



# Tahlequah Public Schools Financial Procedures Manual

Tahlequah Public Schools

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## INTRODUCTION

It is mandatory that any district employee or person who may make purchases or collect money utilizing district accounts, must attend an annual workshop conducted by district financial personnel and/or site office managers as Directed by the board of education.

The School Activity Fund is authorized by Section 89 of the Oklahoma School Code as stated:

- A. The Board of Education of each school district shall exercise control over all funds on hand or hereafter received or collected, as herein provided, for student or other extracurricular activities conducted in the school district. Such funds shall be deposited to the credit of the account maintained for the benefit of the particular activity within the School Activity Fund. Deposits of funds subject to the requirements of this section shall be made daily. Disbursements from each of the activity accounts shall be by check countersigned by the School Activity Fund Custodian and shall not be used for any purpose other than that for which the account was originally created. The Board of Education, at the beginning of each fiscal year and as needed during the year, shall approve all school activity fund sub accounts, all sub account fund raising activities, and all purposes for which the monies collected in each sub account can be expended.
- B. The Board of Education of each school district may designate that any of the following revenue be deposited for the use of specific school activity accounts, or to a general activity fund within the school activity fund:
  - 1. Admission to athletic contests, school or class play, carnivals, parties, dances and promenades;
  - 2. Sale of student activity tickets;
  - 3. Concession sales, including funds received from vending concession contracts
  - 4. Dues, fees, and donations to student clubs or other organizations, provided that membership in such clubs or organizations shall not be mandatory;
  - 5. Income or revenue resulting from the operations of student organizations or club projects, provided, such revenue is not derived from the sale of property, supplies, products or other assets belonging to the school district. When approved by the Board of Education, student organizations or club projects may include fund raising activities, the revenues from such activities may be used for the purpose of purchasing goods or services otherwise considered to be general fund expenditures;
  - 6. Deposits for, or collections for the purchase of class pictures, rings, pins, announcements, calling cards, annuals, banquets, student insurance and/or other such personal items; provided the cost of such items shall not be charged against other school funds.
  - 7. Other income collected for use by school personnel and other school related adult functions.

In summary, the Oklahoma Statutes mandate that the local Board of Education must be in control of all public funds collected and expended by a school district. Public funds have been defined by the Attorney General of

Oklahoma to include any funds raised by students; funds raised on school property that has not been rented by a parent support group; funds raised by a parent support group that includes school personnel.

The Board of Education of Tahlequah Public Schools is committed to the support of patron participation to benefit the educational goals and student involvement within the district. The Board further supports the philosophy that all funds raised by parent organizations be expended in a timely manner for the benefit of students who are currently in attendance at a respective site or participating in an activity.

### GENERAL REPONSIBILITIES OF ACTIVITY FUND ACCOUNT SPONSORS – PTO/BOOSTER CLUBS – SITE STAFF MAKING PURCHASES

Sponsors, PTO/Booster Clubs or site staff must complete financial procedures training to ensure knowledge and understanding of the proper procedures for operating and maintaining an activity account. The Activity/Site Account Affidavit of Responsibility form (pg. 29) must be signed and filed with the Accounting office. No use of activity funds will be allowed until the required training is completed.

Sponsors, PTO/Booster Clubs and site staff are responsible for the following duties depending on the nature of the activity:

1. Work closely with the group and give supervision and guidance to student officers.
2. Keep accurate records for all fundraisers. **ALL Fundraisers must have Board approval** (Revised form pg. 35). Notify the site Office Manager when fundraisers begin and end. Complete all fundraiser forms (Fundraiser Profit/Loss Report (pg. 36) – Profit Loss Sales Log (pg. 36) and turn these forms in to the Site Office Manager at the completion of each fundraiser.
3. Organize and conduct student projects and ascertain that all receipts are properly accounted for and deposited with the school office manager. The Deposit Count Sheet (pg. 38) must be filled out, signed and dated by the sponsor/site staff and another person (2 people), then given to the school office manager for deposit. All activity fund money must be turned in to the individual site office manager on a daily basis.
4. Plan in advance. Determine purchasing needs and present requisitions to the Office Manager/Principal in time to obtain approval and a PO# from the Accounting office prior to the actual purchase (allow at least 2 days for PO's to be assigned once the Accounting office has received the request). Violations of purchasing procedures can be avoided by following this procedure. (Sponsors/site staff should remember that when purchases are made prior to proper approval, they will be held personally responsible for that purchase – not the activity fund account)
5. To authorize payment on merchandise, sign and date all invoices & packing slips, and receipts. Attach them to the original requisition, with the PO number written on it, then send to the Site Office Manager to be sent to the Accounting office. Remember: the accounting office must have at least one of the following (attached to the original requisition) before payment will be processed: An original invoice – an original itemized sales receipt – a letter of purchase or services – AND all proper documentation to verify expense.
6. Field trip transportation costs associated with usage of school vehicles are the responsibility of the activity account.
7. A list of PTO and Booster Club officers must be provided to the Site Office Manager and the Accounting office.

8. Be prepared for an impromptu audit by the District Accounting Office staff.

### GENERAL RESPONSIBILITY OF THE SITE OFFICE MANAGER REGARDING ACTIVITY ACCOUNTS

The site office manager (and/or administrator) may provide "Procedures Manual" training when staff, PTO/Booster officers are unable to attend the District training. After training is completed, the site office manager (and/or administrator) will have staff/PTO/Booster officers sign the "Activity/Site Account Affidavit of Responsibility" form (pg. 31) and return it to the Accounting office. No one will be allowed to sign off on any Activity Account paperwork or receive PO#'s until they have completed the required training.

1. It is the duty of the site office manager to exercise all responsibilities and maintain accurate and up-to-date records for School Activity Fund sub-accounts under their control.
2. Make sure that no activity sub-account operates in a deficit balance.
3. Verify all cash/checks presented to you for deposit at the time you receive them. Stamp or write the account number and site number on the back of checks (example: 841/705). Receipt the sponsor using the "Tahlequah Public Schools" pre-numbered receipts. Also make sure there are no blank temporary checks in your deposit. We need every check to have the check writers name, address, phone number, Driver's License number, State of issue and date of birth.
4. Deposits – All Activity Fund money must be turned in to the individual site office manager daily. Such money shall be receipted to the individual who turns in the money. All monies receipted are to be deposited daily unless the amount is less than \$100. Smaller amounts must be deposited no later than the work week. Copies of the receipts written are to be attached to a copy of the deposit slip and forwarded to the Accounting office.
5. Notify the Accounting office when site fundraisers begin and end. Note on requisitions the name of the fundraiser and send fundraiser deposit tracking sheets with daily deposit slips. Upon completion of fundraisers – send copies of completed fundraiser forms (Fundraiser Profit/Loss Report – Profit Loss Sales Log) to the Accounting office.
6. Be prepared for an impromptu audit by the District Accounting office staff.
7. Notify the Accounting office of discrepancies, noncompliance, and/or minimal record keeping. The Director of Finance will review the situation and make a report to the Principal/Director for corrective action.

### GENERAL RESPONSIBILITY OF THE DISTRICT ACTIVITY FUND MANAGER

The Accounting office staff and/or the District Director of Finance will provide "Procedures Manual" training to site office managers/administrators/staff, PTO/Booster parent officers. Manuals are available on the District website; printed manuals will be provided to sites upon request. The Accounting office will maintain a file for each individual who has completed and signed the "Activity/Site Account Affidavit of Responsibility" form (pg. 29), this form must be signed, ensuring that there is a complete understanding of the proper procedures for operating and maintaining activity accounts, before PO#'s will be issued.

1. The Accounting office is responsible for maintaining an accurate account of each sub-account within the district.

2. Posts all deposits to proper sub-accounts.
3. Assigns and records Purchase Order numbers.
4. Issues all disbursements; ensures that all sub-accounts do not have deficit balances; notifies the site office manager when funds are not sufficient or does not have the proper documentation attached.
5. Reconciles bank statements each month.
6. Issues a monthly financial report to the Board of Education and submits monthly Activity Account Reports to site office managers.
7. Prepares all activity fund records/reports and presents them to the school district auditors.
8. Available to assist site office managers.
9. Collects non-sufficient funds.
10. Works closely with the District Financial Director to resolve discrepancies and answer questions.

## Purchasing and payment procedures

Determine your funding source – General Fund or Activity Fund

- General Funds are generally local, state and/or federal monies
  - Activity Funds are obtained through extra-curricular or co-curricular activities
- A. Fill out your requisition in Wengage.
  - B. Once site approval is granted the requisition will be submitted to the Accounting Office for final approval. Upon approval, you will find your encumbered requisition with a PO number in Wengage.
  - C. Once you receive your PO number you are now approved to make your purchase.
  - D. Never make a purchase until you have received your approved purchase order number.
  - E. **BILL TO ADDRESS IS ALWAYS:** PO Box 517, Tahlequah, OK 74465
  - F. **SHIP TO ADDRESS IS ALWAYS:** 613 N. Jones, Tahlequah, 74464  
**DO NOT ship or bill to your home address.**  
**DO NOT have personal items shipped to warehouse.**
  - G. Expenditures not allowed from general fund: Food, Candy, Clothing Items/T-Shirts, Gifts, Awards or Incentives and NON-employee expenses (mileage, lodging & meals) **EXCEPTIONS:** Nurses Office Supplies, Science Lab Experiments, Classroom Instruction (i.e., Home Economics, Family Living, Athletic & Organization Uniforms)
  - H. No club activity account can support another club activity account. (Ex. Spanish club cannot support Yearbook.
  - I. Sign and date all itemized receipts and/or invoices and packing slips
  - J. Write the correct amount to be paid on the requisition
  - K. Activity fund – Attach signed and dated ITEMIZED RECEIPTS and/or invoices and packing slips to the original Activity Fund requisition
  - L. Send all paperwork to the District Finance office for payment
  - M. Remember for payment to be processed, the Finance office must have at least one of the following signed and dated items: original invoice, itemized sales receipt, letter of purchase, event flyer listing cost and/or all proper documentation to verify the expense
  - N. Activity Fund payments are processed on Wednesdays – so to process a Wednesday payment the paperwork must be received at the Board Office by Monday afternoon.
  - O. General/Building funds may not exceed 15% of the original approved amount.

## Fundraiser Procedures

- A. All Fundraisers MUST be Board approved BEFORE the fundraiser begins
- B. Note: The Fundraiser Form must be submitted in e-format (destroy any of the old forms you may have – they will not be accepted if turned in), also, new lines have been added to the fundraiser form for tracking purposes
- C. Fill out the Fundraiser request form completely – be specific with information. E-mail the request to your Site Office Manager
- D. Submit the e-fundraiser form to your Principal/Director for approval – forward the signed e-form to [accounting@tahlequahschools.org](mailto:accounting@tahlequahschools.org)
- E. The Accounting office will review the form and determine if the request will need to be tracked (new column on form) then forward the form to the Superintendent and Board Clerk
- F. Upon approval by the Superintendent, the Board Clerk will add the fundraiser request to board meeting agenda for Board approval
- G. Following the board meeting the approved form will be available through the District J: drive. The Office Manager will notify the sponsor/staff that the fundraiser has either been approved or was not approved
- H. Any money that is going to funnel through an activity account, even non-profit money – should have an approved fundraiser
- I. All fundraisers must be board approved, this includes any Donors Choose fundraiser that an employee wishes to create. We do not allow Go Fund me fundraisers. Special approval will be required for this type of fundraiser.
- J. PLEASE NOTE: If you make changes to a previously Board Approved fundraiser it must be resubmitted for approval otherwise it is not the same fundraiser and not approved

## Donor's Choose Procedures

First, fill out a fundraiser form and attach draft page from Donor's Choose website. Submit the fundraiser to the Accounting office for approval. Once your fundraiser has been approved then you will be able to finalize your Donor's Choose page and make it "Live". Once your Donor's Choose fundraiser has been fulfilled, send pictures and a report of all items received to the Accounting department.

## How do I begin, track and receipt a board approved fundraiser?

- A. Notify your Site Office Manager that you are starting your approved fundraiser
- B. Fill out requisitions and obtain PO#'s for fundraiser vendors
- C. If you will be needing event "start up cash" you will need to fill out a requisition in your name and the "Cash Advance" form – write "start up cash" and the name of the fundraiser event on the form – your Site Office Manager will send these forms to the Accounting office so a PO# can be assigned – in order to receive a "start up cash" check, all original paperwork must be received at the Accounting office in a timely manner
- D. When collecting checks make sure the check is made out to Tahlequah Public Schools or the school site name
- E. All funds collected must be receipted and deposited into the school activity fund account
- F. **RECEIPT – RECEIPT – RECEIPT – WRITE RECEIPTS** using receipt books or the Classroom Receipt form on page 39

- G. All items purchased should be expended and coded through the school's activity fund
- H. NEVER use cash collections to purchase additional supplies and materials, NEVER pay a person with cash, plan ahead and have PO's in place
- I. When money is being collected from students it is the teacher/sponsor's responsibility to inform students, at the beginning of each fundraiser/event, that should the teacher/sponsor be absent or unavailable to collect their fundraised/classroom money, they are to turn all funds in to the site office manager or a site administrator (each site will have a plan set at the beginning of each school year)
- J. Tracking– It is recommended that you start a notebook to help you track your fundraisers – set up dividers for each fundraiser and keep copies of requisitions, receipts, invoices – any paperwork that will help you keep an accurate tracking for each fundraiser
- K. At the completion of your fundraiser, you must turn in a copy of your Profit/Loss Report to your Site Office Manager who will send a copy to the Accounting office for Auditor review

## Deposits

- A. Fill out the Deposit Count Sheet completely – Activity Account Name – Date – Activity Account Number – Source of Funds (fundraiser name, donation, lost book, field trip, etc.)
- B. List coin amounts with subtotals – list currency amounts with subtotals – list check amounts with subtotals – total your deposit
- C. Your signature is required along with a witness signature
- D. All collected Activity Fund money must be turned in to the Site Office Manager on a daily basis using the Deposit Count Sheet
- E. Hand carry the Deposit Count Sheet and money to your Site Office Manager. Do NOT let students take money to the office.
- F. Your Site Office Manager will verify your totals – write you a receipt – and take your deposit to the bank

**DO NOT leave money on the office managers desk!**

## What should I do with money I collect for an event outside the school day?

- A. PLAN Ahead – make arrangements with your Site Office Manager to check out a locking bank bag and the night deposit box key.
- B. Fill out your Deposit Count Sheet and put your collected money along with the Deposit Count Sheet in your Locking Bank Bag
- C. Take your locked Bank Bag to the First State Bank Drive-Up Night Deposit Box (you will need the Night Deposit Box key in order to open it) – the Night Deposit Box is located at the end of the bank windows in the “Commercial” lane – NEVER TAKE YOUR EVENT DEPOSIT HOME OR LEAVE IT IN YOUR CAR OR CLASSROOM!
- D. Upon return to your school site you will take the Bank Bag Key and the Night Deposit Box Key back to your Site Office Manager – the Office Manager or designated person will pick up your deposit at the bank.

## What if I am absent on a day when I will be collecting money?

- A. You will notify a Site Administrator that your students will be turning in money and that you are going to be unavailable to collect their money – Arrangements should be made with an administrator to collect these funds in your absence
- B. You will inform your students at the beginning of each fundraiser/event – that should you be absent or unavailable to collect their fundraised/classroom money, they are to turn all funds in to the Site Office Manager or a Site Administrator per your sites prior arrangements.

## Refunds

When a parent or student have paid for an item or student activity, they will not be refunded due to the student being absent. Refunds must be requested before June 1<sup>st</sup> of each year. Requests for refunds after this date will not be paid with the exception of extending the deadline as necessary for events/activities cancelled due to COVID-19. Fundraiser money raised by a student for any purpose will not be refunded. Fundraiser receipts in the student activity fund account belongs to the school to be used for the benefit of the original organization.

A request for a refund form must be filled out by the parent or student and turned in to the sponsor or office managers. The principal or activity account sponsor must sign the form to give permission for the refund. The office manager or sponsor must also provide a copy of the receipt that was written to the student for the refund.

## What is a Supplemental Contract?

- A. Contracts are agreements made between Tahlequah Public Schools and a specific vendor – it designates respective responsibilities for the provision and date(s) of named services
- B. The Supplemental Services Contract is a simple form designed for use by Tahlequah Public Schools and the “independent contractor” performing services to be paid upon completion of services approved by the Board of Education. An e-Contract form is available.
- C. Contracts must be Board Approved prior to services being performed
- D. Contracts can only be signed by the Board President and the contract vendor – no one other than the board president can sign a contract for Tahlequah Public Schools
- E. Make sure to use the e-form version of the Supplemental contract
- F. Any contracted person or group having direct contact with students must have an approved background check completed prior to the contracted service
- G. Staff cannot perform services for TPS unless it is under their business name.
- H. The vendor must sign the contract before Brenda Hammer will accept it and put it on the board agenda.

Supplemental contracts must be board approved before the service is provided!

## Cash Advances/Startup cash

Request for “start up cash” will be made on the “Cash Advance” form. You will need to note on the form that it is a request for “Start-Up Cash” and list the event or reason for the request.

A “Cash Advance” form and requisition must be completed in order to obtain a PO#. All itemized receipts and invoices MUST be signed/dated and submitted in a timely manner and all unused cash MUST be re-deposited into the activity account in which it was obtained.

(Reason’s for startup would be Book Fairs, Concessions, fundraisers that will require change.)

## Gift Cards

Gift cards may not be purchased through General or Activity funds. Exceptions are limited for: Prize a Palooza and the All-Night Graduation party. Gift card purchases for these two exceptions may be purchased for restaurants and fuel cards. The maximum amount on each gift card will be \$250 per card, with a \$500 cap on an individual vendor purchase. Gift card winners/recipients will be required to complete and sign a “gift card voucher.”

## Awards/Prizes

Monetary cash awards/prizes will be capped at three checks/payments per event with an individual cap of \$250. Any prizes awarded in addition to the three checks must be purchased merchandise. Each winner will be asked to complete and sign awards voucher.

## P-CARD

A Purchasing Card is credit card that enables employees to purchase authorized goods and services on behalf of Tahlequah Public Schools. The Purchasing Card works like any other credit card.

- Purchasing cards can be used anywhere VISA is accepted, except for unauthorized vendors that have been specifically blocked from use by Tahlequah Public Schools. Any vendor from whom you currently purchase goods should be considered a potential vendor of the Purchasing Card.
- The purchasing cards are NOT for personal use or unauthorized purchases.
- The cardholder must notify the Accounting office immediately if they have lost the card or the card is stolen.
- Tahlequah Public Schools reserves the right to cancel any card at any time. Cardholders who misuse the Purchasing Card may be subject to disciplinary action, legal action, and/or termination.
- The Site Office managers are responsible for keeping track of how the card is used, and for keeping it safe. And just like any credit card, you should protect against fraudulent use of the card.

- You must keep the original receipts for ALL purchases made with your Purchasing Card. Specifically, be sure to keep original, itemized cash register tapes, invoices showing detail of items purchased, or other relevant documentation.

## Inventory

A yearly inventory should be done at the end of each school year. This should be done for athletic inventory (pg. 52–53), classrooms, work rooms, and for offices (pg. 54). A generic form has been provided in this manual, but you can use or create your own form.

## How to open a new activity account

In order to open a new account within the activity fund, the “New Activity Account Request Form” (pg. 47) and the “Budget Form” (pg. 48) must be completed. The New Account Request Form and Budget Form must be filed with the Accounting office at least one (1) week prior to the regular board meeting for placement on the board agenda.

After the account has been approved, a project number will be assigned and added to the activity account list. The District Activity Fund Specialist will send a copy of the New Account Request Form with the new project number listed at the bottom of the form, to the person responsible for the account. Following this notification, the sponsor may commence making deposits and purchasing (in that order).

## Workshop & Student travel request

**Yellow e-form** (pg. 56) – request for leave from work site – school related activity/workshop – This is the form you turn in if you are requesting leave for school related activities and are not taking students.

**Pink e-form** (pg. 57) – field trip/student travel request – This is the form you turn in when requesting to take students.

Any overnight or out of state field trips or workshops must be board approved.

## Trips – out of state – overnight travel packets

**Plan ahead** – know your schedule and plan accordingly for overnight trip approval. If you have a contract or an agreement for your trip it will need to be board approved 30–60 days before your scheduled leave date. Overnight trip arrangements will need to be made 30 days prior to or your trip and Out of state trip arrangements will need to be made 60 days prior to your trip or it could be cancelled.

Upon Superintendent and/or Board Approval you will be required to meet with and provide the District Office with the following information as a Travel Packet

- Student Roster
- Student Checklist

- Meals Agenda w/estimated cost
- Transportation schedule (if taking a district vehicle provide a list of who will be traveling in each vehicle) – provide details if using other transportation
- List of district paid hotel room occupants – by room
- Event Agenda
- Emergency contact information including phone numbers
- General information sheet for parents/students – Group Supervision – Cell Phones – School & Homework, etc.
- Make sure Activity Account balances are adequate and travel expenses will not exceed the balance available (including any emergency financial expenses)
- In order to reserve a district credit card – you will have to have an assigned Purchase Order number – fill out the Credit Card Check-Out Form and attach a copy of the Travel Packet information
- If requesting a “Cash Advance” – you will have to have an assigned Purchase Order number and fill out the Cash Advance form
- Parents, guardians or volunteer adults who will be traveling with our students will be required to have a background check completed – this can be done at no cost with your site School Resource Officer
- Family members and/or non-employees should make travel arrangements other than District vehicles

Fundraised Monies collected will not be refunded to parents/students. The intent of the fundraiser is to earn money to help pay for the student activity/trip. ANY/ALL money collected for a fundraiser does not belong to the student/parent – it is the property of TPS.

Make sure you identify the fundraiser activity and spell out this information on ALL receipts.

If a parent pays directly for student activity/trip costs, make sure you identify this information on ALL receipts, as a direct parent payment MAY be refunded (with special circumstances and approval).

All out of state and/or overnight activities/trips MUST include travel contracts, with a “drop-out” deadline, as many of our trips require deposits paid based on the number of students listed on our travel contracts (approved months in advance). Any students who drop out at the last minute and request a refund would ultimately create a deficit to your activity account and there is not enough money left to cover the costs. This “drop-out” deadline will be required for ALL future trips.

### Trip refunds

No refund will be given until after the completion of the trip and the Accounting office has the option of waiting to process the refund as late as June 30<sup>th</sup> and the financial closing of the current school year.

### Traveling with students

Traveling with students must be approved prior to the date of the trip and all PO's must be set up. A detailed trip packet must be submitted for approval by the Superintendent. All overnight/out-of-state travel must meet with the Accounting office prior to commencement of travel to review the trip packet. Upon completion of the trip, all receipts must be signed, dated and turned in with requisitions.

Overnight stay is required for meal reimbursement.

Receipts – all original itemized receipts (signed & dated) are required for payment.

Gratuities up to 15% is allowed for tips.

### District employee travel (without Students)

Employees on all official school business that require traveling expenses must obtain authorization from the employee's supervisor and the Superintendent of Schools.

The Superintendent or principal may charge various activity accounts for expenses incurred for school activities and professional meetings, clinics, etc.

#### **A. Expenses**

1. Travel status commences when employee leaves Tahlequah or authorized point of departure and ends when employee returns to Tahlequah.
2. Overnight travel is required for meal per diem reimbursement.
3. A requisition with a PO number must be established prior to the departure travel date for reimbursement upon completion of trip.
4. An official event agenda must be attached to the reimbursement form to qualify for meal per diem.
5. Per diem reimbursement for meals does not apply when traveling with students.
6. Other expenses incurred by employees such as car rental, taxi service, parking, etc. will be handled on a receipt basis.

**B. Meals** – Per diem meal expenses may be approved for reimbursement only if overnight travel is required. Gratuity, up to 15%, and sales tax may be reimbursed. Itemized meal tickets/invoices are not required for per diem allowances. Per diem is based on a calendar day. An agenda must be attached to the reimbursement form to qualify for meal per diem. No per diem for meal expenses will be paid for meals which are included with registration. Specific leave dates and times must be included on the reimbursement form to qualify. In-state meal per diem up to \$40.00 per day as follows: \$10 – breakfast, \$10 – lunch, \$20 – dinner. Out-of-state meal per diem up to \$60.00 per day as follows: \$15 – breakfast \$15 – lunch, \$30 – dinner (Refer to meal expense information on Application for Reimbursement form)

**C. Lodging** – Reimbursement for lodging may be authorized for nightly rates at the discretion of the Superintendent. Direct billing through TPS for lodging payment is preferred. All claims for reimbursement must be accompanied by valid receipts showing printed name and address of business. If lodging is requested, an itinerary and/or schedule is required in advance.

**D. Transportation** – Mileage allowance of forty-two cents (\$0.42) per mile using the Standard Mileage Chart on the back of the Application for Reimbursement form may be authorized for the owner of the vehicle, if performed by conveyance other than that owned by Tahlequah Public Schools. Odometer reading must be listed for additional mileage included as vicinity travel. Air, bus, or rail tickets may be reimbursed (after the date of travel) or purchased directly by the district. Gas, oil, turnpike charges, and parking fees are not reimbursed when a mileage allowance is paid.

If travel is performed by school-owned conveyance, reimbursement for necessary gas, oil, turnpike charges, and repairs purchased from personal funds may be authorized. All claims for reimbursement must be supported by valid itemized receipts.

- E. **Out-of-State Travel** – All out-of-state travel by district employees must have prior School Board approval.
- F. **Registration** – Reimbursement for registration fees, or equivalent, may be authorized. Original itemized invoices are required.

\*The school district will not pay reimbursement for food, lodging, or other expenses if the individual is receiving reimbursement from another agency. If the individual receives reimbursement from the district and subsequently receives the same or a portion of the same reimbursement from that agency, the individual will return to the district that portion of the reimbursement which was paid by that agency.

### Site/Department based budgets

Site/Department based budgets may be established through the General Fund at the beginning of each fiscal year based upon availability of funding. The amount designated to each site/department budget will be an established amount as determined by the Superintendent or an amount per student based upon the average daily membership from the preceding school year. This funding must be used to purchase instructional related equipment, supplies, and materials as allowed by State Statute or school code. The District will make the initial acquisitions for the site. The site will be responsible for upkeep and maintenance of the equipment, supplies, instructional material.

### Grants, gifts, awards (Board Policy # 3097)

**A. The Tahlequah Public School District may accept gifts if the following criteria are met:**

1. The gift must be appropriate and related to an educational or service function of the district.
2. Audio-visual equipment, library materials, books and special instructional equipment must meet standards comparable to those already established for such items purchased by the school district.

**B. The donor of a gift to the Tahlequah Public School District must agree to the following:**

1. The gift becomes the property of the school district, but a suitable marker of notation may be made designating the source of the gift.
2. If the gift is in cash to pay for a specific item, the specifications for such item will be established by or in agreement with the school district.

**C. A gift may be refused for any of the following reasons:**

1. The offer of a gift which would initiate a service that the school district would not be able to continue due to excessive expense or operation.
2. The offer of a gift which would obligate any or all school district personnel to an individual, group, or enterprise.
3. The offer of a gift which is to be used only by a specific employee of the school district.
4. The offer of a gift which has no educational, cultural, or aesthetic value.
5. The offer of a gift which is politically motivated or intends to further private financial gain for some individual, group, or business.

**D. Report on Gifts**

1. All gifts received by individual schools shall be approved by the principal and reported to the Superintendent who shall draw the matter to the attention of the Board of Education. Gifts to individual schools, which might be subject to refusal, should be discussed with the Superintendent prior to acceptance or refusal. All gifts to the school district shall be approved by the Superintendent who will draw the matter to the attention of the Board of Education. The offer of an unusual or extremely valuable gift may be referred to the Board of Education for acceptance or rejection.

#### **E. Gifts to Employees**

1. Any employee receiving a gift of a personal nature (i.e. clothes, jewelry, equipment, etc. from a vendor) must receive approval of the administration. Documentation must be maintained. Staff in Tahlequah Public Schools does not seek any gifts of a personal nature from students.

### Steps for applying for a Grant

1. Please complete the Grant Request Detail form and submit copy of the rules and guidelines to the Federal Programs Director prior to submitting the application to the funding agency.
2. Once you receive the Grant Request Detail back and it is signed by the Federal Program Director you may submit your grant.
3. Upon receipt of a written notice and/or check from the funding agency that your grant has been awarded, please send a copy of the Grant Award notification, award letter and the check to the Federal Program Director. The check will be forwarded to the Activity Account Specialist for deposit into the proper account. Do not cash or deposit checks to your personal account or Activity Account.
4. Preparation of requisitions may also begin and questions on processing should be directed to the Activity Account Specialist.
5. Once you receive packing slips and invoices you can send the requisition with all documentation to the Activity Account Specialist.

### Procurement

#### **Purchasing Goods and Services**

1. Authority to Purchase – The Board of Education authorizes the Superintendent to establish procedures for the procurement of supplies and services in accordance with federal and state law, responsible purchasing practices and this policy. The District's purchase of goods or services is contingent upon availability of funding. All non-salary related debts and/or financial obligations of the District shall be incurred as authorized by and process in accordance with this policy and corresponding purchasing procedures.
  - a) The Tahlequah Board of Education in regular, special, or emergency session is the only entity which can bind the district to a purchase of goods and services. (Title 70 O.S.A. 5-117)
  - b) The Board of Education will duly appoint purchasing officer(s).
2. The District will have internal control systems to provide reasonable assurance that it is managing federal financial assistance programs in compliance with applicable laws and regulations as directed by the State Department of Education. Methods and procedures will be in place to minimize the time elapsed between the transfer of funds from the State and the disbursement of these funds by the District.

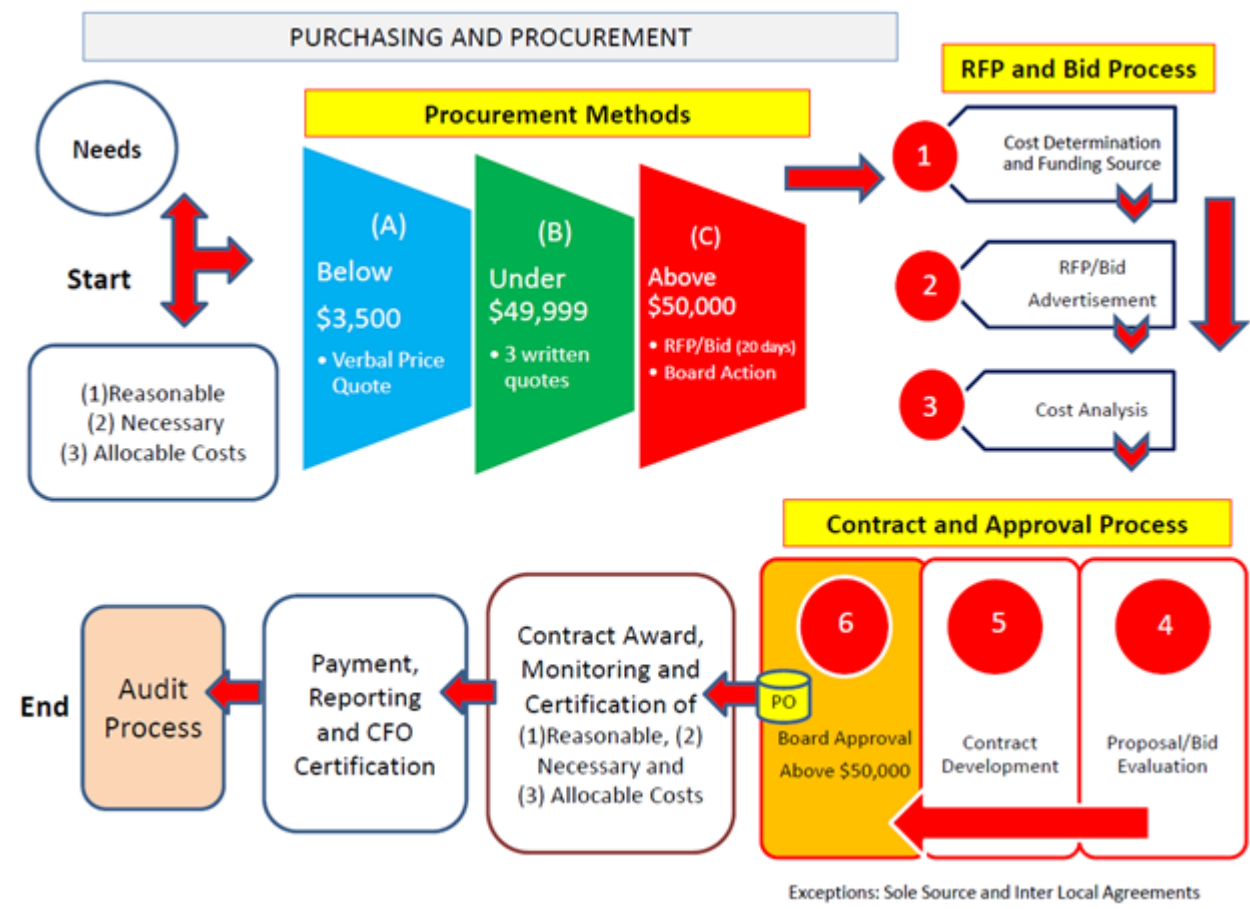
3. Whenever possible the Superintendent will provide a formal request for quotes or accept bids for goods or services that will be purchased with grant funds. Goods and services received in consideration for grant funds will be monitored and careful consideration will be provided as to the quality of the goods received and/or the performance of services rendered prior to the District entering into future contracts for goods and services.
4. The District's criteria for purchasing all items and services shall be:
  - a) Best possible quality
  - b) Lowest possible cost
  - c) Specifications of the User
  - d) Availability of products or services
5. Purchasing Procedures for the General Fund
  - a) The staff initiates a request for requisition.
  - b) Requisitions must be approved by the site principal, administrator, or director.
  - c) The approved requisition is presented to the Superintendent for approval.
  - d) The signed requisition is submitted to the Encumbrance Clerk who will determine that the encumbrance will not exceed the balance of the appropriation to be charged.
  - e) A copy of the encumbrance or purchase order may be used as the authority to complete the purchasing process.
  - f) Encumbrances must be submitted to the Board of Education in the order of their issuances on a monthly basis, subject to a monthly business cycle cut-off date. (DETERMINED BY THE BOARD OF EDUCATION)
  - g) Approved encumbrances shall be listed in the minutes of the Board Meeting, by the minutes clerk.
  - h) After satisfactory receipt of the goods or services, the purchasing officer(s) shall deliver the encumbrance and all supporting documents, including a non-kick-back statement (if required) and signed delivery receipt to the encumbrance clerk who shall certify the bill for payment.
  - i) See purchasing and procurement flow chart (page 27).

### Vendor information & required documents

Vendors and suppliers wishing to do business with Tahlequah Public Schools must be registered through the Accounting Office of the Board of Education. A list of approved vendors and suppliers will be maintained at the Board of Education.

Information that may be required to set up a new vendor or to update a vendor file:

- a. W9 Form or Tax ID Information
- b. Supplemental Contract
- c. Background Check
- d. Notice to All Short-Term Workers
- e. Contractor Statement of Assurance
- f. General Liability Insurance Coverage
- g. Workers Compensation Insurance Coverage (Sole proprietors must register with the Department of Labor)
- h. License/Permit Information (City and State) – if applicable



# Forms

All forms are available on the J:drive.

TAHLEQUAH PUBLIC SCHOOLS

**ACTIVITY/SITE ACCOUNT AFFIDAVIT OF RESPONSIBILITY**

**School Year: 2020-2021**

Name of Site: \_\_\_\_\_ Project Number of Account: \_\_\_\_\_  
(if applicable)

As purchaser of an activity/site account I acknowledge:

1. I have received training and have been advised that a handbook is available in the site office and on the district website
2. It is my responsibility to maintain proper receipts and documentation
3. I may be contacted at any time by District personnel and/or by the District's Contracted Auditor for audits of my records
4. I have read and understand the rules for using the District purchasing cards

*I acknowledge that I have received training on the District's policies and procedures for receipting money and making purchases. I understand that violation of these policies and procedures may result in me having to pay for purchases I have made that do not follow those procedures and/or removal from the responsibilities of activity account sponsor - an official write-up/reprimand. I pledge to adhere to the procedures and responsibilities as directed therein by the Board of Education for Tahlequah Public Schools.*

\_\_\_\_\_  
Sponsor's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Sponsor

\_\_\_\_\_  
Site Office Manager/Administrator

\_\_\_\_\_  
Date

For use by Office Personnel:

Date of Training \_\_\_\_\_

Location \_\_\_\_\_

Notes: \_\_\_\_\_

TAHLEQUAH PUBLIC SCHOOLS

Request for Refund

*(Fundraiser money raised by a student for any purposes will not be refunded. )*

General Information

Requestor Name	Parent <input type="checkbox"/>	Student Name	Date of Request
<input type="text"/>		<input type="text"/>	<input type="text"/>

Reason for refund (receipt has to be submitted with this form)

Requestor Signature/Date

Sponsor or Office Manager Signature/ Date

Tahlequah Public Schools

**ACTIVITY FUNDRAISER PROFIT/LOSS REPORT**

*(This form is to be completed by the Teacher/Sponsor upon completion of fundraiser and turned in to the Site Office Manager – A copy will be sent to the District Activity Account Specialist)*

Site Name: \_\_\_\_\_ Account #: \_\_\_\_\_ PO#: 61- \_\_\_\_\_

Vendor Name: \_\_\_\_\_ Fundraiser Name: \_\_\_\_\_

Total Deposited: \$ \_\_\_\_\_

Returned to Vendor \$ \_\_\_\_\_

Paid to Vendor \$ \_\_\_\_\_

Total Profit \$ \_\_\_\_\_

Explanation of any variance: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

To the best of my knowledge, I swear the above is true and complete

\_\_\_\_\_  
Teacher/Sponsor Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Principal Signature

\_\_\_\_\_  
Date

# TAHLEQUAH PUBLIC SCHOOLS

## Deposit Count Sheet

Activity Account Name: \_\_\_\_\_ Date: \_\_\_\_\_

Activity Acct. Number \_\_\_\_\_ Source of Funds \_\_\_\_\_

**\*\*List the Name of Fundraiser so this deposit can be entered correctly on the Fundraiser Ledger Sheet**

### Coins:

Pennies \$ \_\_\_\_\_  
Nickels \$ \_\_\_\_\_  
Dimes \$ \_\_\_\_\_  
Quarters \$ \_\_\_\_\_  
Other \$ \_\_\_\_\_

Coins Subtotal \$ \_\_\_\_\_

### Currency:

Ones \$ \_\_\_\_\_  
Fives \$ \_\_\_\_\_  
Tens \$ \_\_\_\_\_  
Twenties \$ \_\_\_\_\_  
Hundreds \$ \_\_\_\_\_  
Other \$ \_\_\_\_\_

Currency Subtotal \$ \_\_\_\_\_

### List Checks:

Name	Check #	Amount

Name	Check #	Amount

Checks Subtotal \$ \_\_\_\_\_

Sponsor: \_\_\_\_\_

Witness: \_\_\_\_\_

**Total Deposit**

\$ \_\_\_\_\_

**Activity Account Name:** \_\_\_\_\_ **Account #:** \_\_\_\_\_

**A descriptive reason for funds collected:** \_\_\_\_\_

**Name of Sponsor, Teacher, Other:** \_\_\_\_\_

[illegible]

**TAHLEQUAH PUBLIC SCHOOLS**  
**REQUEST FOR ACTIVITY FUND CASH ADVANCE**

I, \_\_\_\_\_, Sponsor of activity account \_\_\_\_\_, do hereby request the advance of \$ \_\_\_\_\_ dollars, by means of a check written to me by the District Activity Fund Manager, to be deducted from my school activity fund sub-account number \_\_\_\_\_ for the following board approved travel expenses:

**PLEASE NOTE: CASH ADVANCES ARE ALLOWED ONLY WHEN STUDENTS WILL BE TRAVELING WITH THE SPONSOR/COACH. A LIST OF THOSE STUDENTS WILL NEED TO BE PROVIDED/ATTACHED - YOU WILL ALSO NEED TO DETAIL HOW THE MONEY WILL BE SPENT BEFORE THE CASH ADVANCE WILL BE APPROVED**

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I understand that by receiving this advance that I must, upon the conclusion of this activity, account for all monies that I received. Reasonable and necessary expenses will be documented with receipts in the form of original invoices from vendors that detail the nature of the expense and the amount of the expenditure. The unused balance (travel expense advance minus documented expenses) will be returned to the Site Principal's Secretary immediately upon my return for redeposit into my activity account. I acknowledge that by accepting this advance that I agree to abide by all school policies and procedures regarding the documenting of expenses. I also agree that if I fail to document any and all expenditures, I will make immediate reimbursement to the school. Should I fail to make said reimbursement, I agree to employment termination. Finally, I agree that the school may, at its discretion, use any methods that are legally available to recover undocumented expenditures and collection cost from me.

Signed \_\_\_\_\_, Sponsor Date \_\_\_\_\_

District Activity Fund Manager \_\_\_\_\_ Date \_\_\_\_\_

Activity Fund Check Number \_\_\_\_\_ Amount \$ \_\_\_\_\_

Reconciliation Date: \_\_\_\_\_

Documented Expenses: \$ \_\_\_\_\_

Cash Refunded: \$ \_\_\_\_\_

Total \$: \_\_\_\_\_

2020-2021

**TAHLEQUAH PUBLIC SCHOOLS**

PO BOX 517 - 225 N. WATER  
TAHLEQUAH, OK 74465  
918/458 - 4100

**SUPPLEMENTAL SERVICES CONTRACT**

**FOR DISTRICT OFFICE  
USE: Does this Contract  
require a Background Check?**

OSBI ☐ or SRO ☐

Date Completed: \_\_\_\_\_

THIS AGREEMENT is entered into this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ by  
and between Tahlequah Public Schools, and \_\_\_\_\_,  
hereinafter called the Contractor.

In consideration not to exceed \$ \_\_\_\_\_, to be paid by the school upon  
completion of services and approval by the Tahlequah Public Schools Board of Education.

**Date(s) service is to be performed:** \_\_\_\_\_

1. Services to be provided - \_\_\_\_\_  
\_\_\_\_\_
2. The Contractor is engaged as an independent Contractor and will be responsible for any  
and all State and Federal taxes applicable;
3. The Contractor will not be eligible for any benefits of FICA, Group Health Insurance,  
Unemployment Insurance or Retirement System Programs.
4. Are you a member of Oklahoma Teacher Retirement System? ☐ Yes ☐ No

*-- This contract is not valid unless approved and signed by the Board of Education President --*

\_\_\_\_\_  
TPS Contact Name

\_\_\_\_\_  
Contractor's Signature

\_\_\_\_\_  
Site/Department

\_\_\_\_\_  
Contractor's Name (Print)

\_\_\_\_\_  
Account # to pay for service

\_\_\_\_\_  
W9 form/Social Security Number (Required)

\_\_\_\_\_  
Address

\_\_\_\_\_  
City State Zip

\_\_\_\_\_  
TPS Board President

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone Number

Office Use Only – Notes:

Payment will be issued by:

Accounts Payable – ☐

Payroll – ☐

**Please write legibly!!!  
Gift Card Pay Voucher**

**Gift Card:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Name**\_\_\_\_\_ **SS#**\_\_\_\_\_

**Phone**\_\_\_\_\_

**Address**\_\_\_\_\_ **City:** \_\_\_\_\_

**State**\_\_\_\_\_ **Zip**\_\_\_\_\_

**Signature**\_\_\_\_\_

**\$**\_\_\_\_\_

**This is your pay voucher. Please write clearly.**

**Please write legibly!!!  
Gift Card Pay Voucher**

**Gift Card:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Name**\_\_\_\_\_ **SS#**\_\_\_\_\_

**Phone**\_\_\_\_\_

**Address**\_\_\_\_\_ **City:** \_\_\_\_\_

**State**\_\_\_\_\_ **Zip**\_\_\_\_\_

**Signature**\_\_\_\_\_

**\$**\_\_\_\_\_

**This is your pay voucher. Please write clearly.**

## Field Trip Travel Request With Students

Requestor's Name \_\_\_\_\_ Site \_\_\_\_\_ Date \_\_\_\_\_

Date(s) of trip \_\_\_\_\_ Destination \_\_\_\_\_

Other Personnel attending \_\_\_\_\_

Purpose/Description of trip \_\_\_\_\_

Hours of trip - Departure \_\_\_\_\_ Return \_\_\_\_\_ Will parents attend? \_\_\_\_\_

Number of students \_\_\_\_\_ **ATTACH THE LIST OF STUDENTS ATTENDING AND PROPOSED ITINERARY**

Mark Transportation Needs: School Car ☐ School Suburban/Van ☐ Regular Bus ☐ Activity Bus ☐  
(\$0.42 per mile) (\$0.42 per mile) (\$0.42 per mile) (\$1.00 per mile)

*It is the Sponsor's responsibility to contact the Transportation Office Manager to confirm availability and reservation of vehicles, after the trip has been approved by the Superintendent. Phone 918-456-4168 or extension 1490.*

Transportation Department Bus Driver Needed? ☐ If no, who is driving? \_\_\_\_\_

Pick-Up Location (be specific) \_\_\_\_\_

If overnight, list lodging accommodations & phone # \_\_\_\_\_

*Travel packet and student roster must be submitted for overnight trips with student(s).*

Special arrangements or cost to students \_\_\_\_\_

### Funding Table

Expense	Requested \$ Amount	# Subs/Drivers needed and # of Days or Hours Needed	Fund to be Charged (Be specific – activity account, budget, grant, students, etc.)	Approval (Initials)
Substitute Teacher (including para cover)				
Bus Driver (if not a teacher)				
Registration/ Entry Fees				
Lodging				
Meals				
Vehicle Use				
Other				
Total Expenses				

\_\_\_\_\_  
Administrator Approval \_\_\_\_\_ Date \_\_\_\_\_ Approved ☐ Not Approved ☐

\_\_\_\_\_  
Superintendent/Board Approval \_\_\_\_\_ Date \_\_\_\_\_ Approved ☐ Not Approved ☐

Revised 2-23-16 (Pink)

## Leave Request for Workshop Staff Members Only

Attendee Name \_\_\_\_\_ Date submitted \_\_\_\_\_

Site \_\_\_\_\_

List All Other Participants from Your Same Site \_\_\_\_\_

Nature of Leave:  
(Name of conference/workshop/professional development/activity) \_\_\_\_\_

Date(s) Leave Requested \_\_\_\_\_

City & State of Activity \_\_\_\_\_

Rationale for attending Professional Development Activity, including willingness to share knowledge with colleagues:  
\_\_\_\_\_

Departure Time: \_\_\_\_\_ \* Return Time: \_\_\_\_\_

Transportation Needs: School Car ☐ (\$0.42 per mile) School Suburban/Van ☐ (\$0.42 per mile) Regular Bus ☐ (\$0.42 per mile) Activity Bus ☐ (\$1.00 per mile) Private Car ☐ (Self Pay)

What will be the estimated expense to the District if this Request is approved?

Expense	Requested \$ Amount	# Days Needed 1 day, 2 days, etc.	Fund to be Charged (Site, activity, grant, staff development, etc name and number/code for funds)	Approval (Initials)
Substitute Teacher (including parasub cover; if none requested, indicate reason)				
Registration				
Lodging				
Meals				
Transportation				
Other				
<b>Total Expenses</b>				

Signature of Applicant \_\_\_\_\_ Date \_\_\_\_\_

Supervisor Approval \_\_\_\_\_ Date \_\_\_\_\_

Superintendent Approval \_\_\_\_\_ Date \_\_\_\_\_

- ✓ The timely submission of Requests is imperative for approval.
- ✓ A copy of the Request will be returned/emailed to the requestor upon approval or denial.
- ✓ Requisitions should be completed for all approved expenses other than Substitutes and sent to the appropriate office to be assigned Purchase Order numbers before any expenses are incurred.
- ✓ Attendees are to return all itemized receipts for approved expenses and completed Request for Reimbursement form to the BOE financial offices.
- ✓ Attendees are to submit copies of workshop/activity agendas and participation certificates to BOE financial offices.

Revised 4-11-19 (Yellow)

### Grant Request Detail

\_\_\_\_\_  
Applicant's Name                      Position                      Site

\_\_\_\_\_  
Today's Date                      Grant Application Due Date

Title of Grant: \_\_\_\_\_

Grant Source: \_\_\_\_\_

Description/ Purpose of Grant/Materials Needed:

Amount of Grant: \_\_\_\_\_

Duration of Grant: \_\_\_\_\_

1. Will the District be obligated to match funds or materials?

☐ Yes

☐ No

If yes, how much or in what ways does the district match the grant?

2. Will this grant be for technology?

☐ Yes

☐ No

If yes, please include written confirmation from Robert Batson/Technology that your grant is compatible.

\_\_\_\_\_  
Director of Federal Programs Signature

\_\_\_\_\_  
Date

Please print and obtain necessary signatures and written documentation if applicable

Revised 06/21/2018

## Grant Award Notification

DID YOU RECEIVE A GRANT AWARD??

First of all....  
CONGRATULATIONS!!!!

Grant Writer	
Department, School or Program	
Date of Award	
Amount of Award	
Funder	
Project/Program Dates	
Brief Project Description	

Please email pictures if possible.

Email this form to: [jonest@tahlequahschools.org](mailto:jonest@tahlequahschools.org)