



Union Public Schools
Finance Division

ACTIVITY FUND MANUAL

Union Activity Fund Office
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ACTIVITY FUND MANUAL

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GENERAL INFORMATION

Definition

Activity funds are funds and revenues collected from student or other extracurricular activities that are conducted in the school district, and control of such funds is statutorily exercised by the Board of Education. These funds are non-appropriated funds (not received from state or federal governments or through local tax receipts). School Activity Funds are managed and operated under the guidance of a district staff member for the benefit of students. School Activity Funds are governed by policies and guidelines set by state statutes, the Oklahoma Department of Education, and the Union Public Schools Board of Education. For additional information about activity fund regulations, please refer to Oklahoma Statute Title 70 § 5-129 and Union Public Schools Board Policies #3010 and #3080.

School activity funds primarily serve three functions:

1. To provide additional support and resources for student co-curricular activities which are defined as school-sponsored activities designed to supplement the regular instructional program.
2. To provide resources for student extra-curricular activities, usually conducted outside school hours and are defined as activities that are not offered for school credit nor required for graduation.
3. To provide resources to pay for certain district-related adult expenses, including items unable to be purchased under general or bond funds.

Such funds shall be deposited to the credit of the account maintained for the benefit of the particular activity within the School Activity Fund and shall not be used for any purpose other than that for which the account was originally created. These sub-accounts each have their own unique project code, whereby revenues and expenditures may be tracked.

Audits

The Board of Education shall contract for an annual audit of all school district funds each fiscal year, which shall include all school activity funds. The original report of such audit shall be delivered to the Chief Financial Officer and to the Board of Education.

TYPES OF ACTIVITY FUNDS

General Activity (8801*) and Specific Purpose Activity Funds (various numbers)

The purpose of the general activity fund account is to provide money to spend on student needs; whether it's instructional, non-instructional, extra-curricular, or an incentive use. The sources of revenue from this account come from fundraisers, donations, or admission sales for an upcoming field trip. These activity funds are supervised by a Sponsor and the Site Activity Fund Custodian. Student-raised funds may **not** be used for personal staff purchases.

Staff Courtesy Funds (8802*)

The Board of Education approves the use of activity funds to create a staff courtesy fund. The revenue for this fund is comprised of staff donations, social dues, and staff fundraisers.

All items that benefit an **individual** (staff gifts, flowers, birthday items, t-shirt and other clothing, etc.) must be purchased from the staff courtesy fund. Staff courtesy funds are subject to the same rules and regulations as other activity funds.

Contract Funds (8881*)

Funds generated by District contracts (Coke contracts; picture contracts, etc.) are considered public funds and may be used for any Board approved District purpose. Examples of District purposes include: staff meeting refreshments, staff appreciation, miscellaneous supplies, instructional materials and equipment. Purchases for flowers, gifts, t-shirts and other clothing, etc. that would benefit an **individual are not allowed** in contract activity funds. The only exceptions will be for length of service or achievement awards for an individual staff member.

Media Activity (8882)

Media funds are generated by book fair fundraisers and donations. Examples of media purchases include books, magazine subscriptions, book covers, labels, office supplies and other related equipment that is all retained in the media center. These items may be for student use or instructional use in the media center.

**Project number may differ in non-elementary sites*

Always ask the question: are the funds being expended out of the appropriate project? Funds obtained through student-driven activities may only be used for student-related expenses. Funds obtained through contracts such as Coke and picture commissions are considered "public funds" and may not be used for any non-public purpose. For example, the funds in an 8881(contract) sub-account may be used for staff expenses only if that expense would benefit the entire school-not an individual.

RESPONSIBILITIES OF THE SITE ACTIVITY FUND CUSTODIAN (PRINCIPAL)

Principals, being responsible for their school's overall program, are accountable for knowing and enforcing all policies and rules governing School Activity Funds. The Site Activity Fund Custodian is designated by the Board of Education each year and is responsible for the following duties:

1. Become familiar with the Activity Fund Manual.
2. Must approve appropriate site Sponsors to guide and supervise authorized student groups, and to oversee all Board-approved fundraising activities. Ensure that appropriate responsibility and authority is properly understood by those Sponsors. Because the principal is the approving officer, he/she may not act as a group sponsor.
3. Ensure that budgets for all site activity funds are approved by the Board of Education **prior to** the receipting of revenue or expense of funds. Budget revisions must also be approved and submitted for Board approval when changes to revenue and expense categories are needed. Ensure that the funds from each site activity fund sub-account for which they are responsible are used only for the specific purposes listed on the Board approved budget and that the funds have a sufficient balance prior to purchase requests without overspending.
4. Educate all faculty members (particularly new teachers/staff) concerning the proper use of funds and proper purchasing procedures. Ensure that all Board policies related to school activity funds are made available to and followed by the Sponsors.
5. Periodically evaluate the performance of each sponsor to determine that all functional duties are being substantially carried out.
6. Ensure that the Sponsor's financial records for their site activity fund sub-account for which they are responsible reconcile monthly to the Activity Fund Spreadsheet provided by the District Activity Fund Custodian and immediately report any discrepancies in the reconciliation.
7. Report to the Superintendent or Chief Financial Officer any cases of theft or suspected theft of cash and/or merchandise belonging to the School Activity Fund.
8. Approve each purchase requisition. Ensure that expenses comply with Board established purchasing and bidding procedures. See Board policy 3010 for purchasing and bidding procedures.
9. Contact the District Activity Fund Custodian for assistance if needed.

Gift Cards/Coupons/Certificates

The IRS considers gift cards, gift coupons and gift certificates to be cash equivalents and therefore are never exempt from income reporting requirements. Therefore, gift cards, gift certificates and gift coupons **may not** be purchased from any District funds including Activity Funds.

RESPONSIBILITIES OF THE SPONSOR

The Sponsor of any Board approved group, club, or student organization is responsible for the following duties:

1. Become familiar with the Activity Fund Manual.
2. Become familiar with and follow all Board financial policies and procedures as well as state laws regarding student activity funds.
3. Prepare and submit an *Application for Fund Raising Activity* and completed *Profit and Loss Summary* form to the District Activity Fund Custodian who will submit them for Board approval. Submit budget revisions as needed. The submitted forms must be as complete and detailed as possible.
4. Ensure that funds are not collected until **after** the budget has been Board approved and that those funds collected are handled according to state law. Funds are to be spent for the purpose that the account was established.
5. Plan in advance. Once budgets are Board approved, determine purchasing needs and submit purchase requisitions in a timely manner. This allows the Sponsor to obtain approval and receive a purchase order **prior to** the actual ordering of goods and/or services. Sponsors should bear in mind that when they make purchases prior to proper approval and issuance of a purchase order, they do so at their own financial risk! **Do not make purchases without a purchase order.**
6. Inspect materials received and authorize payment when delivery is complete and quality of merchandise is determined to be satisfactory. The Sponsor's signature on the invoice signifies that the claim is approved for payment. Sign and send all packing slips/invoices to the District Activity Fund Custodian for payment. Invoices are required before payment may be made.
7. Do not make purchases in excess of the approved amounts without approval from the District Activity Fund Custodian.
8. Issue receipts for all funds collected and keep records of revenues and expenses. Ascertain that all receipts are properly accounted for and deposited with the site secretary. If two (2) or more fundraisers are in progress for an organization at the same time, they must be receipted separately or listed separately with the amount received for each fundraiser.
9. Perform a monthly reconciliation with the Activity Fund Spreadsheet provided by the District Activity Fund Custodian and report all discrepancies immediately. Financial records must be kept for a minimum of five (5) years.
10. Submit all fundraiser requests for the new school year to the District Activity Fund Custodian prior to the deadline for such request.
11. Make sure that no sub-account (project number) operates in an unapproved deficit balance.

Gift Cards/Coupons/Certificates

The IRS considers gift cards, gift coupons and gift certificates to be cash equivalents and therefore are never exempt from income reporting requirements. Therefore, gift cards, gift certificates and gift coupons **may not** be purchased from any District funds including Activity Funds.

RESPONSIBILITIES OF THE SITE SECRETARY / FINANCIAL CLERK

The site secretary (or financial clerk) of each site/department is responsible for the following duties:

1. Verify all cash/checks presented to you for deposit at the time you receive them. Make sure all sub-account receipts balance with the collections and provide a receipt to the sponsor. If two (2) or more fundraisers are in progress for an organization at the same time, they must be receipted separately or listed separately with the amount received for each fundraiser.
2. Prepare daily deposits and have ready for transfer to the ESC in a timely manner.
3. Notify the Site Activity Fund Custodian (Principal) of discrepancies, noncompliance, and/or minimal record keeping.

RESPONSIBILITIES OF THE DISTRICT ACTIVITY FUND CUSTODIAN (ESC)

The District Activity Fund Custodian is responsible for the following duties:

1. Be familiar with activity fund policies and procedures.
2. Provide Activity Fund spreadsheets to the sites which will show the necessary information for Sponsors to perform monthly activity fund reconciliations.
3. Submit Activity Fund budgets and any revisions prior to the beginning of the school year to the Board of Education.
4. Provide support and communication with the site Sponsors and Site Activity Fund Custodians concerning any activity fund sub-account.
5. Review requested purchases for accuracy and completeness and determine if purchases fall within purpose and scope of project, including board policy, state/legal regulations, etc. Review that all purchases were listed as an expense on Fundraiser Applications if applicable.
6. Issue all disbursements. Ensure that sub-accounts do not have an unapproved deficit balance. Notify the sponsor when funds are not sufficient.
7. Approve the monthly financial report to the Board of Education.

FUNDRAISERS

Most school activity fund organizations hold some type of fundraiser during the school year and it is the responsibility of the Sponsor to be knowledgeable about policies and procedures regarding fundraisers before deciding to hold a fundraiser. All fundraisers must be approved by the Site Activity Fund Custodian and the Board of Education **prior to the beginning of any fundraiser.**

Fundraisers include both profit and non-profit (i.e. BOGO or Scholastic dollar book fairs), because merchandise is still being sold to students, staff, or the public. Refer to Union Public Schools Board Policy #3080.

Types of Fundraisers

There are three types of fundraisers:

1. **Consignment fundraisers** only obligate the District to purchase the number of items that were actually sold. Unsold merchandise can be returned to the vendor without obligation. A requisition for 10% of the estimated purchase cost must be submitted with the *Application for Fundraising Activity* form. Once this fundraiser has been approved by the Board, the requisition for 10% of the estimated expenses must be encumbered/processed by the Accounting Department prior to the start date of the fundraiser. After the fundraiser is complete, additional requisition(s) for any amounts not previously encumbered (progress payments) must be submitted as the fundraiser progresses. All invoices and receiving documentation should be forwarded to the District Activity Fund Custodian. In addition, a fundraiser reconciliation must be completed (located at the bottom of the *Application for Fundraising Activity* form) and attached to the final invoice for payment. All purchase orders must be approved by the Board before any payment can be made. Examples of this type of fundraiser include book fairs and yearbook sales.
2. **Non-consignment fundraisers** create a district obligation to purchase all items regardless of the number of sales. A requisition for the full purchase cost must be submitted with the *Application for Fundraising Activity* form. Once this fundraiser has been approved by the Board of Education, but before the activity begins, a purchase order must be issued that encumbers the estimated obligation to the vendor for the entire fundraiser. This ensures that the estimated funds to be paid to the fundraising vendor will be reserved.

Some examples of non-consignment fundraisers are as follows:

- 1 Customized – Customized merchandise that is ordered from a vendor (i.e. adding the Union Logo). These items cannot be returned to the vendor. An example would be t-shirt sales.
- 2 Perishable Items – Examples include items such as pizza days, cookie dough sales, sausage sales, etc.

Since the District is obligated for the total cost of the fundraiser regardless of the number of items sold, activity fund organizations that participate in non-consignment fundraisers must have sufficient funds in their activity account to cover the entire cost of these fundraisers before participation can be approved.

3. **Pre-paid non-consignment fundraisers** allow an organization to take orders, collect funds, and then order the merchandise from the vendor. A requisition is not required to be presented with the *Application for Fundraising Activity* form. Pre-paid ordering is a viable option to organizations that need to raise money but do not have funds available to encumber a purchase order for a large amount. The requisition for the order must be submitted and processed into a purchase order before the Vendor receives the order for this type of fundraiser. Examples of this type of fundraiser include t-shirt sales.

Application for Fundraising Activity

The District Activity Fund Custodian will annually seek Board approval for common fundraisers, such as Yearbook sales and Bookfairs. Once approved, the Accounting Department will inform each site of the approved fundraisers at the beginning of each school year. Any fundraising activity not included on the list must be presented *individually* for Board approval so please plan accordingly.

For every fundraiser, an “Application for Fundraising Activity” form must be completed by the sub-account sponsor and approved by the site administrator. All forms must be submitted to the Accounting Department prior to the start of the fundraising activity and will be maintained in the Accounting Department upon Board approval.

- A. Complete the anticipated dates, school name, site code, account name and project code on the form.

(Please note that should the dates of the fundraiser change, the original fundraiser application may be revised and resubmitted to the Accounting Department.)

- B. Describe the type of proposed fundraiser and give specific details as to how the revenue will be used. There can only be one fundraiser per form. Additional information may be attached to further clarify the activity to the Board. Specifically list donations to other organizations that are included as part of the expenses.

The Sponsor and Site Activity Fund Custodian must sign and date the form and submit it to the Accounting Department. A copy of the form with the Board approved stamp and date will be returned to the Sponsor. After the Sponsor has been notified of Board approval, funds may be collected and requisitions processed for approval of expenses up to, but not to exceed, the amount of actual funds deposited.

End of Fundraiser

Within two weeks of the fundraiser being completed, the Sponsor shall prepare the final *Reconciliation Worksheet for Fundraiser* form as well as the reconciliation located on the bottom of the original fundraiser application (Part III: Net Profit), and sign it. The Principal shall also sign, acknowledging loss or profit, then send all paperwork back to the District Activity Fund Custodian. Please keep a copy for your records.

USDA Smart Snacks in Schools and Fundraisers

In accordance with the Healthy Hunger-Free Kids Act of 2010, the USDA has issued nutritional standards for all foods and beverages sold to students during the school day, including food sold through fundraisers. No food can be sold during any mealtimes (i.e. Breakfast or lunch). These standards were implemented to promote healthy eating choices, while limiting choices such as sugar, fat, and salt. The State of Oklahoma allows school districts 30 exemptions per semester, for **up to 14 days** for each fundraiser, to sell food items that don't meet nutritional standards set by the Act. **As a result of this Act, a USDA Smart Snacks form is required for every food requisition submitted regardless of purpose or beneficiary.**

CROWDFUNDING (On-line Fundraisers)

The only two platforms allowed by Union Public Schools currently for on-line fundraising are Donorschoose.org and Partners in Education. Donorschoose.org is a 501(c)(3) nonprofit organization that allows individuals to donate directly to public school classroom projects. Donorschoose.org enables teachers to request materials and resources for their classrooms and makes these project requests available to individual donors through its website.

Crowdfunding solicitations (collaborative funding via the Internet) by any employee outside of any sanctioned organization must follow the guidelines established by the Board of Education. In particular, these crowdfunding applications must be approved by the appropriate administrator(s) before the project is posted on the Internet.

In order to use an on-line crowdfunding platform, the originator must complete the *Crowdfunding Approval Application* found on the Union website. Once the fundraiser is approved and the request is signed by the appropriate administrative personnel, the originator can initiate the campaign through Donorschoose.org or Partners in Education. Once the products are received as a result of the fundraiser, they become property of Union Public Schools and must be submitted to the Board of Education for acceptance and shall remain with the school. You must complete the lower portion of the approved application form and return it – along with any packing slips or other proof of delivery documents – to the ESC District Activity Fund Custodian who will submit the items for Board approval. In addition, all products received are subject to **Board Policy 3150 – Asset Management**. Funds raised via crowdfunding solicitations must be deposited into a school activity fund unless an alternative fund has been approved by the CFO prior to project being posted.

CASH HANDLING PROCEDURES

Sponsors

- Do not collect funds until after:
 - The activity fund has been approved by the Board (if requesting a new sub-account be established).
 - The fundraiser activity has been approved by the Board.
- An InTouch receipt is to be issued for all funds collected. If funds are being collected and there is difficulty issuing individual receipts, please contact the Treasury Department for acceptable alternatives.
- Do not accept postdated, temporary or out-of-state checks.
- **All cash/checks must be deposited into the District's bank account.** For funds collected for a charitable organization, please refer to Board Policy 3080, letter C.
- **If two (2) or more fundraisers are in progress for an organization at the same time, they must be processed as separate line items in InTouch.**
- State law requires that funds be deposited **by the next business day if the deposit is over \$100**. If the deposit is under \$100, the school may accumulate the funds until the deposit reaches \$100 as long as the funds are deposited by Friday of the week of collection. **At no time are funds to be left in a sponsor's desk, classroom, or taken home overnight.** All funds that are not deposited daily should be turned in to the main office to be locked in a safe.
- An End of Period (EOP) must be processed in InTouch for any cash/check collections at the end of business if the deposit is over \$100. Turn the cash/checks in to your designated staff member who is responsible for making your school deposits and processing your EOP.

Office Staff

- Collect cash/checks from students, parents, and staff. An InTouch receipt should be issued for all monies collected. Receipts must be issued at the time the money is collected and should never be issued after the funds have been exchanged.
- Endorse the back of each check with the District's bank endorsement stamp. **Do not accept post-dated checks or temporary checks.** If a temporary or post-dated check is accepted, it will not be processed and will be returned back to the site.
- Count and verify funds collected by processing an End of Period in InTouch. Your End of Period will replace the carbon copy deposit slip previously used, and the printed forms will provide all the information needed for Treasury to process the deposit.
- To be in compliance with State Law, deposits over \$100 must be sent to the ESC Treasury Department by the next business day using the appropriate cash delivery procedures. If the deposit is under \$100, the school may accumulate the funds until the deposit reaches \$100 as long as the funds are deposited by Friday of the week of collection. All deposits must be locked in the school safe nightly. Employees should **never** take deposits home with them or leave them in a classroom overnight.
- All cash/checks received must be deposited into the District's bank account.
- **If two (2) or more fundraisers are in progress for an organization at the same time, they must be on separate items in InTouch, and listed individually on the Revenue by Tender.**
- Your deposits must be in a locked deposit bag with proper paperwork before they can be picked up by the courier for delivery to the Treasury Department, and should always be tracked on the "Cash Pickup Form." Please be sure to send your "Cash Pickup Form" to the Treasury Department by the third day of the following month. For Example: Send October Cash Pickup sheet by November 3rd.
 - It is very important that the Cash Pickup Form is maintained. This form shows when a bag is picked up from your school, who released the bag and what courier received it. This procedure will help ensure an appropriate audit trail for all of your site's bags if there is ever an issue locating one.
- Please contact the Treasury Department for OCAS coding questions related to revenue, InTouch training, or for any questions related to cash handling procedures.
 - Sarah LaRue (918) 357-6229 Treasury Supervisor/Analyst (Coding and Deposits)
 - Jen Hein (918) 357-6096 Treasury Specialist (InTouch)

PURCHASING

General

All District purchases must follow District Board Policy #3010, Purchasing and Procurement. All sponsors and site activity fund custodians shall be familiar with this policy. All purchases shall be made with the use of a purchase order issued prior to the ordering of goods or services.

The sponsor shall be responsible for initiating the requisition, in coordination with their site secretary/financial clerk, through the financial software system. Any necessary supporting documentation (supplier quote; District-approved art design; contractual agreement; etc) shall be submitted at the time of the request.

Only after the sponsor has received the purchase order shall the order be placed with the supplier. The purchase order number must appear on all invoices submitted by the supplier.

Invoices must be approved for payment, after you have verified all items have been received and all pricing/fees are correct. Legibly sign your name on the invoice, include "okay to pay" and date. Return invoices (and any packing slips or other proof of delivery documents) in a timely manner to the ESC Accounting Department, where payment shall be processed. Items received direct to the site must be received in the Munis Receiving Module.

Guidelines for Local Store Purchases (Sam's, Walmart, Lowe's, Hobby Lobby and Mardel)

1. The buyer must have a copy of the purchase order in hand to show the store clerk.
2. All receipts must be taped to a letter size sheet of paper and have an approval signature, the date signed, and "Okay to Pay" written on them. Receipts must be submitted to the Accounting Department within three days of the purchase.
3. **Lowes purchase orders must have the name of the buyer on the requisition.**
4. Walmart, Hobby Lobby and Mardel require the use of a membership card. The buyer will need to bring proof of PO# in order to pick up the card and the Vendor copy of the purchase order. At that time, the buyer will be given a detailed list of guidelines for how to use the card when they shop. Please keep in mind, there are a limited number of cards for the entire district.
5. Sam's Club also requires the use of a membership card. Each site will have their own cards issued to individuals. Only those with a card will be issued a purchase order.

UWEAR Store Purchases

1. The site personnel will request a quote from the UWEAR store manager.
2. Site personnel will originate the order to the UWEAR store through the *UWEAR District Order Form*.
3. The UWEAR personnel will notify Financial Reporting of the transaction and Financial Reporting shall prepare a journal entry to record the expense out of the site's proper account.

Assumption of Responsibility

State Law requires purchase orders be issued and funds encumbered prior to the ordering of any goods and/or services from the vendor. District personnel do not have authority to waive state law. The District has the right to refuse payment for any goods and/or services ordered without a purchase order. The debt could possibly become a personal obligation of the individual placing the order and the vendor would be notified that the District is not obligated to make payment. However, should the District agree to allow payment to the vendor, the payment will be paid out of the individual's site Activity Fund once an Assumption of Responsibility form is completed and submitted with a requisition for the infraction amount.

ESTABLISHMENT OF ACTIVITY FUND SUB-ACCOUNT

To establish an activity fund sub-account, the Sponsor will contact the Site Activity Fund Custodian and discuss the following:

1. The purpose for which the sub-account is to be established.
2. The types of revenues to be collected.
3. How the revenue will be collected (i.e. fundraisers, ticket sales, etc.).
4. The types of expenses.

After site approval of the proposed activity, the Sponsor will request from the Accounting Department and complete a *Request for New School Activity Sub-account* and submit via email to the Treasury and Accounting Departments. After Treasury and Accounting approve the new account, the District Activity Fund Custodian will submit the new Sub-account for approval by the Board of Education. This submission is required at least two weeks prior to the Board meeting date, which is generally the second Monday of every month. **Do NOT collect funds or make purchases until after the activity fund sub-account has been approved by the Board.**

ANNUAL SUBMISSION OF BUDGETS

State law requires that every activity fund sub-account have an annual Board approved budget on file prior to collecting revenue or expending funds.

The District Activity Fund Custodian will annually seek Board approval for all School Activity Fund Subaccounts and the associated revenues and expenditures prior to July 1st for each school year. Once approved, the Accounting Department will inform each site of the approval at the beginning of each school year.

After the Sponsor has received a copy of the Board approved budgets, funds may be collected, and requisitions generated for approval of expenses up to but not to exceed the amount of actual funds deposited.

If a revision is required, the Site Activity Fund Custodian (Principal) should correspond in writing with the District Activity Fund Custodian the need for the revision. Should the revision be deemed necessary, the District Activity Fund Custodian will submit revision to the Board for approval.

2020-2021 Board Approved Projects

Dept	Site		Project Numbers						
2000	.050	FINANCE	8802	8868	8880	8881	8933		
2060	.050	EDP	8808						
3000	.050	STEM	8879						
3030	.050	SPECIAL ED	8919						
3050	.056	TECHNOLOGY ESC	8889						
4000	.050	COMMUNITY SCHL	8843						
4024	.050	SUMMER SCHL	8821						
6000	.050	SAFETY	8870						
6100	.051	CHILD NUTRITION	8847	8862					
3065	.057	ADULT ED	8813						
4010	.105	GROVE	8801	8802	8881	8882			
4012	.115	BOEVERS	8801	8802	8881	8882			
4013	.120	CLARK	8801	8802	8881	8882			
4014	.122	DARNABY	8801	8802	8881	8882			
4015	.125	PETERS	8801	8802	8881	8882			
4016	.130	ANDERSEN	8801	8802	8881	8882			
4017	.135	MCAULIFFE	8801	8802	8881	8882			
4018	.140	JARMAN	8801	8802	8881	8882			
4019	.145	CEDAR RIDGE	8801	8802	8881	8882			
4020	.150	MOORE	8801	8802	8881	8882			
4021	.155	ROSA PARKS	8801	8802	8881	8882			
4022	.156	RPECEC	8802	8881					
4023	.160	JEFFERSON	8801	8802	8881	8882			
4025	.180	OCHOA	8801	8802	8881	8882			
5010	.510	6th/7th GRADE	8801	8802	8803	8807	8828	8848	8881
			8882	8894	8898	8925	8930	8940	
5020	.620	8th GRADE	8801	8802	8828	8848	8881	8882	8889
			8890	8894	8910	8930	8940		
5030	.720	9th GRADE	8801	8802	8819	8848	8856	8858	8881
			8890	8925	8940				
5040	.705	HIGH SCHOOL	8801	8802	8805	8806	8820	8823	8833
			8837	8844	8845	8848	8856	8858	8875
			8877	8878	8881	8882	8884	8886	8889
			8890	8891	8906	8912	8925	8940	
5050	.725	ALTERNATIVE	8801	8881	8929				
3010	.053	ATHLETICS	8827	8839	8872	8874	8903	8961	
3020	.710	FINE ARTS	8849	8859	8867	8887			
6090	.713	UWEAR	8932						
6090	.713	UMAC	8824	8842	8851				

MISCELLANEOUS

Personal Reimbursements only paid out of Activity Funds

It is the expectation of the Board that all purchases of goods or services be accomplished through the proper purchasing procedures using a purchase order to a vendor as outlined in Board policy. However, in the event a vendor does not accept a purchase order, personal reimbursements are sometimes approved in *activity fund sub-accounts only*. Please remember the following information regarding personal reimbursements:

- When personally purchasing goods or services, the District is **not** obligated to reimburse the individual.
- A completed *Personal Reimbursement Justification* form is required to be attached to the reimbursement requisition.
- Invoices that accompany personal reimbursement requests **should not** be billed or charged to school district accounts. Invoices should reflect the individual's name and **all appropriate sales taxes**. An itemized receipt is required by state law and must clearly describe the item(s) purchased, unit price, total cost, date, and vendor name. Additionally, proof of payment should be included on the invoice/receipt. **A credit card receipt or statement is not enough for reimbursement.** The district retains the right to refuse reimbursement for items deemed inappropriate and for taxes incurred. Personal reimbursements should be kept to a minimum. Whenever possible, a purchase order should be issued directly to the vendor. (Note: Fixed Asset items should not be included on personal reimbursements unless prior arrangements have been made with the Fixed Asset Department at the ESC.) Additional information regarding reimbursements may be found in Board Policy 3010.

Independent Contractors

All independent contractors paid through Activity Funds must meet the Internal Revenue Service (IRS) definition of an independent contractor. He or she must sign the following statement on the Supplier Application Form, the purchase order, or time invoice affirming their status:

I, the undersigned, also affirm that in performing the above-mentioned services, I am an independent contractor as defined by IRS regulations, and I am paid to perform similar services for at least two other entities in addition to Union Public Schools. I shall not act as nor be an agent or employee of Union Public Schools. I understand that I will receive an IRS form 1099 from Union Public Schools and I will be responsible for all applicable withholdings and taxes.

When submitting a requisition for contract labor, please include the correct name, business name (if different), address, and phone number. **(Note: Employees of the district must be paid through payroll).**

Any person(s) hired for contract labor to perform services for the school district is/are required to sign a copy of the purchase order stating the terms and conditions of the agreement and have a completed "Felony and Sex Offenders Compliance Affidavit" form (Title 70 O.S. § 6-101.48 & Title 57 O.S. § 589) on file. This requirement can be met by completing a "Supplier Application" form or by using the time sheets that contain the felony compliance statement on the bottom of the form. The individual performing the work must sign a time sheet and/or submit an appropriate **itemized** invoice to receive payment. The District Activity Fund Custodian requires completed **original** time sheets and invoices, billed to Union Public Schools and the original purchase order signed by the contractor providing the service.

If an individual and/or business require a signed contract other than a purchase order, it must be submitted to and approved by the Board of Education prior to performance of any services. **No employee or associate of the District has the authority to enter into an agreement/contract on behalf of the school district unless authorized by the Board of Education.** While planning events or projects, please submit the requisition and contract in a timely fashion to allow for Board of Education approval. The Board of Education generally meets the second Monday of each month. Please refer to the Board of Education page on Union Public School's website for specific Board meeting dates.

Payroll

Frequently, a Site Activity Fund Custodian will choose to use an activity fund sub-account to pay District employees for activities such as tutoring. Fund 60 payroll totals will be reconciled and deducted from the appropriate activity fund 60 sub-account balances on a bi-monthly basis.

Transfers

Monies from school activity accounts may be transferred to other approved school activity accounts ONLY upon Board approval, as required by state statute. When a sub-account has completed its purpose and excess funds exist, an *Activity Fund Transfer Request* may be submitted to the Board of Education for approval. Both the giving and receiving sub-account custodians must approve the transfer.

Gifts and Clothing

The IRS requires gifts and clothing purchased and given to District employees be tracked for income reporting purposes. Requisitions for gifts and clothing will need to be accompanied by a list with the name of each staff member receiving the gift or clothing items, and the value of each item given. Any gift or non-uniform clothing that exceeds \$25.00 per item per calendar year will be added to the employee's annual W-2 and reported as additional wages. Gift cards of any amount are considered cash by the IRS and are not appropriate gifts for employees.

LIST OF FORMS FOUND ON THE DISTRICT WEBSITE -

<https://www.unionps.org/finance-forms/>

- Activity Fund Transfer Request
- Activity Fund Manual
- Application For Fund Raising Activity
- Crowdfunding Approval Application
- Personal Reimbursement Justification
- USDA Smart Snacks Form
- Reconciliation Worksheet for Fund Raiser