

Student Activities Fund Management

The Pearl River County School Board has the power, authority and duty to expend local school activity funds, or other available school district funds, other than minimum education program funds, for the purposes described under this paragraph. "Activity funds" shall mean all funds received by school officials 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 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.

Organizations shall not be required to make any payment to any school for the use of any school facility if, at the discretion of this school 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 this school board.

All fees charged as part of a school program (football, cheerleading, drama, chorus, etc.) must be handled through the principal activity fund for each school. These fees must be itemized and approved by the School Board annually before any monies are collected. If a district employee is collecting the money, the funds must be deposited into the activity account. These funds cannot be handled by a booster club. The district Purchasing policy and Procedure for Receiving Money and Handling Cash must be followed as outlined in the Employee Handbook.

Activity funds may only be expended for any necessary expenses or travel costs, including advances, incurred by students and their chaperons 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 this school board, in our discretion, shall deem beneficial to the official or extracurricular programs of the district, including items which 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.

School activity funds shall not be used to purchase items of clothing for employees of the Pearl River County School District except as follows:

- School jackets for coaches
- School shirts (t-shirt or "polo" type shirt) for coaches, and
- School caps for coaches

In addition, funds shall not be used to rent clothing for employees attending extracurricular events such as proms. Activity funds shall not be used to purchase clothing for students.

This school 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 that such school activity funds shall be maintained and expended by the superintendent of schools in a central depository approved by this board.

This school board shall provide that such school activity funds be audited as part of the annual audit required in '37-9-18. The State Auditor shall prescribe a uniform system of accounting and financial reporting for all school activity fund transactions. ' 37-7-301(s) (1996). Pursuant to the authority of 37-7-301(s), the Pearl River School Board authorizes the expenditure of local activity funds as stated above.

GENERAL

Each local school shares a bank account for the receipt and disbursement of activity funds. The account must be interest-bearing, if practicable. It must be styled "Pearl River Central Schools Activity Fund" and it must be approved by the school board and entered into its minutes along with the name of the principals who shall be the only persons authorized to sign checks on the account. Bank statements for the account will be sent directly by the bank to the central office; which will be responsible for preparing monthly bank reconciliations. Accounts must be in financial institutions selected by the school board in accordance with state statutes.

The Pearl River County School Board directs the Superintendent or his/her designee to develop administrative procedures to administer the activity funds.

RECEIPTS

All activity funds received by a local school must be deposited into its activity fund bank account. The teacher must maintain a permanent three-part receipt book in which to record all receipts. The student will be given the original receipt (white), the second copy (yellow) will be submitted to the Central Office, and the third copy (pink) will be kept in the receipt book and turned into the Central Office at the end of the school year. All of these pre-numbered receipts must be accounted for. All money (cash, checks, etc.) is to be receipted and forwarded to the Central Office daily. The deposit slip should indicate the sequence of receipt numbers that particular deposit covers. It is encouraged that parents use the online payment system for all student fees to minimize the handling of cash at the school.

DISBURSEMENTS

Any disbursements of activity funds must be made from the account on prenumbered checks. The disbursement shall be adequately supported by an invoice or statement. All purchases made with activity funds must comply with the state purchasing laws. Only the Superintendent may sign checks on the account. All pre-numbered checks must be accounted for at the Central Office.

Activity fund disbursements will follow the same accounts payable schedule as all other District disbursements. Off-line checks may only be processed for the following:

- Athletics' Meals
- Gate Change
- Competition Fees
- Employee Reimbursements

It will be at the discretion of the Business Administrator or Superintendent to issue an off-line check for any other activity fund payments.

In accordance with Mississippi sales and use tax laws, all purchases that are not used in the daily instructional programs and are to be resold to students or the general public must have the state sales tax paid to the vendor, including out-of-state purchases. In order to avoid the

requirement for paying use taxes in Mississippi, only vendors who will collect and remit Mississippi sales tax may be used for activity fund expenditures.

FUND-RAISING

The Pearl River County School Board is authorized to conduct, or may authorize others to conduct, on behalf of the school district, fund-raising activities deemed by the board, in its discretion, to be appropriate or beneficial to the official or extracurricular programs of the district. Any proceeds of such fund-raising activities shall be treated as activity funds and shall be accounted for as are other activity funds. The Superintendent must authorize and approve all fundraising activities prior to the beginning date of the activity.

Fund-raising activities conducted or authorized by the board for the sale of school pictures, the rental of caps and gowns or the sale of graduation invitations for which the school board receives a commission, rebate or fee shall contain a disclosure statement advising that a portion of the proceeds shall be contributed to the student activity fund.

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 Superintendent and the company's representative, approved by the School Board, and on file available for public review in the Business 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. In cases where the merchandise is purchased by a student directly 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 a payment directly to a principal.

EXTRACURRICULAR EVENTS

The amount charged by the local schools for admissions to extracurricular activity events shall be approved by the School Board each year. A schedule of admission charges shall be prepared by each school and submitted to the Superintendent at the start of each school year for presenting to the School Board for approval. The schedule will present the current year admission charges compared to the previous year's.

The schedule shall include football games, basketball games, baseball games, plays, and other similar extracurricular activity events.

The school principal does not have the authority to set admissions charges for extracurricular activity events.

Pre-numbered tickets shall be used at all extracurricular events for which a fee is charged for admission and it is anticipated that the event will generate gross receipts of more than \$100. The principal will be required to account for all pre-numbered tickets by completing a School Event Receipt Form. This includes tickets checked out, tickets sold and tickets returned. When separate cash boxes are used to collect money for admission, a separate activity event receipt form and cash count form should be used for each separate cash box. All such receipt forms should be fully completed and forwarded to the central office no later than the next business day.

The District will use an online ticketing system for all sporting/activity events when applicable.

MISCELLANEOUS

Any activity fund which becomes dormant and inactive may have its surplus, if any, transferred to another activity fund if approval is granted by the school board.

Funds raised by any organization (such as PTA, PTO, PTSO or Booster Club) will be separate and not part of the activity fund.

All funds raised by any 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 the funds are deposited or commingled with activity funds, they shall be treated as activity funds and shall be subject to these policies.

If any organization donates any assets to the school district, the school board must acknowledge in its official minutes who has title to the donated assets.

School activity funds shall be classified as General Funds.

PURCHASING

Purchases made from school activity funds which are totally financed with public funds must be made in accordance with state purchasing laws.

Purchases made from school activity funds which are financed in part with privately generated funds (e.g., student assessments, advertising revenue) and partially financed or supplemented with public funds must be made in accordance with state purchasing laws. When private funds and public funds are combined to purchase items, the private funds are to be treated as public funds.

Purchases made from school activity funds which are financed with privately generated funds that are accounted for in a school district's financial accounting system and are not supplemented in any way with public funds are not required to be made pursuant to the state purchasing laws.

Club/activity sponsors and/or school principals shall be personally responsible at the end of each school year for any purchases that create deficit balances. There is no authority given by the School Board for deficit spending by clubs. This provision applies to all activity funds, including those classified as general funds. The principal shall be ultimately responsible for the activity funds at his/her school.

NOTE: Please also refer to [Financial Accounting Manual for Mississippi School Districts](#).

LEGAL REF.: MS CODE as cited

CROSS REF.: Policies DI - Accounting and Reporting

DIAB - Internal Control of Cash Receipts

DJE -E - Purchase Law Policies

Procedures For Receipting Money And Handling Cash

Policy: Effective cash controls and written procedures for handling cash.

Procedure: All funds must have a receipt. Receipt books may be obtained from the principal's office. Money should be counted and turned in on a daily basis along with the Central Office Deposit Checklist Form.

Teacher:

1. Students should receive a receipt (original copy), completed and signed by the teacher, for all money turned in.
2. Teacher counts all receipted money carefully to ensure receipts match money collected. Make sure the Cash Count Form is filled out properly by listing dollar amounts by denominations and totals, and sign and date the form.
3. **Seal** money, completed cash count form, and yellow copy of receipts in envelope. All receipts need to be in consecutive number order, which includes voids.
4. Fill out the Envelope Drop Off Form. Sign form and securely attach form to sealed envelope with signature across seal.
5. Deliver envelopes to appropriate school officials before 1 p.m. each day.

(Never leave money in the classroom)

School Office:

1. The school secretary **does not open teacher envelopes**. The school secretary is to sign the Envelope Drop Off Form and give the appropriate copy to the teacher. Keep a copy of the Envelope Drop Off Form for the school office, and send the original to the bookkeeper at the central office attached to the envelope.
2. When the money is turned in to the principal's office, the secretary should complete the cash form. Seal the signed cash count form and yellow copy of the receipt in an envelope same as above. Attach Envelope Drop Off Form securely to outside of envelope.
3. Complete the cash verification form and place the form and all money envelopes in a Bank Lock Bag.
4. Bank Lock Bag must be locked.
5. Any ballgame money collected is to be put in a secure Bank Lock Bag along with the tickets, completed cash count form, and completed School Event Receipt Form.
6. Ballgame money is to be turned into the central office first thing in the morning the day after the ballgame.

Central Office:

14. Count and reconcile each school envelope and teacher's envelope. Handle discrepancies with the individual involved.
15. Receipt money and deposit daily.

All cash will be turned in daily. Reconciliation of receipt books will be made from time to time. It will be the responsibility of each principal to see that all money collected is turned in on the day of receipt.

At the end of the school year, all receipt books must be turned in to the bookkeeper at the central office.

Procedures For Handling Cash Box And Ticket Sales

If you are the person responsible for ticket sales at any game or event, there are certain procedures that must be followed. In the cash box you should find several forms and a roll of tickets. **Everything in the cash box is important.**

School Event Receipt Form – On this form you will find the name of the event, the date, amount of cash in box, and the starting/ending number of the ticket roll. All this information needs to be verified by you to insure its accuracy.

When admission fee is collected, it is mandatory that a ticket be given to patron.

Tickets are required for entry.

After the event, the responsible party should check the ticket roll and write the number of the last ticket in the space provided in the **Tickets Returned** section of the form. The last ticket number minus the original start number equals the number of tickets sold. This number must match the amount of money collected from ticket sales. The total amount in the cash box at the end of the game/event will be the amount of ticket sales plus change cash that was in the box at the beginning of the game.

NOTE: TICKET NUMBERS CANNOT BE ALTERED TO MATCH CASH !!!!

Cash Receipt Form – On this form you will find the name of the event and the date. This form helps ensure the accuracy of the cash in the box. The TOTAL AMOUNT RECEIPTED TO ACTIVITY OR CLEARINGS will equal the *total* amount of money in the cash box (ticket sales plus cash change). The responsible party must sign the bottom of the form. (See Appendix B)

Officials request for funds – This form is to be completed by the officials of the game. There are usually several of these forms in a cash box. Different games and events have different numbers of officials, there may be extra forms. Once the officials have completed their forms, all the forms should go back into the bottom of the cash box.

After the game/event all forms should go back into the cash box. The cash box is given to Security or the Principal who is then responsible.

Check Policy

All employees that accept checks as payment on behalf of the Pearl River County School District must follow the following procedure.

PREVENTION/PROTECTION

Never accept:

- 1. Post-dated checks**
- 2. Checks to be held until later**
- 3. Partial payments on the check**
- 4. Checks having no number**
- 5. Checks in excess of the amount of the purchase**
- 6. Checks in restitution for bad checks**

PROSECUTION

Your check is welcome at all schools in the Pearl River county School District. The Pearl River County School District recognizes that occasionally a parent may inadvertently overdraw a checking account and a check may be returned by your bank. In order to recover these funds in a private and professional manner, the Pearl River county School District's Business Office will handle all collections.

Each person writing a check to a school or the School District should write the check on a commercially printed check with your name, address and one phone number. Starter checks will not be accepted. When a person writes a check to a school or the School District, the person writing the check agrees that if the check is returned that it may be represented electronically on the same account, and that the fee established by law, now \$40, may be debited from the same account.

If the check and fee are not collected electronically, then the Business Office will contact you by mail and by telephone in order for you to make arrangements to pay. All payments need to be made directly through Pearl River County School District, 7441 Highway 11, Carriere, MS 39426.

Email Use Guidelines

Pearl River County School District electronic mail is maintained and managed by the technology department. This department is responsible for preserving system integrity and therefore reserves the right to monitor and control email use for this purpose.

Electronic mail is available to district employees to further the mission and goals of the Pearl River County School District. As a district employee you are expected to use and maintain your mailbox in a professional and responsible manner. You are responsible for the security of the network at your local workstation, by knowing and abiding by the guidelines and procedures for proper use of the PRCSD network.

Usage Guidelines