ACTIVITY FUND HANDBOOK

2025-2026

INTRODUCTION

This manual was written to provide operating standards for everyone at Piedmont Public Schools who conducts business using activity accounts. We recognize that we have a high level of accountability to donors and taxpayers for all funds handled by district employees. Everyone who conducts business using activity accounts must follow these procedures and policies adopted by the Piedmont Public Schools Board of Education as well as the laws adopted by the State of Oklahoma.

DESCRIPTION AND LIMITATIONS OF THE SCHOOL ACTIVITY FUNDS

Activity Funds are non-appropriated funds which the Board of Education designates to be placed in specific activity accounts. Non-appropriated funds are funds not received from state or federal governments or through local tax receipts. Activity funds may be raised from such sources as:

- Admission fees to athletic events, plays, carnivals, or dances
- Sales of student activity tickets
- Concession sales, including funds received from vending concessions contracts and school picture contracts approved by the Board of Education
- Dues, fees, and donations to non-mandatory student organizations and which is not derived from the lease, rental or sale of property, supplies, products, or other district assets
- Income or revenue derived from operating 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
- Deposits or collections for the purchase of class pictures, rings, pins, announcements, banquets, and other such personal items; provided the cost of such items shall not be charged against other school funds
- Other income collected by school personnel for school functions as approved by the Board of Education

In summary, the Oklahoma Statutes mandate that the local Board of Education must be in control of all public funds collected and expended by a school district. The Attorney General of Oklahoma has defined public funds to include any funds raised by students; funds raised on school property that has not been rented by a parent support groups; funds raised by a parent support group that includes school personnel.

It is important that these concepts be properly understood and that the person involved is accurately informed in this regard. PRINCIPALS, SECRETARIES, SPONSORS, AND ANYONE ELSE DEALING WITH ACTIVITY FUNDS ARE TO BE HELD ACCOUNTABLE FOR THEIR ACTIONS.

THE GOLDEN RULES OF SCHOOL FINANCE

- Always have an approved PO in hand before making a purchase.
- Always deposit money daily.
- Always double-count and receipt money when it changes hands.
- Always look for the best price for quality goods and services.
- Never purchase anything with money that was collected during the event.
- Always receipt money received for $10.00 and over.

EMPLOYEE COMPENSATION

All PPS employees who provide services for the activity fund (e.g., refereeing, umpiring, ticket or gates sales, operating the clock or doing books) will be paid through payroll and payroll taxes will be incurred.

ILLEGAL EXPENDITURES

A requisition needs to be submitted and approved by the site principal and superintendent prior to ordering any items or spending any money from an account. An approved purchase order must be in place before purchasing any goods or services. If a purchase or order is made prior to approved purchase order, an illegal expenditure form will be filled out by the requestor, their supervisor, the Activity or Encumbrance Clerk and Chief Financial Officer.

Examples of illegal expenditures include: making a purchase or receiving services for which payment is required before an approved purchase order has been issued; spending more than the amount of an approved purchase order; failing to pay for goods or services within the current fiscal year.

If any illegal expenditure has taken place, the responsible party must sign the Illegal Expenditure Form, which is then attached to the purchase order for inspection by the auditing firm. Making repeated illegal expenditures may result in the denial of the ability to engage in fundraising activities as well as disciplinary action including removal of extra duty assignment and/or termination.

RESPONSIBILITIES OF SPONSORS

Sponsors for any group, club, or student organization are responsible for the following duties:

- The sponsor shall work closely with the group and give supervision or guidance to student officers, exerting leadership and counsel where required.
- The sponsor should confirm that the fundraiser has been approved by the Board of Education prior to collecting money.
- The sponsor shall organize and conduct all fundraising activities and make certain that all receipts are properly accounted for and deposited with the site/activity financial secretary.
- The sponsor shall turn in deposits of all funds received to their site financial secretary.
- The sponsor shall give the financial secretary a signed deposit record.
- The sponsor shall 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 packing slip and invoice signifies that the claim is approved for payment.
- The sponsor shall not place any order or purchase any item(s) without an approved purchase order.
- The sponsor shall not purchase gift cards for any student, faculty or district patron.
- Keep track of account balances, all purchase orders (open, closed, and unpaid), fundraiser requests, invoices waiting to be paid, and receipting.
- It is very important for each Sponsor to check all detail of account information and make sure it is correct.

NO SPONSOR OF ANY ACCOUNT SHALL MAKE PURCHASES OR OBLIGATIONS IN EXCESS OF AVAILABLE FUNDS ON HAND

RESPONSIBILITIES OF THE SITE/ACTIVITY FINANCIAL SECRETARY

- It is mandatory for all financial secretaries to attend the annual Activity Fund Workshop conducted by the district.
- The financial secretary shall coordinate with teachers/sponsors to ensure all deposits are made daily.
- The financial secretary shall help sponsors to help ensure fundraisers have been board-approved before collecting any funds.
- The financial secretary shall receive deposits from all club treasurers, teachers/sponsors, etc., and retain a copy of the sponsor's receipts.
- The financial secretary shall verify the amount of deposit by counting money in front of the individual making the deposit.
- The financial secretary shall sign the deposit record after verification.
- Keep track of account balances, all purchase orders (open, closed, and unpaid), fundraiser requests, invoices waiting to be paid, and receipting sponsors for money submitted.
- It is very important for each site's financial secretary to check all detail of account information and make sure it is correct.

RESPONSIBILITIES OF THE DISTRICT OFFICE

- The district office shall receive daily deposits from the financial secretary.
- The district office shall verify the amount of deposit by counting money in front of the financial secretary.
- The district office shall sign the deposit record after verification and provide the financial secretary a copy.
- The district office shall make daily bank deposits.
- Pay invoices after receiving proper documentation from the school site financial secretary.
- Issue Illegal Expenditure Form when necessary.
- Complete the end-of-the-month closeout process in our Activity Fund Accounts, reconciling balances with bank statements.

TAX-EXEMPT SALES

All items purchased by a public school for the school's use qualify for an exemption from sales tax. Orders using money that flows through the District bank accounts for educational purposes are allowed to use the District's tax-exempt number. Orders using any money that does not flow through the District bank accounts are not to use the District's tax-exempt number. The school district will not reimburse for sales tax that is incurred on purchases made on behalf of the district.

DEPOSITS

- A receipt should be issued for all daily collections. Receipt books will be issued in triplicate, with one (1) copy distributed to the individual [white], one (1) copy attached to deposits [yellow], and one (1) copy shall remain in the receipt book [pink]. All receipt books will be turned in to the Activity Fund Custodian upon completion or at the end of the school year.
- Sponsors will fill out a deposit slip and take it, along with all of the collections and yellow receipts to the Activity Fund Custodian. Include all yellow voided receipts to verify the number sequence.
- All deposit slips and receipts must clearly define the revenue source (fundraiser: t-shirts, candy sales, dues, etc.) If revenue is received for more than one fundraiser at the same time, it must be receipted separately or listed separately on the receipt with the amount received for each fundraiser.
- All deposits must be turned in to the business office by 3:15 p.m., if amount exceeds $100.00. If amount is under $100.00, deposit must be locked in school office overnight and brought to the finance office the following school day.
- Deposits must be brought to the finance office by a school employee. A student should never have a deposit in their possession at any time.

** Put account number on all checks before turning in with deposit slip. **

If your account name is on the payable line, you do not need to write the acct # too.

CREDIT CARDS

1. Credit cards (including store cards) may be checked out from the Administration office using the Credit Card Sign-In/Out Log.
2. An employee shall not make personal purchases using the school credit card.
3. All charges on the card require a prior approved purchase order and a signed itemized store receipt.
4. Employees shall be responsible for reimbursing any charges without prior approval.
5. The card, approved purchase orders, and itemized store receipts shall be submitted no later than the close of the next business day to the Administration office.
6. Loss of card shall be reported immediately to the Business Office.
7. Credit cards are only to be used if a purchase order is not accepted by the vendor.

REPORT OF FUNDS

Records shall be kept of all funds collected, handled or disbursed by any school or activity by the sponsor of the activity and the School Activity Fund Custodian.
The School Activity Fund Custodian or District CFO/Treasurer shall provide a detailed report to the Board of Education at the end of the fiscal year showing beginning balance, receipts, expenditures, transfers, and ending balances of each account of the school activity fund as of the close of the fiscal year.

A report may also be provided to the Board of Education at the regularly scheduled meeting each month presenting the financial information of each account of the school activity fund, expenditures, transfers, and ending balances of each account for the previous month.

AUDIT

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 an audit shall be delivered to the Superintendent and the Board of Education.

The auditor will give assistance and advice when necessary to ensure adequate compliance with Activity Fund Procedures.

Audits are the final control to assure Activity Funds Clerks that procedures used in handling of funds entrusted to them are entirely adequate for the protection of themselves and all personnel.

ACCOUNTING SYSTEMS

A central accounting system for all school activity funds is maintained by the Central Business Office. Such an accounting system provides a complete record of receipts, expenditures, transfers, and fund balances of each subaccount of the school activity fund. School activity funds shall not carry a negative balance.

All activity funds must utilize the Oklahoma Cost Accounting System (OCAS), which is the account classification system developed by the Oklahoma State Department of Education.

TRAVEL

All overnight travel must be approved by the Board. No travel arrangements, including event registrations, may be made until you have received board approval & Purchase Orders are in place.

The overnight travel form is on the PPS website under Quick Links/Human Resources Forms/Job-Related Overnight Travel Request Form. This form must be completed, signed & submitted to Sandy Lemaster in the Human Resources Department by the Tuesday **BEFORE** the next scheduled Board Meeting.

Once you have Board approval, please send all travel arrangement requests to Ashley Weatherby (ashley.weatherby@piedmontschools.org) and Heidi Lindsay (heidi.lindsay@piedmontschools.org).

ACTIVITY FUND
ELECTRONIC REQUISITION PROCEDURES

DO NOT ORDER UNTIL YOU RECEIVE A PURCHASE ORDER! Purchase Order date must be before EVENT OCCURS and before INVOICE DATE!

DO NOT PURCHASE GIFT CARDS OF ANY KIND!!! THEY ARE AN ILLEGAL EXPENDITURE!!!

First Time Only – Change Login Password:

Login:

Click on **Activity** icon on computer

Type in **Username** – First Name.Last Name (Ex: Jennifer Fuller = jennifer.fuller)

Type in **Password** – First Letter First Name Last Name (Ex: Jennifer Fuller = jfuller)

NOTE: If your first initial & last name are four characters or less, add 25 to the end of your first initial & last name. (Ex: Cindi Lee = clee25)

Click on **File** in the upper left-hand corner

Click on **Change Your Password**

Enter **Old Password**

Enter **New Password**

Reenter Password

Click **Save**

The password has now been changed, and you are ready to proceed to the next page to begin the requisition process.

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ELECTRONIC REQUISITION PROCEDURES

DO NOT ORDER UNTIL YOU RECEIVE A PURCHASE ORDER! Purchase Order date must be before EVENT OCCURS and before INVOICE DATE!

Login:

Click on **Activity** icon on computer

Type in **Username** – First Name.Last Name (Ex: Jennifer Fuller = jennifer.fuller)

Type in **Password** – The password you created

Open the requisition form:

Click on **Menu** in the upper left-hand corner

Move cursor to **Requisitions**

Click on **Issue Requisitions**

Follow the directions below to enter information and to submit the requisition:

Click the **Create** button

REQUISITION: No action required (System defaults to the next available requisition number)

APPLIED DATE: No action required (System defaults to current date)

ISSUE DATE: No action required (System defaults to current date)

STATUS: No action required (System defaults to "O")

TYPE: No action required (System defaults to "R")

SELECT CONVERTER: Select Heidi Lindsay, if not already selected

SELECT REVIEWER: Select the checkbox by the reviewer for your site or activity

PERSON/PENCIL BUTTONS ARE BESIDE VENDOR TEXT BOX: Click in the text box. Start typing the vendor name to select or scroll to proper vendor and select by double-clicking on vendor name.

If your vendor is not in the system, please confirm that they will take a Purchase Order. Then, you will obtain a W-9 and send it to ashley.weatherby@piedmontschools.org or heidi.lindsay@piedmontschools.org so we can set them up as an approved vendor.

GENERAL DESCRIPTION: Type Account Number/Site/General Description of Requisition (Ex: 810/HS/Officials, 981/SR/Books, 823/HS/Concession Supplies, 920/HS/Travel, 952/PI/Teacher Room Money, etc.)

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ACCOUNT INFORMATION:

NUMBER: If you only have one account, that account number will default for you

If you have multiple accounts, type in the account number or click on the button beside the number box

Click on the correct Activity Fund Account

Click the **Select** button

QTY: Enter quantity of item

UNIT PRICE: Enter unit price, the math is calculated for the Amount

REMARKS: List the item description, including part numbers, color, catalog numbers, etc.

EXPENDITURE CODING:

Click the **Select** button at the end of the row

Pick the appropriate description displayed in words for your activity account

Be certain correct description for request is submitted

Click the **Select** button at the top of current box

Click **Save**

To enter more items on the requisition, click the **Add Line** button

Go back to **QTY:** and repeat the process for all other items

When all items for this requisition have been entered, it is automatically sent to the converter when you choose **Exit** or **Create** to put in another requisition

You have now completed and submitted a requisition!
BUT WAIT…. THERE'S MORE!!

ACTIVITY FUND
ELECTRONIC REQUISITION PROCEDURES

DO NOT ORDER UNTIL YOU RECEIVE A PURCHASE ORDER!
Purchase Order date must be before EVENT OCCURS and before INVOICE DATE!

To view the status of requisitions:

Click on **View**

Click on **View Requisitions**

Click on a requisition in the **Requisitions for submitter** box to view its information

Displayed in the middle of the screen is the "Status" of the requisition

The requisition must be approved by the approver and converter before becoming a purchase order

When the requisition has been approved by the converter and the "Status" is displayed as Approved purchase order, you will also see the PO issue date, PO number, and total.

If needed, you can print the Purchase Order using the Option button in the View Requisition screen.

Please note: The requisition number & P.O. number are different. After the requisition is converted, please only use the P.O. number on all correspondence & paperwork.

CONGRATULATIONS!!
YOU HAVE A PURCHASE ORDER AND MAY NOW MAKE YOUR PURCHASE!