT)

Ms. Rebecca Starling in the Partners in Education office must approve all requests made from the Junior League/EFT funds (fund # 1212). Request cannot be processed without appropriate approval

BOARD ORDER FUNDS

The Athletic Board Order fund numbers are **#1240, #1245, #1246** for Football-Board Order, Basketball-Boys Board Order, and Basketball-Girls Board Order respectively. The Athletic Department must approve all requests made with these funds before they can be processed in the Finance Office.

VENDORS

Verify vendor is in Marathon's database and if not complete the proper paperwork in order for vendor to be added.

Office managers are to handle all activity funds.

Vendors will not be allowed to pick up checks from the Business Office! They will be mailed.

CHECK PROCESS/PAYMENT REQUEST

Quotes or order forms must be attached to activity fund requisition worksheet or check request to get a purchase order number

Remember, Sponsors must sign all check requests along with principal before check can be processed.

The DEADLINE for submitting documentation to Activity Funds to process checks for the following Tuesday is every Thursday by 5:00PM. Please make sure all documents are properly completed.

Misplaced/Lost Checks

The District will stop payment of check and reissue check ten business days from the date of check for lost or misplaced checks.

TRANSFERS

Transfers between object codes (example: 610 to 510) must be emailed to the Budget Department and approved by the Accounting Department. **Transfers should be completed before request is submitted to activity funds.**

DEPOSITS

Receipt log must be attached to all deposit vouchers.

Deposits must be made daily by the **Principal**. Office Managers must add their receipts to be sure all funds receipted are deposited. All deposit slips must be **validated** by the bank.

DO NOT rollover dates on monthly deposits (Example: June 1st to July 3rd all deposits for June 1st to June 30th should be on a deposit voucher and July should be on a separate deposit voucher).

All deposits should be turned in by the end of each month NO EXCEPTIONS

KROGERS

Make sure your receipts along with your cashier voucher are attached to your Kroger's purchase order.

SIGNED PROOF OF DELIVERY

The amount on the purchase order that you sign off for should be the amount that you are paying for. (Example: the purchase order amount is \$500.00 but the invoice is for \$450.00, the purchase order amount should be adjusted and corrected to the invoice amount).

YEARBOOKS

Reminder: **NO** partial payments on yearbooks! **Yearbook purchases MUST be submitted on a requisition worksheet instead of a check request. All funds MUST be available in order to make purchase.**

2013-2014 Reminders/Updates

Kroger/Terry Road Purchases

Reminder: Activity Fund must have the original cash register receipt, signed proof of delivery, and the invoice in order to process Kroger payments. Effective July 1, 2013, the requisition worksheets for Kroger must detail the type of event for the school activity along with a food and supply list with the cost estimate.

Junior League/Education Foundation Trust (EFT)

Just a reminder that all requisitions for EFT fund #1212-900-1920-000-XXX-XXX must be submitted to Mrs. Rebecca Starling in order for a purchase order to be processed.

Board Order Funds

Reminder: The Athletic Board Order fund numbers are #1240, #1245, #1246 for Football-Board Order, Basketball-Boys Board Order, and Basketball-Girls Board Order respectively. The Athletic Department must approve all requests made with these funds before they can be processed in the Finance Office.

Vendors

Reminder: Two quotes must be submitted with requisition when making purchases between \$5,000.00- \$50,000.00. Formal bids are required for all purchases over \$50,000.00.

Check Processing/Payment Requests

The deadline for submitting documentation to Activity Fund to process checks is every Thursday at 5:00 P.M.

Please verify that all paperwork submitted to the Finance Office for processing, for example, check requests, requisition worksheets, petty cash vouchers, and deposit vouchers are completed correctly. Do not forget to transfer your funds to the appropriate object code and check balances for cash availability in accounts. If information is not correct, the appropriate request will be subject to be returned to the school and will delay processing.

2012-2013 Reminders/Updates

Kroger/Terry Road Purchases

All proof of delivery purchase orders for Kroger must have the original register receipt and invoice attached in order for payment to be processed.

Field Trips

Sponsors/Teachers must verify number of students in attendance on field trips. Please make sure that the entity bills for the correct number of students on invoice and not purchase order amount.

Requisition Worksheets

Please attach the completed order form from vendor to requisition in order for a purchase order to be generated. If completing an order form on line, please do not submit order on line, just print it out, attach to worksheet, and submit to Activity Fund Accountants.

Yearbooks

Additional orders cannot be added to any purchase orders especially yearbook orders. If more books are needed, please process another requisition worksheet to obtain a new purchase order for second order.

Check Requests

Attach the original and a copy of all documentation to check requests for payments to vendors. For example, registration forms and etc.

Also, when purchasing tangible items from club accounts (#7320-#7399), a purchase order is **REQUIRED**. For example: T-Shirts, cups, uniforms, souvenirs, and etc.

Signatures

Original signatures are required for principals and sponsors on all requests if applicable. Stamped signatures are not ALLOWED. Office Managers must sign all requisitions submitted to Activity Funds.

Funds

Please refer to the Activity Fund Manual on pages 32 through 37 for Exhibit numbers 1 through 4 which consist of fund numbers, revenue function, expenditure function, and object codes for activity fund accounts. Remember that the revenue code is always 800-GLC and expenditure is always 900-GLC. The account number consists of ten digits – FUND-GLC-Function-000-Object Code-Location. For example, 1205-800-1790-000-000-Loc – Revenue and 1205-900-1920-000-610-Loc - Expense.

2010-2011 Updates

Installment Payments

Reminder: The District does not allow installment payments on any purchases. All funds **MUST** be available in order to make purchase. **Yearbook purchases MUST be submitted on a requisition worksheet instead of a check request.**

Payment Requests

Remember, sponsors **must** sign all check requests along with principal before check can be processed.

Donations

The Finance Office and not Office Managers must receipt all donations **over \$500.00.**

Donations given on behalf of staff can only be used for educational purposes. Purchasing food items/supplies for staff activities is a prohibited expense for Activity Fund donations.

Cash Awards/Gift Cards

Per the Activity Fund Manual Exhibit 18 – Questions and Answers section, cash awards cannot be paid to students from general activity funds.

Per the State Auditor's Office, gift cards are considered cash awards and therefore, are prohibited from purchasing with activity fund accounts.

2009-2010 Updates

Deposits

Please remember all receipts must be accounted for on a daily basis. **Write office receipt numbers on all deposit slips. The office receipts must equal the amount on deposit slips.** Receipt logs must be submitted weekly, by pony or email, only if deposits have been made.

Do not alter receipts once written. If mistakes are made, void that receipt and rewrite another one. If receipts are skipped accidentally, please void receipts and send originals along with deposit voucher to the Finance Office. All original void receipts must be sent to Finance along with the deposit voucher.

If the advance placement courses are offered at your respective school and payment fees are required to take the exam, the fees should be receipted to fund number 1207-800-1790-000-000-School Number.

Vendors

Two quotes must be submitted to requisition when making purchases over \$50,000.00.

As of this fiscal year, vendors are not allowed to pick up checks from the Accounting Department. Either check will be mailed to address given on requests/purchase order or put on the pony to the school per school's instructions.

Field Trips

Sponsors/Teachers must attach confirmation documentation to all requests for field trips, especially for the MS Museum of Natural Science.

Payment Requests

Please remember that checks are not permissible to be written to individuals/teachers from the funds #1150-#1299 under no circumstances. Please inform sponsors not to purchase items using personal funds because this is prohibited through Activity Funds. Petty Cash may be used for minor allowable purchases for students. Checks can be written to sponsors/club advisors through the funds #7320-#7399 if funds are available. When checks are processed for sponsors prior to an event occurring, receipts must be returned to Activity Fund Accountants in a timely manner for audit purposes. If all funds are not used for the purchases at that time, sponsor must return left over funds to the Office Manager and obtain a receipt that must be accompanied with your other receipts that should total the amount of the check that the sponsor received.

Please verify that all paperwork submitted to the Finance Office for processing, for example, check requests, requisition worksheets, petty cash vouchers, and deposit vouchers are completed correctly. Do not forget to transfer your funds to the appropriate object code and check balances for cash availability in accounts. If information is not correct, the appropriate request will be subject to be returned to the school and will delay processing.

Reminder: Sponsors must sign all check requests along with principal before check can be processed.

Warehouse Charges

ALL office supplies are prohibited for purchasing through Activity Funds. Do not order these items from the District's Warehouse Department. For example, copier paper, paper clips, pens, calendars, files folders, other general supplies. Please be advised that Activity Fund monies are for students and items that directly impact the students.

2008-2009 Updates

Requisition Worksheet/Check Request

Office Managers must review and sign all requests for purchase orders and check requests. Please verify funds are available and have been transferred, if appropriate.

Purchase Orders

Items cannot be added to an existing purchase order. Do not call vendor to add more items to purchase orders after a purchase order number has been assigned.

Backorders

Please review the session overview under Purchases and be reminded that backorders are not acceptable by the District. It is the School Official's responsibility to cancel backorders with vendors.

Field Trips

All trips to Nichols/Boyd(Pumpkin Patch) and Rock-A-Doodle Ranch(Canton Corn Maze) will be handled the same as the Planetarium and MS Agriculture Museum. A requisition worksheet must be completed and a purchase order generated for these entities as well.

Textbook Fines

All monies collected for textbook fines must be deposited into fund #1262. (Please refer to page 12 of the Activity Fund Manual)

Receipts

Receipt numbers must be recorded on the validated deposit slip from the bank.

District's Employees

Activity Funds cannot pay for services performed or products sold from businesses owned by employees of the District. Therefore, please do not submit payments for employees of the District through funds #1150-1299 and #7320-7399.

Special Activities/Events

Activities that involve food, rental, and supplies such as proms/dances and banquets should be expensed through object code 610.

Statewide Athletic Passes

Please remember that Statewide Passes for spouses are not purchased through Jackson Public School District.

Food Service

Currently, requests for services through the JPS Food Service Department must be completed on a requisition worksheet because a purchase order is now required to provide services. This will affect the General Activity Funds, which consists of fund numbers 1150-1299. All club accounts procedure will remain the same. All requests are made through a check request and a purchase order is processed when indicated on request. The club accounts fund numbers consist of funds 7320-7399.

Junior League/Education Foundation Trust (EFT)

Just as a reminder, Ms. Rebecca Starling in the Partners In Education office must approve all requests made from the Junior League/EFT funds. Requests cannot be processed without appropriate approval. The account number for the Junior League/EFT grant is fund #1212.

Board Order Funds

The Athletic Board Order fund numbers are #1240, #1245, #1246 for Football-Board Order, Basketball-Boys Board Order, and Basketball-Girls Board Order respectively. The Athletic Department must approve all requests made with these funds before they can be processed in the Finance Office.

2007-2008 Updates

MS Agriculture Museum and the Planetarium

All trips to the MS Agriculture Museum and the Planetarium will be handled the same as the Zoo and the Natural Science Museum. A requisition worksheet must be completed and a purchase order generated for these entities.

Purchases

The District has adopted a policy of Jackson First, which requires purchasing from vendors within the city of Jackson. Exhaust every effort to abide by this policy for all purchases. If there is not a vendor within the city of Jackson, who can supply your goods/products, please submit a letter detailing those facts with the Principal's signature with your request.

Misplaced/Lost Checks

The District will stop payment of check and reissue check seven days from the date of check for lost or misplaced checks.

Installment Payments

For the 2007-2008 fiscal year, the District will not allow installment payments on any purchases. All funds must be available in order to make a request or purchase products. (Example: yearbooks) **All yearbook purchases should be submitted on a requisition worksheet for 2010-2011.**

