

Wagoner Public Schools

General Fund

Policies and Procedures

Manual

2014-2015



Please date and sign the attached AFFIDAVIT.  
Detach the form and turn it in to the Superintendent's Office.

The receipt of the affidavit by the superintendent's office acknowledges that the sponsor for said account has read and understands the policies and procedures of the General Fund.

No funds will be available for expenditures until the superintendent's office has received a signed and dated Affidavit.

**AFFIDAVIT  
GENERAL FUND POLICIES AND PROCEDURES**

I, \_\_\_\_\_, HEREBY CERTIFY THAT A  
PRINTED COPY OF General Fund Policies and Procedures has been presented to me  
and I understand these policies and procedures are an integral part of my position with  
the Wagoner Public Schools for the period of July 1, 20\_\_ to June 30, 20\_\_ or until  
such time as changes are made by the Superintendent's Office.

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Print Full Name

## PURCHASING PROCEDURES

- Complete a purchase requisition form
  - The applicable fund must be selected
  - Include your project number (site budget/federal program/grant)
  - The requisition date—date submitted
  - The **complete** supplier information—verify the name and address and also the payment remit to information. If purchasing with the credit card, the supplier information will be SBC/(actual vendor); i.e., SBC/Wal-Mart
  - The appropriate Ship To information
  - Complete description of merchandise/service being requested i.e., books/workbooks/software (purchased or download), etc..
  - If for instructional purposes, include your grade level and subject
  - Include unit amount/shipping costs/total cost
  - If you have a verbal quote, please indicate by whom and the date; if you have a written quote, please attach a copy--- payment will not be made from a quote sheet
  - If you need to purchase before the upcoming BOE meeting and are requesting pre-approval from the superintendent, please notate your request and reason in the description and highlight.
  - The requisitioner will sign and submit to the building secretary

- After the building principal/supervisor approves, the 3 part form will be submitted to the superintendent
- After the superintendent approves, the encumbrance clerk will issue a purchase order number. The approval date will be the date of the upcoming board meeting which will appear under the purchase order number. If pre-approval was requested and granted the approval date is the signature date of the superintendent

- The encumbrance clerk will return the second and third copies of the form to the building secretary/supervision
- A copy of the form will be returned to the requisitioner
- At this time the order may be placed according to the approval date
- When the invoice is received it will be sent to the building secretary/supervisor to get the approval signature from the appropriate person. The invoice will be signed by the requisitioner and the purchase order number notated next to the signature. The invoice should be approved only if the merchandise has been received.  
All invoices must be paid within **15 days** of the receipt of goods or services. If you have not received an invoice within 10 days from the receipt of your order, contact the Supplier immediately.  
Payment must be processed from an original invoice only, not a statement.
- If purchasing with the credit card, the receipt will be returned to the building secretary/supervisor along with the credit card when purchasing is completed. The receipt must have your signature, purchase order number and card number.
- The invoice/receipt will be returned to the building secretary/supervisor who will return it to the encumbrance clerk. Payment will be processed and mailed from the administration building

## **PER DIEM/CASH ADVANCE**

**To request a Per Diem/Cash Advance, please use the Purchase Requisition Form.**

**The purchase requisition form page is to be completed in the same manner as previously described. The supplier will be the person to whom the per diem/cash advance check is made payable. The event, event city/state, and the dates of the event will be the description information.**

**By accepting the per diem, parties will not be responsible to provide documented receipts for all expenses. Per diem will be made issued according to Board Of Education Policy.**

**By accepting the cash advance, parties are agreeing to provide documented receipts/invoices for all expenses. Receipts/invoices documenting the exact total of the cash advance given will be returned to the building secretary's office immediately upon return from the trip. .**

**The cash withdrawn will be in the form of a check NOT currency!**

**TO WITHDRAW CASH TO ESTABLISH A CHANGE FUND**

**1. Complete a purchase requisition.**

**The supplier will be the person to whom the check is payable and will be responsible for cashing the check and setting up the change bag.**

**Indicate the event and amount of change funds needed.**

**Purchase requisitions need to be signed by sponsor and approved by the site principal, and superintendent of schools.**

**2. The change/cash withdrawn should always be re-deposited on a separate daily deposit sheet submitted to the building secretary's office. The building secretary will deliver the re-deposit to the treasurer's office at the administration building.**

Wagoner Public Schools

Activity Fund

Policies and Procedures

Manual

2014-2015





Please date and sign the attached AFFIDAVIT.  
Detach the form and turn it in to the activity account Office.

The receipt of the affidavit by the activity fund office acknowledges that the sponsor for said account has read and understands the policies and procedures of the Activity Fund.

No funds will be available for expenditures until the activity office has received a signed and dated Affidavit.

## AFFIDAVIT ACTIVITY FUND POLICIES AND PROCEDURES

I, \_\_\_\_\_, HEREBY CERTIFY THAT A  
PRINTED COPY OF Activity Fund Policies and Procedures has been presented to me  
and I understand these policies and procedures are an integral part of my sponsorship  
with the Wagoner Public Schools Activity Fund Sub Account for the period of  
July 1, 20\_\_ to June 30, 20\_\_ or until such time as changes are made by the Activity  
Fund Office.

\_\_\_\_\_  
Activity Account Number

\_\_\_\_\_  
Activity Account Name

\_\_\_\_\_  
Date

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

## ACTIVITY ACCOUNT BASICS:

Activity account sponsor(s) are defined as the following:

- a) WPS employee designated as the responsible person(s) for a school club/organization.
- b) Non employee of WPS voted in as officer(s) of a parent club/organization.

Responsibilities of all activity account sponsors are, but not limited to, conducting the club/organization within ALL of the policies and procedures of the activity fund. The account secretary/treasurer is typically the person responsible for receiving funds for the benefit of a club, activity, or school function. However, any and all sponsors will be held accountable for any actions performed within the activity account. Members or individuals who receive money from sales, gate receipts, and other fund raising activities should see the secretary/treasurer to “turn in” cash. At every step of the collection process, a receipt should be issued as the Law requires, for the protection of the individual collecting the funds. There should always be a very distinct audit trail for the collection of cash/checks. All checks must be stamped with that organizations deposit stamp before turning in to the building activity fund clerk of that site.

The building activity fund clerk will give the account sponsor/treasurer an activity account folder with the forms you will need to make deposits and requisitions forms to obtain purchase order numbers. Also included will be a ledger sheet to use to “keep the books” on the account. The ledger sheet will be turned in at the end of the year. The activity fund custodian and the building activity fund clerk will balance each account on a monthly basis. After the balance process is completed the building activity fund clerk will e-mail the account sponsor/treasurer a copy of the account ledger sheet. Upon agreement with the balance and all transactions, print the ledger sheet, sign and date the sheet, and return to the building activity fund clerk within 5 days of receipt of the email. At this time, the account sponsor will also sign a balance agreement sheet with activity fund clerk. If sponsor/treasurer does not agree with the balance and all transactions, contact the building activity fund clerk as soon as possible to reconcile.

All fundraisers must be approved by the Board of Education **BEFORE** you can hold a fundraiser. Statement of Intent and Purpose forms that were submitted in May/June were approved, or denied, by the Board of education in June/July. A copy of your Board approved Intent and Purpose and Affidavit of Activity Fund Policies and Procedures is also included in your activity account folder. If you wish to hold any additional fundraisers, they must be submitted on a separate Intent and Purpose and approved by the Board of Education. In addition, all parent club/organizations **MUST** provide the BOE a copy of the club/organization's by-laws for all new clubs or if any amendments are made to current by-laws.

## **RECEIPTING MONIES:**

Account sponsor/treasurer will need to purchase a receipt book(s) through their account. **ALL** monies collected **MUST** be receipted, even checks. Any fundraiser which prohibits the writing of individual receipts, ie; concession stand, snack sales, ice cream sales, ticket sales, etc.....shall be receipted as follows:

- a) Sponsor/treasurer will write a receipt daily showing the date and the total sales of the fundraiser for that date. The receipt(s) number will be noted on the account's Daily Deposit Slip (page 14).

If the fundraiser involves selling tickets, For each ticket sold, the corresponding ticket will be placed in an envelope with the name of the fundraiser and date of ticket sales. The money deposited from the ticket sales must equal the number of tickets sold. Secretary/treasurer will then write a receipt showing the date and the amount of ticket sales for that date. That receipt(s) number will be noted on the account's Daily Deposit Slip. If tickets are sold on multiple days/times for the same fundraiser, secretary/treasurer will need to receipt the ticket sales daily and keep them in a separate envelope each day with the name of the fundraiser and date of ticket sales. The envelopes will be turned in at the end of the month when the secretary/treasurer reconciles with the building activity fund clerk.

**DEPOSITS: THE BUILDING ACTIVITY FUND CLERK CANNOT BE RESPONSIBLE FOR ANY DEPOSIT THAT IS NOT HANDED TO THEM, BY YOU PERSONALLY.**

In the event the building activity fund clerk is not in her office, bring the deposit back at a later time; DO NOT leave it with the building principal or a secretary. DO NOT send a deposit with a student. To save time, call the office to make sure the building activity fund clerk is in her office before bringing the deposit.

**Each deposit must include the following:**

- 1) Deposits **MUST** be made daily when \$100.00 or more has been received and weekly if under \$100.00 has been received.
  - 2) A completed Daily Deposit Slip showing the account number and name, date delivered to the building activity fund clerk's office, source of money/what the funds were collected from/for: ie; dues, entry fees, donations, t-shirt sales, candy sales, etc....(**Be detailed in the description**), corresponding receipt numbers, if applicable, and the amount of the deposit by coins, checks and cash. Make sure the deposit slip is correct. **Coins must be rolled.** Ones, fives, tens, twenties, etc..... are to be grouped together with bills in the same direction.
- 
- 1) All checks must be stamped with the organization's/club's deposit stamp and a completed Check Register form (page 15), if applicable, listing the account name and number, date, name and amount of each check being deposited and the total dollar amount of checks being deposited.

**Any deposit turned in that does not meet the above requirements will be given back to the sponsor.**

If the account should have a returned/insufficient check, secretary/treasurer will be notified of the amount to deduct from the account ledger. **DO NOT accept payment for an insufficient check.** All insufficient check settlements must go through the activity fund custodian at the administration office.

## PURCHASING PROCEDURES

- Complete a purchase requisition form
  - The applicable fund must be selected
  - Include your project number (this will be your account number)
  - The requisition date—date submitted
  - The **complete** supplier information—verify the name and address and also the payment remit to information. If purchasing with the credit card, the Supplier information will be SBC/(actual vendor); i.e., SBC/Wal-Mart
  - The appropriate ship to information
  - Complete description of merchandise/service being requested i.e., books/workbooks/software (purchased or download), etc..
  - If for instructional purposes, include your grade level and subject
  - Include unit amount/shipping costs/total cost
  - If you have a verbal quote, please indicate by whom and the date; if you have a written quote, please attach a copy--- payment will not be made from a quote sheet
  - The requisitioner will sign and submit to the building activity fund clerk/supervisor

- After the building principal/supervisor approves, the 3 part form will be submitted to the superintendent
- After the superintendent approves, the date of his signature will be the purchase approval date for the requisition.
- The activity fund custodian will issue the purchase order number and return the second and third copies of the form to the building activity fund clerk/supervisor
- A copy of the form will be returned to the requisitioner

- At this time the order may be placed
- When the invoice is received it will be sent to the building activity fund clerk/supervisor to get the approval signature from the appropriate person. The invoice will be signed by the requisitioner and the purchase order number notated next to the signature. The invoice should be approved only if the merchandise has been received. All invoices must be paid within **15 days** of the receipt of goods or services. If you have not received an invoice within 10 days from the receipt of your order, contact the Supplier immediately. Payment must be processed from an original invoice only, not a statement.
- If purchasing with the credit card, the receipt will be returned to the building activity fund clerk/supervisor along with the credit card when purchasing is completed. The receipt must have your signature, purchase order number and card number.
- The invoice/receipt will be returned to the building activity fund clerk/supervisor who will return it to the activity fund custodian. Payment will be processed and mailed from the administration building



## CONCLUSION

The goal of this manual is to provide each user of the Wagoner Public Schools activity fund a “how-to/hands-on” guide for collecting, depositing and expending funds gathered for special purposes. The handling of all public funds is a sacred trust and many more audit tracks must be visible than in handling personal funds. The following are reminders to the **sub-account sponsors of the most crucial procedures to follow**;

1. All collections made by all sponsors first be receipted by the sponsor then, whether in the form of cash or checks, be turned into the school activity account clerk of that site each day and a receipt obtained from the clerk for all such collections.

2. The only time cash can be used to purchase goods or services is when the Board of Education has authorized a sub-account to make cash advance for trips. Under these circumstances, the check for the cash advance is written to the sponsor, who cashes it and becomes personally responsible for the documentation of the use of the money. The sponsor must return from the trip with original receipts which add up to all money expended, as well as the remaining balance of any unexpended funds, all of which must be returned to the school activity account clerk of that site to be re-deposited on a separate deposit slip into the sub-account.

3. There is no statutory authority for cashing personal checks from available collections, and as a result, it is not legal to do so. Therefore, all sponsors, student groups and adult organizations who control sub-accounts of the school activity fund must clearly understand that this action is prohibited and **do not cash personal checks under any circumstances.**

4. Sufficient cash must be on hand to cover all outstanding checks, all unpaid bills, and all new indebtedness before any new debt can be incurred in any sub-account of the activity fund. If the sponsor is unsure, they must contact the building activity fund clerk and acquire their net balance in the sub-account before any additional transactions or proposed new debt is incurred. Building activity clerks **MUST** confirm the sub-account has sufficient funds before submitting the requisition to the superintendent.

5. All purchases must be made with a Board approved purchase order number. All invoices must be paid within **15 days** of the receipt of goods or services. If you have not received an invoice within 10 days from the receipt of your order, contact the supplier immediately. Payment must be processed from an original invoice only, not a statement.

6. Transacting business in any sub-account of the activity fund will not be allowed until an Intent & Purpose has been submitted for Board of Education approval at the beginning of each fiscal year and the affidavit found at the beginning of this manual be signed.

The school auditor will scrutinize activity funds very closely because most of the collections are in cash and discrepancies that occur in school funds are within the activity fund. Spend a little more time, follow the law and this procedure manual, and fundraising will be less stressful.