

GUTHRIE PUBLIC SCHOOLS



Activity Fund Policies and Procedures Handbook

**Guthrie Activity Fund Office
Administration Building
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INTRODUCTION

The information collected in this handbook is provided to the employees and staff of Guthrie Public Schools with the most accurate policies and procedures for use of Activity Fund, as an aid to comply with all State of Oklahoma Law, and State and Local Board of Education policy and procedures.

The information is accumulated from State Law of Oklahoma, under the direction of the State Superintendent of Public Instruction and Oklahoma State Board of Education, along with the policies set forth by the Guthrie Public Schools Board of Education.

All subaccount financial data is a part of the district's final revenue and expenditure as reported to the State Department of Education. The final financial data is also forwarded to federal reporting agencies as applicable.

ACTIVITY FUND PURCHASING PROCEDURES

- Go to <https://ok.wengage.com/Guthrie> or on the GPS website under Staff Links, WenGage
- Click Purchase Requisition
- Choose Un-submitted
- Select New
- Leave **RQ No Blank**
- Choose the Fund (60 for Activity Fund)
- Choose the Purchase Approval (Technology requests have a separate approval code)
- Choose Location (your site)
- Choose Vendor name by typing the Vendor name and clicking on the correct choice when it appears. Choose carefully because the vendor you choose is the vendor that will be paid.
- Enter a Description
- Click Save
- Click the word Requested
- Click New on the right side
- Enter a Description for the 1st item (Be specific, include as much information as possible including if it is for resale)
- Enter a Unit Price
- Optional: Enter the Item Number (Include this if someone other than yourself will be placing the order.)
- Change the Quantity
- Click Add New
- DO NOT Enter anything unless instructed to do so by the Financial Secretary or you know your Project (Account) number.
- Click Save
- Repeat the last 4 steps for each item you are buying ● Click Back to Requests
- Click the “Select “box next to Requisition you entered
- Click Submit
- A detailed description of items to be purchased is required and will assist in the OCAS coding required by the State Department of Education. (Ex. Resale/nonprofit, resale fundraiser, instructional, field trip w/date of trip, etc.).
- Include shipping/handling charges in your total amount requested
- Once processed an accounting copy will be emailed to the financial secretary and the purchase order will be emailed to the requesting employee.
- When your purchase order is received you may order or make purchase. Purchase only items listed on purchase order request. If purchase is going to be over the purchase order requested amount due to change in price, request an increase of purchase order prior to making purchase or placing order when possible. This must be done on a “Request PO Increase” **prior to the purchase**. If purchase exceeds 25% of the available balance, you may be required to sign an Acknowledgement of Violation form.

- Packing slips are attached to the purchase order, to verify the purchase was made after the purchase order was issued. Therefore, **DO NOT** order until purchase order is obtained. Regardless of the invoice date, the purchase will be in violation if merchandise is received prior to purchase order date.
- Once the merchandise/services are received, the vendor must submit an itemized, invoice for payment. Itemized means it must have a quantity, price per item, & the total. (Quantity x price = amount due). Invoice must also have the date of service/purchase date.
- No invoice will be paid prior to receipt of goods or services regardless of contract signed by sponsor/principal, as no contract is legally binding unless approved by the BOE. Deposits can be made, but balance will only be paid after goods and/or services are rendered.
- Receipts/invoices must be on computer generated receipt or letterhead with vendor information. If unable to produce such, vendor signature is required.
- Receipts/Invoices should be turned in immediately for payment, but no later than 30 days from purchase.
- Complete an “Activity Fund Pay Request for Purchase Order/Contracts” form and attach to the invoice. Turn into the site financial secretary.
- All blanket purchase orders will automatically close at the end of each nine week period. A new purchase order request will be required at that time as well.
- Technology related purchase order requests must be approved by Technology Director prior to being assigned a purchase order number. Use approval code #1 when requesting to direct to Technology for approval.
- Any employee in violation of these procedures may be required to sign an “Acknowledgement of Violation” which may be placed in their personnel file.

ACTIVITY FUND RECEIPTING/DEPOSITING PROCEDURES

- Sponsor/Teacher shall issue pre-numbered receipts to all individuals who have collected funds on behalf of the activity fund organization.
- Receipts must be issued each time money (\$5 and over) changes hands.
- All pre-numbered receipt books shall be checked out and returned to the Financial Secretary at the end of each school year.
- Multiple collections received of less than \$5.00 per person; the sponsor/teacher shall maintain a list of these collections. The list should include the date, individual’s name, and amount. At the end of the day, the sponsor/teacher shall issue a receipt for the total amount listed. The list shall be maintained with the receipt issued.
- Receipts can be voided by writing “VOID” across the receipt. **DO NOT**

REMOVE ORIGINALS OF VOIDED RECEIPTS FROM THE BOOK.

- The receipts issued should reflect the following information:
 1. Date money received
 2. Person from whom the money is received.
 3. Amount received which should reflect the total checks & cash;

4. Identify the specific fundraiser; and
 5. Identify the account number to which the funds should be credited.
 6. Receipt numbers range from sponsor book. (Ex. 73561-73568)
- A deposit slip shall be prepared documenting the amount received (checks & cash); source of funds, and the account(s) funds should be credited to. The deposit slip, receipt book, and money should be turned into the Financial Secretary for deposit.
 - Sponsor/Teacher shall remit **daily** to the Activity Fund Custodian or Site Secretary. There will be a designated employee to take deposits in the absence of the Financial Site Secretary.
 - The Site Secretary, in the presence of the Sponsor/Teacher, shall count the funds received, verify the receipt and sequence, the total amount & issue a receipt to the Sponsor/Teacher for the funds received which shall be attached to sponsor/teacher receipt(s). The total checks and cash received shall correspond with the receipts issued. Sponsor receipt numbers shall be noted on financial secretary's receipt. ● The Financial Secretary will drop deposit in bank night deposit when deposit is \$100 or more nightly and no less than once a week if less than \$100.
 - All currency should be facing the same direction and clipped as follows:

Ones-----	\$25.00
Fives-----	\$100.00
Tens-----	\$200.00
Twenties-----	\$500.00
 - Loose change should be sent in a coin bag or plastic baggie. Do not put loose change in the deposit bag.
 - Checks should be made out with the correct school site name.
 - Do not accept post-dated checks
 - All receipts should be totaled and reconciled to the currency, coins & checks received. The total funds received should balance to the daily receipts.
 - A Farmers & Merchants Bank deposit slip will be completed and accompany the locked money bag and dropped in the night deposit box at the 1800 E. Oklahoma Avenue branch.
 - Put the Activity Fund Account number & activity program number if known on the check. If a check is made out to a teacher/student, etc., it must be endorsed before it is sent to the Activity Fund Custodian.
 - Checks should be facing up and clipped together with a calculator tape of checks totaled.
 - Donations must be deposited and utilized as stipulated by the donor.
 - No sponsor/teacher shall keep money in their possession overnight.
 - Sponsor/Teachers collecting money after school hours shall check out a money bag, and keys to the bank night deposit box and a Farmers & Merchants Bank deposit slip to be completed by sponsor/teacher. No money shall be kept overnight. The Activity Fund Custodian will issue a receipt when the bag is picked up from the bank the following business day.
 - In the case of stolen money, **immediately** notify your administrator. The police must be called and a report must be filed. Attach a copy of the report to the receipt(s) of the missing money and send a copy to the Activity Fund Custodian.

- Any employee in violation of these procedures will be required to sign an “Acknowledgement of Violation” which may be placed in their personnel file.

DISTRICT VISA CREDIT CARD

- The credit card can be checked out with prior authorization.
- Contact the Activity Fund Clerk in advance to reserve a card.
- When you call to reserve the card you should know your purchase order number and the date you will pick up the card.
- You will be required to turn in the original itemized receipt when the card is returned.
- The district has limited cards so they will be reserved and checked out on a first come first serve basis. To avoid disappointment, reserve early.

SAM’S CLUB CARD

- Sam’s Club accepts Visa.
- Request a Purchase Order to Sam’s Club-Edmond.
- Call or email the Activity Fund clerk to reserve the Sam’s card & VISA or send a shopping list to the Activity Fund clerk to place order online. Include a date & time you want to pick up.
- Sam’s will pull the order and you will have 48 hours to pick it up if ordered online. • Original invoice/receipt must be turned in when returning Sam’s card.

START CHANGE

- Complete a purchase order request, indicating purchase request is for start change and event; include date(s) of event.
- The vendor should be the name of the employee responsible for the check/cash.
- Send a check request with the date the change is needed. Checks are processed on Thursday afternoons.
- A check will be processed and sent in interagency mail for the date requested.
- Start change shall be returned at the end of the event along with deposit.

INSUFFICIENT FUND CHECKS

- In the event a check is returned to the District by the bank for insufficient funds, the Activity Fund Clerk will charge the check back to the proper sub-account and forward a receipt to the sponsor. See example on page 34.
- A letter will be sent to the patron notifying patron of returned check and instructions for paying. If there is no response a second letter will be sent after 1 week. If no response after 1 week of the second letter being sent, the check will be forwarded to the District Attorney’s office for collection.

- Patrons should be referred to the Activity Fund Clerk with any questions or payments. Please do not collect on site unless instructed to by the Activity Fund Clerk.
- When funds are collected either from patron or the district attorney's office, they will be re-deposited into the sub-account, and a receipt will be forwarded to the sponsor. See example on page 34.
- A list will be sent to each site Financial Secretary periodically. If a check is accepted from a patron already on the "Do Not Accept" list, the check may be forwarded back to the sponsor that accepted the check for collection.
- All fees received from the collection of an insufficient check will be deposited into the Administration Misc. Account.

CASH INCENTIVES

- Monetary incentives are not an allowable expenditure.

GRATUITY

- 18% gratuity is allowable for student activity meals when out of district.

GIFT CARDS

Gift Cards are not an allowable purchase under any circumstance.

CONCESSION SALES

- Money should be counted & recorded on a deposit slip. The money and slip should be signed by two individuals.
- After the collections are counted, the sponsor should issue a prenumbered receipt.
- If concessions sales are after school hours, the deposit should be made in the same manner as the deposit for the athletic & special event gate sales noted previously.

INTERNAL CONTROL PROCEDURES

Receipting & depositing game & event admissions

- Issue a pre-numbered ticket (available through the Activity Fund Custodian) to each individual attending the event. (The tickets should be a different color for adults, children, senior citizens or other reduced tickets.) Documentation of the beginning ticket numbers should be maintained by the Activity Fund Custodian or Site Secretary.
- If making or purchasing tickets the AF clerk must be informed of the beginning & ending ticket numbers prior to the sale of tickets. Also if any tickets are given away or disposed of in any way a signature by the person accepting/or disposing of the tickets must be obtained on a separate ticket report.

- The admission fee should be collected and tickets issued by one individual and then a second individual should monitor the gate and collect the ticket stubs.
- At the end of the event, the collections should be reconciled to the tickets issued and signed by the individuals involved.
- The collections should be given to the designated individual to be placed in the bank's night depository. This individual should issue a receipt to the gate personnel.

TRAVEL/FIELD TRIP GUIDELINES

- All field trips must have prior approval from Mr. Ogle or Mrs. Chapple unless OSSAA sanctioned.
- All out of state trips must have Board of Education approval.
- All overnight activity trips requiring student payment must be paid in full prior to trip. Those students unable to pay prior will not be allowed to attend. The Activity Fund account responsible for payment of trip expenses must have the funds in the account to cover all expenses of trip, prior to the trip.
- Travel & meal payments for students **must be itemized**. It is your responsibility to verify that the receipt is accurate and no taxes charged before you sign for purchase. Tax cannot be reimbursed. To receive overnight per Diem use the IRS Per Diem Rates @ <https://www.gsa.gov/travel/plan-book/per-diem-rates>; attach a copy of the trip request to the "Out of District Travel Reimbursement" form.

GUIDELINES FOR RAFFLES/TICKET DRAWINGS

- Pre-numbered tickets must be issued. One ticket stub will be issued to the participant and the school will retain the other ticket stub which must be turned into the Activity Fund clerk with deposit for reconciliation.
- School officials must be actively involved in supervising the drawing of the ticket stub or stubs.
- All funds received in connection with the drawing shall be accounted for in accordance with district activity fund procedures.
- Cash & non-cash prizes may be used as drawing winnings.
- Drawing participants should be notified that the proceeds of the drawing may be considered taxable income for state & federal tax purposes. The fair market value of the winnings must be disclosed. The winning prize for drawings will be limited to a fair market value not to exceed \$5000.00.
- **Tax considerations must be followed.** If the fair market value of the winning cash prize is less than \$600 then there are no tax considerations to be followed. For cash or non-cash prizes that have a fair market value of \$600 or more and under \$5000 the winnings must be reported through the issuance of a 1099 to the IRS and the recipient. **Information such as name, address, and social security number must be obtained from the recipient for winnings greater than \$600.**
- Schools and affiliated organizations shall not conduct casino nights and other forms of gambling.

TRANSFERS

Monies from school activity accounts may be transferred to other approved school account after Board approval. Transfers are only done monthly because they require Board approval. A “Request to Transfer” form can be found on the school district website under the heading of “Bluejay Bundle”. Request must be received in the Activity Fund office one week prior to the scheduled Board of Education meeting.

CASH ADVANCE FOR TRAVEL

Cash advance for travel should be requested no later than a week prior to travel.

The following forms should be completed:

1. Request for Activity Fund Cash Advance Form, must be completed and signed by the administrator of the account. This form is available on the district website. Please read the form carefully before signing.
2. A Purchase Order Request must be completed. The Vendor should be the name of the person accepting the cash advance.
3. Original receipts must be turned into the Activity Fund clerk documenting travel expenses and unused monies re-deposited in the account immediately after the trip.

ACCOUNTS PAYABLE/CHECK PROCESSING

- Checks are processed every Thursday afternoon during the school year. Check requests for start change/cash advance should be in the Activity Fund office the day prior to processing. **“Please plan ahead”**
- **DO NOT SIGN** contracts agreeing to “payment on receipt” as checks are not cut on demand.

STAFF REIMBURSEMENT

- Staff reimbursements are allowable for approved travel expenses.
- Complete a purchase request in your name prior to the date(s) of travel.
- Turn in all receipts for reimbursement upon return. ● Tax is not an allowable reimbursement.

STAFF EXPENDITURES

- Purchases of personal items for employees must be made from the faculty or PTO accounts only, with at least one non-employee parent PTO officer’s approval.
- Expenditures that provide personal benefit to staff **must** be reasonable in cost.
- Purchase of apparel used in the performance of an employee’s duties are allowable from other accounts but must be inventoried and returned to the school district at the end of useful life or at the end of employment relationship.

DONATED EQUIPMENT, SUPPLIES AND MATERIALS

- All equipment, supplies & materials received through donation become district property and are governed by district policy & procedures
- This requirement also applies to donations received as a result of requests made on social media sites (ex. Donors Choose).
- A fundraiser request is required if donations are solicited either from local individuals and organizations or through social media.

SPONSOR RESPONSIBILITIES

- Obtain an authorized purchase order prior to making order or purchase of merchandise/services.
- Issue receipt for all funds collected.
- Submit receipt book & funds for deposit on a daily basis.
- Submit vendor invoice/receipt for payment immediately.
- Account reconciliation should be done monthly. Report discrepancies immediately.
- Ensure that all state & Board of Education laws & guidelines are followed.
- Do not leave money in your desk overnight or leave unattended in classrooms. ● Turn all money in daily.
- Complete a “Ledger Sheet” monthly. Your balance should be the same as the Activity Fund Clerks balance. If you have had no activity in your account for the month, you can sign off “no activity”. This will help to catch any coding mistakes that have been made.

The Activity Fund and all subaccounts are included in the district’s annual audit.

1. Audit citations on specific subaccounts will be the responsibility of the sponsor/coach/parent representative (hereafter referred to only as sponsor) to ensure corrective steps are taken to clear the finding.
2. Repeated failure to adhere to all requirements will result in:
 - *The sponsor being removed from the activity – or –
 - *The activity being removed as approved activity of the district.(Decisions will be made based on the situation and cause.)

BOOSTER CLUBS (SANCTIONED & UNSANCTIONED)

A list of all unsanctioned Booster Club/PTO representatives should be forwarded to the Activity Fund Custodian at the beginning of the school year.

- No Account transactions will be processed without the signature of all of the following:
 1. Booster Club representative
 2. Account Sponsor
 3. Site Administrator

- No changes to original purchase order will be made without a change request with Unsanctioned Booster Club representative signature. (Ex. Increase in quantity, change of vendor, increase of dollar amount, etc.)
- Unsanctioned Booster Club representative will not be allowed to set up vendor accounts in their name. All purchases/orders will be done by either the Booster Club sponsor, Site Financial secretary or the Activity Fund Custodian.
- Sanctioning of a GPS Activity Fund account requires Board of Education approval.
- All sanctioned booster clubs shall provide Guthrie Public Schools with contact information of said booster club officers.
- Sanctioned Booster club accounts must be responsible for all expenses incurred by the booster club.
- A financial report of all sanctioned booster clubs must be submitted for Board of Education review for the September board meeting.

Types of Allowable Expenditures

Activity fund operation expenses (checks, purchase order forms, etc.)
 Appliances (refrigerator, microwave, etc.)
 Assemblies and speakers
 Athletic equipment, uniforms, clothing and supplies for student/coach
 Banquet/reception expenses & supplies
 Building improvements
 Camp fee's (cheerleading, student council, etc.)
 Change (start change)
 Classroom equipment/improvements
 Classroom supplies/materials
 Clothes for the needy
 Club refreshments and parties (student)
 Contest entry fees
 Copier rental fees, repairs & expenses
 Custodial supplies
 Donations
 Dues & fees
 Expenses relating to competition or shows held for students (science fairs, track meets, band, FFA, etc.)
 Film and developing expenses
 Films & videos (rental and/or purchase)
 First aid supplies
 Flowers & Plants for student activities
 Fund raising expenses
 Graduation expenses
 Homecoming festivity expenses
 In-service training & workshop fees (professional development)

Incentives/rewards
Library books, periodicals, & newspapers
Luncheons
Maintenance of grounds
Marquee
Meeting expenses
Memorials
Office equipment, furniture & supplies
Physical education equipment & supplies
Postage & freight expenses
Printing expenses
Prom expenses
Refunds
Registrations
Reimbursements (Transfers to general fund at year end)
Rental fees
Repair & maintenance
Ribbons, trophies, awards, & plaques
Scholarships
School pictures
Service projects
Student productions (plays, concerts, etc.)
Student store, concession stand, supplies
Student transportation, substitutes & bus drivers
Student travel & related expenses (lodging, meals w/15% gratuity)
Student uniforms & accessories
Student workshops & conventions
Telephone expenses
Tests, tutoring
T-shirt, sweatshirts, hats, book bags, etc. (for resale or uniforms)
Vending supplies
Workers at student events (gate, security, officials, concessions, clock, ticket, bus drivers, etc.)

ACTIVITY FUND FUNDRAISERS PROCEDURES

All fundraisers must have the approval of the Board of Education.

The Board of Education requires a complete and accurate accounting of all inventory received for sale from the time it is received on site until the remaining product is either sold or returned for credit. These procedures must include a requirement to account for every item of product, by name of student or sponsor, from the point they receive possession to the point they turn in sales collection or unsold product.

It is a violation of Oklahoma State Law to use cash collections to purchase additional supplies and materials while conducting a school sponsored activity. All funds collected (cash & checks) must be receipted and deposited into a Board approved school activity fund. Also, all items purchased should be expended and coded through the schools' activity fund. You are not allowed to use money collected at an event (such as a car wash or carnival) to purchase additional items that are needed for that event. Although it may equal the same net profit at the end of the process, all funds must still be deposited in and out of the school activity fund in order to have a proper audit trail. It is a good practice for sponsors to prepare a purchase request in their name for misc. reimbursements at the beginning of each semester. Therefore, in the case you are at a school event and additional items are needed, we recommend that a sponsor purchase the items with their personal funds. After the event, the sponsor can submit an original, itemized receipt to obtain reimbursement from the activity fund. However, we cannot reimburse sales tax. Adhering to this policy protects teachers and sponsors from accusations of theft and/or fraud.

Additional procedures include the following:

- A Fundraiser Request Form can be found on the Bluejay Bundle on the school district website and must be completed and signed by sponsor & site principal.
- The Child Nutrition Director must review and sign all food sale fundraiser requests.
- All requests must be typed and turned into the Activity Fund Clerk 45 days prior to the date of the fundraiser.
- Request should be received by the Activity Fund Custodian no later than the last Friday of the month prior to each monthly Board Meeting.
- All Fundraisers require an After Sale Accountability Form be completed at the close of the fundraiser. If After Sale Accountability is not received by the Activity Fund Clerk within 30 days from the close of the fundraiser, no future fundraiser requests will be accepted for Board approval until form is received.
- Activity Fund money belongs to the school district and is under their guidelines for disbursement. Money earned through fund raising activities may not be earmarked as belonging to individual students. To allow students to earn money for their personal use through fundraising activities has been determined to be improper by our auditor.

BOARD OF EDUCATION APPROVAL REQUIRED FOR INCOME PRODUCING ACTIVITIES INCLUDING THE FOLLOWING:

Advertising (ads, programs, sponsorships)

Bake sales

Banquets (if tickets are sold)

Bazaars

Book fair

Brochure sales

Candy sales

Calendars

Car Wash
Carnivals/Field Days
Compatibility Survey/Matchmakers
Concert (admission)
Concessions (excluding athletic events)
Cookbooks
Dances
Discount vendor cards
Donations (if solicited, including social media request such as **Donors Choose**)
DVD sales Face Painting
Firework Stand
Food sale (if conducted in school cafeteria must have Food Service Director & BOE approval)
Garage Sale/Yard Sale
Golf Tournaments (Unless OSSAA sanctioned)
Holiday grams (Valentine grams, Boo grams)
Jump Rope/Walk a thons
Magazine subscription sales
Newspaper
Parking permits
Plant Sales
Plays/Musicals/Talent Show (Admission)
PTO Store
Raffle/Ticket Drawing
Recycling (Aluminum can, paper &/or ink cartridge collections)
Resale items with profit
Sale of student projects
School Pictures
Silent Auction
Snack sales (popcorn/Capri sun, etc.)
Sports Clinics
Student ID's
Student sales to the general public
Student store
Supply fees
T-shirts, sweatshirts, backpacks, hats, etc.
Ticket sale (plays, musicals, concerts, banquets, dinners, drawings, etc.)
Trophy Auction/Sponsor
Vending
Yearbooks

NON PROFIT RESALE GUIDELINES

The Board of Education does not consider funds collected for non-profit a fundraiser. Therefore, sources of revenue collected for non-profit do not require a fundraiser request to be approved by the Board of Education for the following activities:

Commissions & rebates

Copy fees

Donations -Unsolicited

Entry Fees

Employee contributions/donations (If other than monetary must provide documentation of donation) Facility use fees

Field trip

GED fees

Grants

Interest

Library fees

Lost book fees

Petty cash (from General Fund)

Registration fees

Restitution (bogus checks & fees)

Scholastic Book orders

Scholarships

Summer school tuition (transferred to the General Fund)

Testing fees

Tutoring

SANCTIONING POLICY

The Board of Education of the Guthrie School District believes that student achievement programs and parent-teacher associations and organizations can advance the educational goals of the Board of Education and confer a benefit to the students of the School District. It is the purpose of this policy to establish guidelines for the sanctioning of student achievement programs and parent-teacher associations and organizations that raise money and collect revenues for the benefit of students. Only those student achievement programs and parent-teacher associations and organizations sanctioned in accordance with this policy will be exempt from the statutory controls over school activity funds found in the Oklahoma School Code OKLA. STAT.tit.70, Section 5-129.

Sanctioning Procedure for Student Achievement Programs and Parent-Teacher Associations and Organizations

1. The School District may sanction student achievement programs and parent-teacher associations and organizations that according to the Board's determination, advance the educational objectives of the School District, are beneficial to students and meet the requirements of this policy.

2. In determining whether a student achievement program or a parent-teacher association or organization should be sanctioned by the School District, the Board of Education may consider: (1) if the program, association, or organization promotes activities that are an extension, expansion, or application of the School District curriculum; (2) if the program, association, or organization assists student government or activities in carrying out special projects or responsibilities; (3) if the program, association, or organization assists student clubs organizations, and other student groups in raising funds to promote activities approved by the Board of Education; and (4) supplemental information provided by the student achievement program or by a parent-teacher association or organization in support of its application.
3. An application by a student achievement program or by a parent-teacher organization to the Board of Education requesting sanctioning shall include the following: (1) a statement of its purpose, goals, organizational structure, and membership requirements; (2) a detailed statement of how the School District and its students will benefit if the organization is sanctioned; (3) a statement of nondiscrimination consistent with all Oklahoma and federal laws; and (4) financial report as defined by Board of Education regulations, which has been performed on such.
4. The application shall be submitted to the principal for preliminary review. The principal shall forward the application to the superintendent; the superintendent shall make a recommendation to the Board of Education. The Board of Education shall review the application and shall sanction or decline to sanction the applicant.
5. The decision of the Board of Education is final and non-appealable. In order to maintain the status of a sanctioned program, association, or organization in accordance with this policy, the superintendent of schools or the Board of Education may require from any such program, association by an independent accounting firm at the expense of the sanctioned program, association or organization, on an annual basis, that a financial audit be performed on the program, association, or organization by an independent accounting firm at the expense of the sanctioned program, association, or organization. If required by the superintendent of schools or the Board of Education, the audit shall be submitted to the superintendent within ninety (90) days of the superintendent's request. The Board of Education shall review the audit submitted and determine if the program, association, or organization is entitled to continue to be sanctioned in accordance with this policy and if its funds should continue to be exempt from the statutory controls over student activity funds found in the Oklahoma School Code, OKLA.STAT. tit. 70 section 5-129. Otherwise, an annual financial report as defined by Board of Education regulations will be required. The financial report shall be submitted to the superintendent by September 1 of the year following the year of original approval and every year thereafter.
6. The superintendent of schools or the Board of Education may, at any time they deem warranted, request copies of any and all records maintained by the program, organization or association. Copies of records must be promptly provided upon request of the Board or superintendent.

7. The Board may, and non-appealable.
8. The organization may maintain bank, financial, and tax exempt status separate from the school. The organization will provide to the board of education, annually or upon request, a complete set of financial records or detailed treasurer's report.
9. Any plan, project, or movement instituted to expand, modernize, renovate, or render maintenance to school-controlled and/or owned properties, or provide academic achievement awards and other educational recognition at its discretion, withdraw sanctioning at any time it deems it is in the best interest of the School District. Any decision of the Board of Education to withdraw sanctioning is final to students or student bodies will be presented to the board of education in official session for its consideration, comment, evaluation, approval, and sponsorship. This must be done before any public announcement is made.
10. In no manner will board sanctioning of an organization preclude the organization from compliance with state and federal laws as they pertain to equal opportunity and treatment of all students. Gifts or services provided to the school should benefit both boys' and girls' activities.

Please let us know if any contact information changes from what was on your application. Anita Paul 282-8900 ext.8947 or anita.paul@guthriepls.net.

Recommended Practices

- Annual election or affirmation of officers.
- Periodic meetings open to the membership
- Full financial disclosure to the membership
- Surety bonds for treasurer and others who handle money Officer liability insurance
- System of internal controls over cash, including segregation of duties as much as possible.

Segregation of Duties

Ideally,

- The person who orders/purchases an item should not be the one who pays for it.
- The person making the purchase should not be the one who approves it.
- The person who collects money should not be the one who deposits it.
- The person who reconciles the bank account should not be the one who takes the collections.
- The person who writes the checks should not be the one who reconciles the bank account.

Recommended Minimum Internal Controls-Receipts

- Money kept safe with controlled access
- Collections listed when received

- Money deposited intact by a person other than the one collecting it
- Listed collections verified to deposit total
- Bank account reconciled monthly
- Bank reconciliations reviewed by another

Recommended Minimum Internal Controls-Disbursements

- All purchases approved in advance by someone other than the person making the purchase
- Goods checked to see they are received as ordered.
- Invoice checked to items received and order pricing; signed by person who accepts responsibility
- Signature and countersignature required on checks
- Check signer reviews documentation before signing check
- Cancelled checks listed and accounted for

Good business practices protect your assets, your officers, and your members!

What is Sanctioning?

- Allows organization to operate for benefit of students
- Board of Education has complete discretion in the sanctioning of organizations. Sanctioning Does NOT Equal control
- Board of Education does not control funds
- Board of Education does not ensure that organization complies with applicable state and federal laws
- Organizations may NOT use school district's tax-free status
Common Mistakes made by 501(c) 3
- Form 990: Sanctioned Organizations must file IRS Form 990. This is the annual "Return of Organization Exempt Form Income Tax." IRS form 990N may be filed in lieu of form 990 when gross receipts are less than \$25,000.
- Many organizations overlook the need to report compensation of \$600 or more to the IRS. Awards, fees, and similar payments must be reported on Form 1099MISC, which must be sent to the recipient no later than January 31st, and to the IRS, with a Form 1096 transmittal, no later than February 28.
The IRS may deem payments to District employees by sanctioned organizations to be taxable compensation.
- If your organization would like to make a gift of any amount to a District employee, please contact the District to ensure the gift is processed through the payroll office.

Ways to Protect Against Liability

- Insurance and bonds

- Good procedures
- Written documents to provide club “memory”
- Well thought-out activities and services
- Consider national affiliation (PTA vs. PTO)
- Remain under the control of the school activity fund

Additional recommendations

- Club Treasurer should not be the coach/sponsor of organization
- Treasurer should countersign all checks
- Keep minutes of each club meeting on file

Guthrie Public Schools Sanctioned Organizations

Guthrie Bluejay Boys Basketball Booster
 Club Guthrie Lady Jays Golf Booster Club
 Guthrie Hole-In-One Club, Inc.
 Guthrie Lady Jays Softball Booster Club, Inc.
 Guthrie Band Boosters Association
 Guthrie Football Booster Club
 Guthrie VIP (Vocally Involved Parents)
 Guthrie Wrestling Booster Club
 Guthrie Bluejay Summer Baseball Guthrie
 High School Cheer Booster Club

**OKLAHOMA STATE LAW & DEPARTMENT OF
 EDUCATION REGULATIONS**

The following words and terms, when used in this section, shall have the following meaning, unless the context clearly indicates otherwise:

“School activities” means cocurricular or extracurricular activities. Cocurricular activities are school-sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Activities normally supplement the regular instructional program.

“Extracurricular activities” means all direct & personal services for public school pupils for their enjoyment that are managed & operated under the guidance of an adult or staff member. Extracurricular activities are usually not offered for school credit nor

required for graduation; are conducted outside school hours, or a time agreed upon by the participants if partly during school hours and approved by school authorities; and their content of activities is determined primarily by the student participants.

The board of education of each school district shall exercise control over all funds on hand or hereafter received or collected, as herein provided, from student or other extracurricular or cocurricular activities conducted in the school district. Such funds shall be deposited to the activity fund. Deposit of funds subject to the requirements of school activity accounts shall be made daily; however, if cumulative deposits total less than One Hundred Dollars (\$100.00), a school district may provide for the deposit of such funds not less than one time per week. Disbursements from each of the activity subaccounts 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 subaccount was originally created. The board of education, at the beginning of each fiscal year and as needed during each fiscal year, shall approve all school activity fund subaccounts, all subaccount fund raising activities and all purposes for which the monies collected in each subaccount can be expended. Provided, the board of education may direct by written resolution that any balance in excess of the amount needed to fulfill the function or purpose for which a subaccount was established may be transferred to another subaccount by the custodian.

The board of education of each school district may designate that any of the following revenue be deposited for the use of specific student activity subaccount, or to a general activity subaccount, within the school activity fund.

- 1. admissions to athletic contests, school or class plays, carnivals, parties, dances and promenades;*
- 2. sale of student activity tickets;*
- 3. concession sales, including funds received from vending concession contracts and school picture contracts approved by the district board of education , and cafeteria or lunchroom collections;*
- 4. dues, fees and donations to student clubs or other organizations, provided that membership in organizations shall not be mandatory;*
- 5. income or revenue resulting from the operation 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;*
- 6. deposit for or collection for the purchase of class pictures, rings, pins, announcements, annuals, banquets, student insurance, and other personal items; provided the cost of such items shall not be charged against other school district funds.*

7. *income collected for use by school personnel and other school-related adult functions.*
8. *all other income, revenue, deposits or collections of any nature, including, but not limited to Indian education support funds (parental cost); laboratory fees; fees for the use of equipment owned or rented by the school district; deposits or assessments for breakage or supplies used in instructional courses; sale, exchange, lease or rent of property, supplies or products originally acquired from funds belonging to the school district or through the management, use or production of property belonging to the school district shall be deposited with the school district treasure in accordance with the provision of 62 O.S. 2001~335.*

The board of education of such district may establish, by board resolution, a general fund refund subaccount within the school activity fund. The balance in the subaccount shall be determined by need, and it shall be provided by refunds and reimbursements received, including, but not limited to, rental income, reimbursements for lost and damaged textbooks, summer school and adult tuition, overpayments, and tax refunds. The subaccount may be expended only for the refund of revenues previously received and deposited either into the subaccount or activity fund be financed by depositing all or part of the applicable collections and that all refunds be make from that account. Any remaining balance in the refund subaccount shall be transferred to the school district general fund on or before June 30 each year.

The board of education of each district may establish a petty cash account to be used only for the purpose making small expenditures, such as postage, freight or express changes, provided no single expenditure from the petty cash account shall be made in excess of Seventy-five Dollars (\$75.00) and the total expenditures during any one fiscal year shall not exceed Two Thousand Five Hundred Dollars (\$2,500.00). The school activity fund custodian shall initiate the petty cash account by filing a purchase order/encumbrance against the general fund of the school district for the authorized amount of the petty cash account which shall not exceed Two hundred Dollars (\$200.00). The general fund warrant issued in payment of said claim shall be deposit in the petty cash account in the school activity fund.

All disbursements from the petty cash account shall be made in the same manner as other disbursements from the school activity fund, except no disbursement shall be make from the petty cash account unless a prenumbered, dated receipt be obtained and signed by the person receiving payment. A school board may designate a petty cash custodian to countersign petty cash checks in place of the school activity fund custodian. The school activity fund custodian shall file claims against the general fund of the school district for reimbursement of the petty cash account whenever the need shall arise. Each reimbursement to the petty cash account shall be coded to the appropriate function/object code as appropriate. Such claims shall be itemized in the same manner as other claims

filed against the general fund, and shall have attached thereto the receipts covering each of the expenditures claimed for reimbursement. The total of the petty cash account balance and the receipts on hand awaiting reimbursement should equal at all item the authorized amount of the petty cash account.” (70 O.S. Supp 2001m ~5-129)

A prenumbered receipt shall be obtained when a check is drawn against the petty cash account, and all such prenumbered receipts shall be accounted for at the end of the fiscal year. If a prenumbered receipt is spoiled it should be marked “void” and attached along with others on which reimbursement is being claimed; the copy or stub should also be marked ‘void’ if one is being used.

None of the provisions pertaining to the petty cash account shall be construed to authorize the use of one fiscal year’s funds to pay obligations of another fiscal year. Therefore, any remaining balance in each petty cash account shall be transferred to the general fund on or before June 30 of each year.

The State Board of Education shall adopt appropriate rules and regulations and design standard forms for the proper conduct of the various student activity sub-accounts. (70 O.S. Supp. 2001, ~5-129).

The board of education of each district shall exercise control over all school activity funds except those funds which are collected by organizations chartered by the Oklahoma Congress of Parents and Teacher, Junior Achievement programs, and parent-teacher associations that are incorporated as a nonprofit corporation. Board approval on school activity funds and sub-accounts shall be specific. However, the language for approval for the various methods for raising funds and the purpose for which they are to be expended can be a general nature, the board may delegate authority through a board policy to school administrators to approve specific fund-raising activities during the year to be approved by the board at the next regular board meeting.

Title 70 O.S. Supp. 2001, ~5-129.1 provides: “Those funds which are collected by programs for student achievement and by parent-teacher associations *and organizations that are sanctioned by the school district board of education shall be exempt from the provisions as outlined in Section 5-129 of this title.* Each school district board of education shall adopt policies provisions of this section. The guidelines may include but not be limited to examinations of financial and performance audits performed on each such organization and association.”

The board of education of each district may appoint a school activity fund custodian for each operational site within the district. If a school elects to have operational site school activity fund custodians, each site school activity fund custodian shall be bonded for no less than One Thousand Dollars (1,000.00). Each school activity fund custodian shall give a surety bond as determined by the board of education, but in no case less than One thousand Dollars (1,000.00). Such bond shall be filed with the clerk of the board of education (70 O.S. Supp. 2001, ~ 5-129).

Disbursements from the school activity fund shall be by check, countersigned by the school activity fund custodian and some other person or persons designated by the board of education. Deposits to or transfers from any account may be authorized by the board of education except the refund subaccount and petty cash accounts. The school activity fund custodian shall not use funds in one account for another purpose unless a transfer is granted as provide by law. Accounts may be established by the board of education of each district by whatever name or style it deems best suited to its needs for the revenue collected.

Purchases from activity funds for material or equipment shall not be paid for unless invoices or delivery tickets are furnished. Receipts for collections shall be given by the school activity fund custodian. Pre-numbered tickets should be used for admissions in order to establish internal control. All tickets not sold by the gatekeeper should be accounted for at the end of each event and a written reconciliation made of tickets sold to actual revenues collected. Reconciliation documents should be filed in date order as part of the documentation for the activity fund.

Standard forms are not prescribed. Many good forms are now in use and each board of education shall determine if its forms meet legal requirements. Sample forms are included in this manual as a reference only.

School districts shall report all school activity financial transactions using the Oklahoma cost Accounting System.

Specific procedures for all activity funds are as follows:

1. Pre-numbered school activity fund receipts shall be issued for every account for each fiscal year.
2. The secretary-treasurer of each organization or subaccount shall issue receipts and keep records of credits, debits and balances.
3. The books of each subaccount must reconcile with the records of the school activity fund.
4. Requisition or purchase request is presented to the school activity fund custodian or their designee.
5. Purchase order is then approved by purchasing agent and the order is placed with the vendor.
6. Checks will be issued only when invoice or supporting document and merchandise have been received.

7. All checks will be issued by the school activity fund custodian and countersigned. No check will be issued in excess of subaccount balance.
8. Record of all bad checks shall be kept and charged to proper sub-account.
9. School activity fund (Fund 60) shall be reported to the State Department of Education through curricular subject dimension of OCAS, where applicable. Reports will be transferred by magnetic media.
10. The school activity fund custodian shall furnish a report to the superintendent and board of education monthly this report shall show previous balance in each subaccount and total school activity fund balance.
11. Every teacher in the school system should be informed that all money received is to be turned into the school activity fund custodian.
12. The petty cash account is the only one that can be reimbursed from the general fund.
13. A general fund refund sub-account within the school activity fund may be established by board resolution.

(OAC 210:25-5-13)

GPS BOARD OF EDUCATION POLICY

C-20

ACTIVITY FUNDS

The Guthrie Board of Education shall exercise complete control over all activity funds and shall adopt appropriate rules and regulations for handling, expending, and accounting for all such funds.

At the beginning of each fiscal year and as needed during each fiscal year, the board shall approve all school activity fund subaccounts, all subaccount fund raising activities and all purposes for which the monies collected in each subaccount can be expended.

The superintendent shall cause the activity account to be audited annually by a certified public accountant that will be selected by the board. The audit shall be furnished to the board and the cost of the audit shall be paid from the general fund.

Every teacher and/or sponsor in the school system should be informed that all money received is to be turned in to the school activity fund custodian. Every teacher and/or sponsor shall receive a Guthrie Public School Activity Fund Procedure Handbook.

No expenditures shall be made from activity funds except by check and on the authorization of the sponsor of the group to whom the fund belongs. All such checks are to be issued and countersigned by the custodian of the activity fund and some other person or persons designated by the board of education. No checks will be issued in excess of a subaccount balance.

All activity monies shall be deposited daily with the activity fund custodian. 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 shall be made daily by the activity fund custodian into an interest bearing checking account.

A record of all bad checks will be kept by the activity fund custodian. If the activity fund custodian is unsuccessful in collecting funds, the bad check will be charged back to the proper subaccount.

The activity fund custodian shall keep complete and accurate accounts of all activity funds, and shall see that monthly reports are made available to the activity fund subaccount sponsors. The activity fund custodian shall furnish a report to the superintendent and board of education each month. This report shall show the previous balance in each subaccount and the total district activity fund balance. The activity fund custodian shall reconcile the report to the superintendent and board of education.

The activity fund custodian, upon approval by the board of education, shall establish a petty cash account for each site to be used only for the purpose of making small cash expenditures, such as postage, freight or express charges. This account shall not exceed two hundred dollars (\$200) at one time, and no expenditure shall exceed seventy-five dollars (\$75). The total expenditures during any one fiscal year will not exceed two thousand five hundred dollars (\$2500) per school building.

The activity fund custodian will be appointed by the board of education. The custodian will provide a surety bond in an amount determined by the board, but not less than one thousand dollars (\$1000).

These provisions shall not apply to funds collected by student achievement programs or parent-teacher associations and organizations that are sanctioned by the board of education. Guidelines adopted by the board for the sanctioning of such organizations and associations may include, but not be limited to, examinations of financial and performance audits performed on each such organization and association.

The superintendent is directed to establish regulations governing activity funds. Such regulation, when approved by the board of education, shall become policy.

REFERENCE: 70 O.S. SECTION 5-129, SECTION 5-129.1

70 O.S. SECTION 5-135 Section C Page 9

GUTHRIE PUBLIC SCHOOLS PROJECT MASTER FILE LISTING

ACTIVITY FUND PROJECTS

<u>PROJECT #</u>	<u>DESCRIPTION</u>
801	CENTRAL FACULTY
802	CENTRAL ACTIVITY
803	CENTRAL PTO
804	COTTERAL PTO
805	COTTERAL ACTIVITY
806	COTTERAL FACULTY
808	FOGARTY PARENT ORG.
809	FOGARTY ACTIVITY
810	FOGARTY FACULTY
811	ELEM SNACK GRANT
812	GUES ACTIVITY
813	GUES FACULTY
814	GUES HONOR CHOIR
815	GUES PARENTS ORG.
816	GHS SPECIAL KIDS
817	ART JUNIOR HIGH
818	JH BUILDERS CLUB
819	ATHLETICS JUNIOR HIGH
820	GOLF JUNIOR HIGH
821	FHA JUNIOR HIGH
822	HONOR SOCIETY JH
823	JR HIGH ACCOUNT
824	JR HIGH FACULTY
825	LIBRARY JR HIGH
826	LEARN 2 LOVE
827	CHEERLEADERS JH
830	STUCO JH

831 T.S.A. JR HIGH
832 YEARBOOK JR HIGH
834 JH ACADEMIC TEAM
840 CHARTER OAK
841 CHARTER OAK PTO
842 CHARTEROAK FACULTY
850 ACADEMIC TEAM HS
851 ART CLUB HS
852 ATHLETICS HS
853 HS CHEER
854 FOOTBALL CAMP
855 TENNIS HS
856 GHS LIBRARY
858 GHS LINK CREW
859 BAND (OPERATING) HS
860 CLASS OF 2021 HS
861 CLASS OF 2023 HS
863 CLASS OF 2019 HS
864 GHS ALUMNI ACCOUNT
865 CLASS OF 2022 HS
866 CLASS OF 2024 HS
867 CLASS OF 2025
868 CLASS OF 2026 HS
869 ENGLISH CLUB
870 HS FACULTY/COURTESY
871 HS STUDENT PANTRY
876 FFA/4H BOOSTER CLUB
877 FFA HS
878 FCCLA (FHA) HS
879 FOREIGNLANGUAGE
880 XC BLUECREW
881 LADY JAY BASKETBALL
882 GHS RUNNING CLUB
883 HERITAGE CLUB HS
884 HIGH SCHOOL ACCOUNT
885 STUDENT SUPPORT HS
886 HONOR SOCIETY HS
889 KEY CLUB HS
890 SPEECH HS
891 STEM CLUB
892 MATH OF FINANCE
893 MU ALPHA THETA HS
894 HS PROM ACCOUNT
895 JROTC HS
897 SOCCER CLUB HS
898 SCIENCE CLUB HS

899 STUDENT COUNCIL HS
 900 SITE BEAUTIFICATION
 902 VOCAL HS
 903 VIP
 904 YEARBOOK HS
 907 HS MEMORIAL FUND
 908 VOCAL TRIP ACCOUNT
 911 FFA BUILDING FUND
 913 DRAMA HS
 922 COURTESY COMMITTEE
 925 GENERALFUND REFUND
 927 HALLOF FAME BANQ.
 929 DIST SPECIAL OLYMPICS
 931 TECH. INSURANCE ACCT
 932 SUMMER SCHOOL HS
 933 FAVER C&C
 934 TRANSPORTATION C&C
 935 VENDINGMACHINE ADM
 937 FAVER ACTIVITY
 938 NATIVE AM PARENTS
 940 ADMINISTRATION MISC
 942 C.N. CLEARING ACCT

PROGRAM LISTING

<u>CODE</u>	<u>DESCRIPTION ATHLETICS PROGRAMS-COMPETITIVE</u>
801	Change/Change Return
802	Baseball
803	Basketball (Boys)
804	Basketball (Girls)
805	Football
806	Girls Golf
807	Boys Soccer
808	Girls Soccer
809	Boys Tennis
810	Boys Track
811	Wrestling
812	Cheerleaders
813	Girls Tennis
814	Girls Track

815	All Sport Passes
816	Boys Golf
817	Girls Cross Country
818	Playoffs
819	Boys Cross Country
820	Cross Country (Boys & Girls)
821	Concessions
822	Misc. Fundraisers
823	Donations
824	Maintenance to Athl. facilities/equip.
825	Vending
826	Advertising
827	Track Girls & Boys
828	All Sports
829	Sports summer camps
830	Basketball Boys & Girls
831	Girls Softball
832	Athletic Mdse sold to students
833	Tennis Girls & Boys
834	Soccer Girls & Boys
835	Sub Reimbursements
836	Programs
837	Entry Fee
838	Sports Clinic
839	Game Security
840	Meals
841	Game Officials
842	Tournament Expenses
843	Gate Workers
844	Coaches Uniforms
845	Equipment
846	Uniforms
847	Single Sport Pass
848	Student Sport Pass
849	Reserved Seat pass
850	Athl. Misc.
851	Concession Worker

852	Dues
853	Try Out Fee
854	Cross Country
855	Travel Reimbursements
856	Scorekeeper/Clock keeper
857	OSSAA Sport Pass
858	Dues/Fees
859	Golf
860	AWARDS
861	VOLLEYBALL
862	SPIRIT WEAR FUNDRAISER
863	FREE THROW A THON

SUMMARY

The goal of this manual is to provide each user of the Guthrie 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 sponsor’s for the most crucial procedures to follow:

1. All collections made by sponsors must first be receipted by the sponsor, be turned into the Site Financial Secretary each day and a receipt obtained from the secretary for all such collections.
2. 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 within the school activity fund must clearly understand that this action is prohibited and do not cash personal checks under any circumstances.
3. 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 School Activity Fund Custodian and acquire their net balance in the sub-account before any additional transactions or proposed new debt is incurred.
4. All bills incurred in any given sub-account of the Activity Fund should be promptly paid within one (1) month of the receipt of goods or services.
5. In the event of fund raisers, the Board of Education requires a complete and accurate accounting of all inventory received for sale from the time it is received on site until the last item is either sold or turned back in for credit. These procedures must

include a requirement to account for every item or product, by name of student or sponsor, from the point they receive possession to the point they turn in sales collections or unsold product.

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

GUTHRIE PUBLIC SCHOOLS			
Receipt			
Received From:	Date	Number	Amount
CHECK WRITER'S NAME NSF CK698	6/25/2010	5039	\$295.00

Year	Fund	Type	Number	Receipt	Program	Project	Unit	Amount
2010	50	AR	1880	5039	845	853	705	\$275.00
2010	50	AR	1690	5039	984	940	705	\$20.00

SAMPLE

***** Notification of payment of returned check. Funds will be redeposited into project account that they were originally deposited.

GUTHRIE PUBLIC SCHOOLS			
Receipt			
Received From:	Date	Number	Amount
CHECK WRITER'S NAME NSF CK698	6/18/2010	5019	(\$178.00)

Year	Fund	Type	Number	Receipt	Program	Project	Unit	Amount
2010	50	AR	1880	5019	845	853	705	(\$178.00)

SAMPLE

***** Notification of a returned check. Funds will be deducted from project account that they were originally deposited.

ACTIVITY FUND FORMS
FOUND ON GPS WEBSITE UNDER BLUEJAY BUNDLE

1. AF PO Request
2. Request to Increase PO
3. Activity Fund Deposit Slip
4. Activity Fund Start Change Request
5. Activity Fund Money & Ticket Report
6. Activity Fund Sponsor Ledger Sheet
7. Activity Fund Request for Transfer of Funds
8. Activity Fund Fundraiser Request
9. Activity Fund After Sale Accountability Form
10. Activity Fund Request for New Account
11. Athletic Department Non-Commercial Vendor Claim
12. Parent/Student Refund Form
13. Request for Activity Fund Cash Advance
14. Request to Close/Void PO
15. PaySchools Product Listing Request
16. Non-Commercial Vendor Claim
17. Sponsor Affidavit of Responsibility form
18. Employee Affidavit of Responsibility form

FINANCIAL REPORT FOR SANCTIONED ORGANIZATIONS

(Must cover 12 month period, from July 1 to June 30 or months in existence if new organization)

Organization Name

A. BEGINNING BALANCE as of _____ \$ _____ (A)

B. REVENUES:

Fund Raiser, Merchandise sales, Etc.:

_____ \$ _____

_____ \$ _____

_____ \$ _____

Donations:

_____ \$ _____

_____ \$ _____

_____ \$ _____

Contributions:

_____ \$ _____

_____ \$ _____

_____ \$ _____

Other:

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

Total Revenues \$ _____

(B)

C. TOTAL AVAILABLE (A Plus B) \$ _____ (C)

D. EXPENDITURES:

Fundraising Expenses \$ _____

Supplies/Materials \$ _____

Advertising \$ _____

Postage, Mailings, Etc. \$ _____

Equipment \$ _____

Donations/Contributions \$ _____

Other (list): \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

Total Expenditures \$ _____

(C)

E. ENDING BALANCE AS OF June 30, (C minus D) \$ _____ (E)

Year-end bank statement and reconciliation **must** accompany report.

BANK RECONCILIATION FOR SANTIONED ORGANIZATIONS

Balance per Bank Statement, June 30, 20____ \$ _____
(A)

ADD:

Deposits in Transit \$ _____
 \$ _____
 \$ _____

Total Deposits in Transit \$ _____

(B)

DEDUCT:

Outstanding Checks \$ _____
 \$ _____
 \$ _____
 \$ _____
 \$ _____
 \$ _____

Total Outstanding Checks \$ _____ **(C)**

OTHER ADJUSTMENTS (+/-) \$ _____
 \$ _____

Total Adjustments \$ _____ **(D)**

BALANCE per financial records, June 30, 20____ \$ _____
 ===== **(E)**

$(A + B - C (+/-) D = E)$