



Tahlequah Public Schools Financial Procedures Manual

Tahlequah Public Schools

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Board approved: August 2018

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INTRODUCTION

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

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

- A. The Board of Education of each school district shall exercise control over all funds on hand or hereafter received or collected, as herein provided, for student or other extracurricular activities conducted in the school district. Such funds shall be deposited to the credit of the account maintained for the benefit of the particular activity within the School Activity Fund. Deposits of funds subject to the requirements of this section shall be made daily. Disbursements from each of the activity accounts shall be by check countersigned by the School Activity Fund Custodian and shall not be used for any purpose other than that for which the account was originally created. The Board of Education, at the beginning of each fiscal year and as needed during the year, shall approve all school activity fund sub accounts, all sub account fund raising activities, and all purposes for which the monies collected in each sub account can be expended.

- B. The Board of Education of each school district may designate that any of the following revenue be deposited for the use of specific school activity accounts, or to a general activity fund within the school activity fund:
 - 1. Admission to athletic contests, school or class play, carnivals, parties, dances and promenades;
 - 2. Sale of student activity tickets;
 - 3. Concession sales, including funds received from vending concession contracts
 - 4. Dues, fees, and donations to student clubs or other organizations, provided that membership in such clubs or organizations shall not be mandatory;
 - 5. Income or revenue resulting from the operations of student organizations or club projects, provided, such revenue is not derived from the sale of property, supplies, products or other assets belonging to the school district. When approved by the Board of Education, student organizations or club projects may include fund raising activities, the revenues from such activities may be used for the purpose of purchasing goods or services otherwise considered to be general fund expenditures;
 - 6. Deposits for, or collections for the purchase of class pictures, rings, pins, announcements, calling cards, annuals, banquets, student insurance and/or other such personal items; provided the cost of such items shall not be charged against other school funds.
 - 7. Other income collected for use by school personnel and other school related adult functions.

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

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

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

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

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

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

GENERAL RESPONSIBILITY OF THE SITE OFFICE MANAGER REGARDING ACTIVITY ACCOUNTS

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

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

GENERAL RESPONSIBILITY OF THE DISTRICT ACTIVITY FUND MANAGER

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

1. The Finance office is responsible for maintaining an accurate account of each sub-account within the district.
2. Posts all deposits to proper sub-accounts.
3. Assigns and records Purchase Order numbers.
4. Issues all disbursements: ensures that all sub-accounts do not have deficit balances; notifies the site office manager when funds are not sufficient or does not have the proper documentation attached.

5. Reconciles bank statements each month.
6. Issues a monthly financial report to the Board of Education and submits monthly Activity Account Reports to site office managers.
7. Prepares all activity fund records/reports and presents them to the school district auditors.
8. Available to assist site office managers.
9. Collects non-sufficient funds.
10. Works closely with the District Financial Director to resolve discrepancies and answer questions.

Purchasing/Payment procedures

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

Fundraiser Procedures

- A. All Fundraisers MUST be Board approved BEFORE the fundraiser begins
- B. Note: The Fundraiser Form must be submitted in e-format (destroy any of the old forms you may have – they will not be accepted if turned in), also, new lines have been added to the fundraiser form for tracking purposes
- C. Fill out the Fundraiser request form completely – be specific with information. E-mail the request to your Site Office Manager
- D. Submit the e-fundraiser form to your Principal/Director for approval – forward the signed e-form to accounting@tahlequahschools.org
- E. The Finance office will review the form and determine if the request will need to be tracked (new column on form) then forward the form to the Superintendent and Board Clerk
- F. Upon approval by the Superintendent, the Board Clerk will add the fundraiser request to board meeting agenda for Board approval
- G. Following the board meeting the approved form will be available through the District J: drive. The Office Manager will notify the sponsor/staff that the fundraiser has either been approved or was not approved
- H. Any money that is going to funnel through an activity account, even non-profit money – should have an approved fundraiser
- I. All fundraisers must be board approved, this includes any fundraiser that an employee wishes to create utilizing online services such as, “GoFundMe,” “Donors Choose,” or similar websites. Additional information will be required for this type of fundraiser and must be sent prior to page creation. Submit a detailed list of items requested, upon approval submit a copy of the requestor’s “page,” after items are received send proof of receipt of items.
- J. **ALL items received from a fundraiser are property of Tahlequah Public Schools, not the individual/teacher**
- K. PLEASE NOTE: If you make changes to a previously Board Approved fundraiser it must be resubmitted for approval otherwise it is not the same fundraiser and not approved

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

- A. Notify your Site Office Manager that you are starting your approved fundraiser
- B. Fill out requisitions and obtain PO#'s for fundraiser vendors
- C. If you will be needing event “start up cash” you will need to fill out a requisition in your name and the “Cash Advance” form – write “start up cash” and the name of the fundraiser event on the form – your Site Office Manager will send these forms to the Finance office so a PO# can be assigned – in order to receive a “start up cash” check, all original paperwork must be received at the Finance office in a timely manner
- D. When collecting checks make sure the check is made out to Tahlequah Public Schools or the school site name
- E. All funds collected must be receipted and deposited into the school activity fund account
- F. **RECEIPT – RECEIPT – RECEIPT – WRITE RECEIPTS** using receipt books or the Classroom Receipt form on page 39
- G. All items purchased should be expended and coded through the school’s activity fund
- H. NEVER use cash collections to purchase additional supplies and materials, NEVER pay a person with cash, plan ahead and have PO's in place
- I. When money is being collected from students it is the teacher/sponsor’s responsibility to inform students, at the beginning of each fundraiser/event, that should the teacher/sponsor be absent or

- unavailable to collect their fundraised/classroom money, they are to turn all funds in to the site office manager or a site administrator (each site will have a plan set at the beginning of each school year)
- J. Tracking– It is recommended that you start a notebook to help you track your fundraisers – set up dividers for each fundraiser and keep copies of requisitions, receipts, invoices – any paperwork that will help you keep an accurate tracking for each fundraiser
 - K. At the completion of your fundraiser, you must turn in a copy of your Profit/Loss Report to your Site Office Manager who will send a copy to the Finance office for Auditor review

Deposits

- A. Fill out the Deposit Count Sheet completely – Activity Account Name – Date – Activity Account Number – Source of Funds (fundraiser name, donation, lost book, field trip, etc.)
- B. List coin amounts with subtotals – list currency amounts with subtotals – list check amounts with subtotals – total your deposit
- C. Your signature is required along with a witness signature
- D. All collected Activity Fund money must be turned in to the Site Office Manager on a daily basis using the Deposit Count Sheet
- E. Hand carry the Deposit Count Sheet and money to your Site Office Manager
- F. Your Site Office Manager will verify your totals – write you a receipt – and take your deposit to the bank

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

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

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

- A. You will notify a Site Administrator that your students will be turning in money and that you are going to be unavailable to collect their money – Arrangements should be made with an administrator to collect these funds in your absence

- B. You will inform your students at the beginning of each fundraiser/event – that should you be absent or unavailable to collect their fundraised/classroom money, they are to turn all funds in to the Site Office Manager or a Site Administrator per your sites prior arrangements.

What is a Supplemental Contract?

- A. Contracts are agreements made between Tahlequah Public Schools and a specific vendor – it designates respective responsibilities for the provision and date(s) of named services
- B. The Supplemental Services Contract is a simple form designed for use by Tahlequah Public Schools and the “independent contractor” performing services to be paid upon completion of services approved by the Board of Education. An e-Contract form is available.
- C. Contracts must be Board Approved prior to services being performed
- D. Contracts can only be signed by the Board President and the contract vendor – no one other than the board president can sign a contract for Tahlequah Public Schools
- E. Make sure to use the e-form version of the Supplemental contract
- F. Any contracted person or group having direct contact with students must have an approved background check completed prior to the contracted service

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

Cash Advances/Startup cash/P-card check-out

Cash advances are allowed only when students will be traveling with the sponsor/coach. A list of students will need to be provided/attached to the cash advance form (pg. 40) – you will also need to detail how the money will be spent before the cash advance will be approved.

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

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

Credit card check-out forms (pg. 41) will need to be fully completed and attached to a requisition in order to obtain a PO#. This form will need to be in the hands of the site office manager before you will be allowed to check out one of the District P-cards.

(Wal-Mart & Reasor’s cards are available through the site Office manager’s office).

The P-card along with ALL itemized signed/dated receipts and invoices MUST be submitted & returned in a timely manner upon completion/return of the trip or event.

Filing a yearly budget

Each activity account is required to submit an estimated budget for the beginning of each new fiscal year, starting July 1. The budget form (pg. 48) is to be completed and returned to the Activity Fund Specialist prior to June 15. These budgets should be submitted to the Board of Education for approval prior to the beginning of the school year.

If an organization has a major change in sources of revenue or expenses, a revised budget should be submitted to the Finance Office for presentation to the Board.

Inventory

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

How to open a new activity account

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

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

Workshop & Student travel request

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

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

Do not e-mail or fax these forms – they must be on the required color form to be considered!

Trips – out of state – overnight travel packets

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

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

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

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

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

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

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

Trip refunds

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

Travel reimbursement when traveling with students

Reimbursement for travel with students must be approved prior to the date of the trip and a PO number assigned. Upon completion of the trip, a Reimbursement Form must be completed, signed, approved and submitted upon return from the trip

Overnight stay is required for meal reimbursement.

12–24 hours of travel in–state = \$40.00 max in a 24–hour period

12–24 hours of travel out of state \$60.00 max in a 24–hour period

Receipts – all original itemized receipts (signed & dated) are required for reimbursement. A gratuity up to 15% and sales tax may be reimbursed.

Mileage (a standard mileage chart can be found on the back of the reimbursement form) only if a school vehicle is NOT available – reimbursement mileage MUST be approved prior to the trip

District employee travel (without Students)

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

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

A. Expenses

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

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

C. Lodging – Reimbursement for lodging may be authorized for nightly rates at the discretion of the Superintendent. Direct billing through TPS for lodging payment is preferred. All claims for

reimbursement must be accompanied by valid receipts showing printed name and address of business. If lodging is requested, an itinerary and/or schedule is required in advance.

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

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

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

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

Site/Department based budgets

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

Grants, gifts, awards (Board Policy # 3097)

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

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

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

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

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

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

D. Report on Gifts

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

E. Gifts to Employees

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

Steps for applying for a Grant

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

Procurement

Purchasing Goods and Services

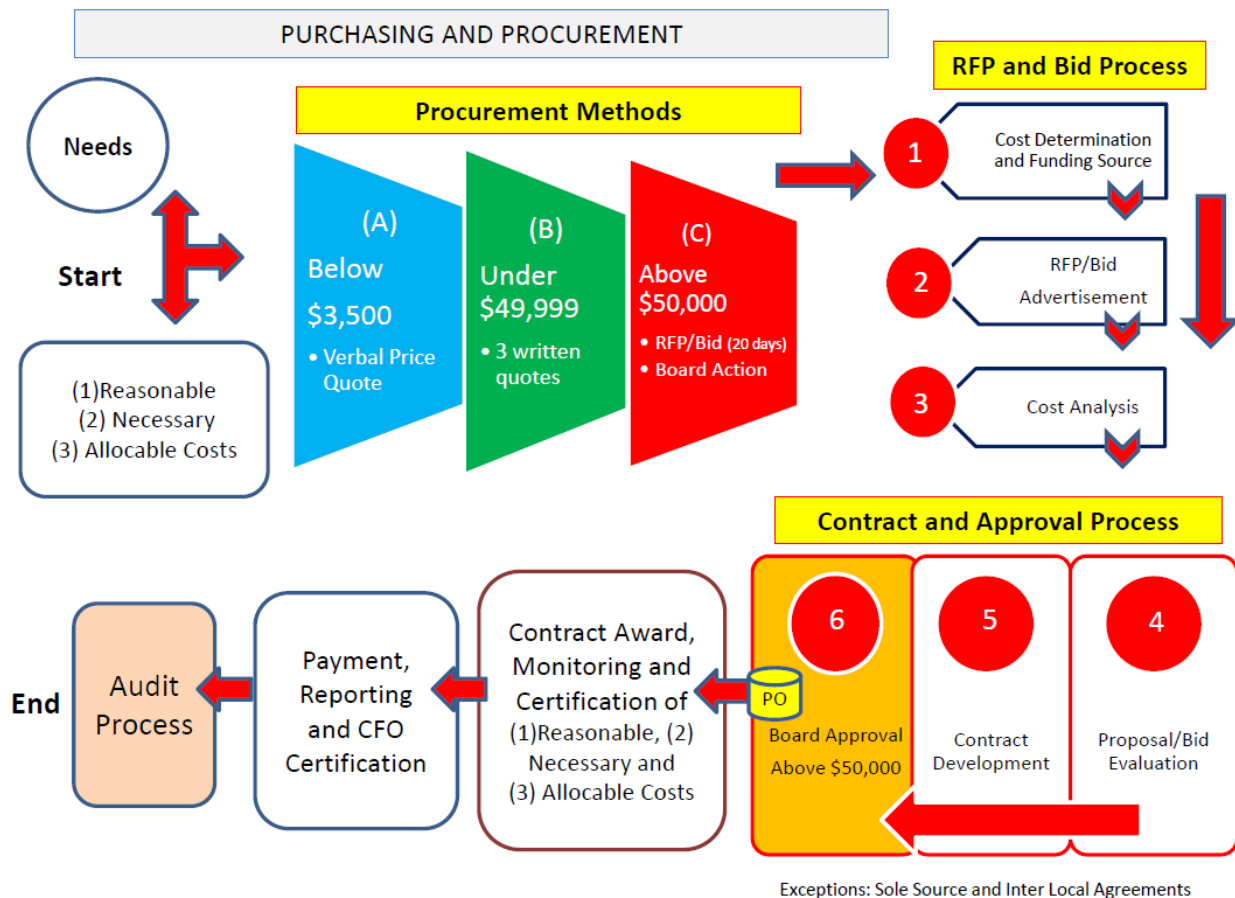
1. Authority to Purchase – The Board of Education authorizes the Superintendent to establish procedures for the procurement of supplies and services in accordance with federal and state law, responsible purchasing practices and this policy. The District’s purchase of goods or services is contingent upon availability of funding. All non-salary related debts and/or financial obligations of the District shall be incurred as authorized by and process in accordance with this policy and corresponding purchasing procedures.
 - a) The Tahlequah Board of Education in regular, special, or emergency session is the only entity which can bind the district to a purchase of goods and services. (Title 70 O.S.A. 5-117)
 - b) The Board of Education will duly appoint purchasing officer(s).
2. The District will have internal control systems to provide reasonable assurance that it is managing federal financial assistance programs in compliance with applicable laws and regulations as directed by the State Department of Education. Methods and procedures will be in place to minimize the time elapsed between the transfer of funds from the State and the disbursement of these funds by the District.
3. Whenever possible the Superintendent will provide a formal request for quotes or accept bids for goods or services that will be purchased with grant funds. Goods and services received in consideration for grant funds will be monitored and careful consideration will be provided as to the quality of the goods received and/or the performance of services rendered prior to the District entering into future contracts for goods and services.
4. The District’s criteria for purchasing all items and services shall be:
 - a) Best possible quality
 - b) Lowest possible cost
 - c) Specifications of the User
 - d) Availability of products or services
5. Purchasing Procedures for the General Fund
 - a) The staff initiates a request for requisition.
 - b) Requisitions must be approved by the site principal, administrator, or director.
 - c) The approved requisition is presented to the Superintendent for approval.
 - d) The signed requisition is submitted to the Encumbrance Clerk who will determine that the encumbrance will not exceed the balance of the appropriation to be charged.
 - e) A copy of the encumbrance or purchase order may be used as the authority to complete the purchasing process.
 - f) Encumbrances must be submitted to the Board of Education in the order of their issuances on a monthly basis, subject to a monthly business cycle cut-off date. (DETERMINED BY THE BOARD OF EDUCATION)
 - g) Approved encumbrances shall be listed in the minutes of the Board Meeting, by the minutes clerk.
 - h) After satisfactory receipt of the goods or services, the purchasing officer(s) shall deliver the encumbrance and all supporting documents, including a non-kick-back statement (if required) and signed delivery receipt to the encumbrance clerk who shall certify the bill for payment.
 - i) See purchasing and procurement flow chart

Vendor information & required documents

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

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

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



FORMS

TPS Employee

ACTIVITY/SITE ACCOUNT AFFIDAVIT OF RESPONSIBILITY

School Year: _____

Site

As a TPS Sponsor/Staff of an activity/site account I acknowledge:

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

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

Signature

Date

Printed Name

Site Office Manager or District Business Office

Date

<p>For use by the District Business Office</p> <p>Date of Training _____</p> <p>Location _____</p> <p>Notes:</p>
--

TAHLEQUAH PUBLIC SCHOOLS
NOTICE OF FINANCIAL PROCEDURES VIOLATION

TPS Employee

TO: _____

DATE: _____

FROM: Executive Director of Personnel

SUBJECT: Explanation of FINANCIAL PROCEDURES VIOLATION

The Affidavit of Responsibility states:

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

**A copy of the signed Affidavit of Responsibility is attached

ACTION TAKEN:

Signature of Employee

Date

Signature of Executive Director of Personnel

Date

TPS PTO/Booster Organizations

ACTIVITY ACCOUNT AFFIDAVIT OF RESPONSIBILITY

School Year: _____

Site

As a PTO/Booster parent of an activity account I acknowledge:

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

I acknowledge that I have received training on the District's policies and procedures for financial transactions which includes receipting money, deposits and making purchases. I understand that violation of these policies and procedures may result in my removal from the responsibilities of the activity account as a PTO/Booster parent, and/or having to personally pay for purchases I have made that do not follow those procedures. I pledge to adhere to the procedures and responsibilities as directed therein by the Board of Education for Tahlequah Public Schools

Signature

Date

Printed Name

Site Office Manager or District Business Office

Date

<p>For use by the District Business Office</p> <p>Date of Training _____</p> <p>Location _____</p> <p>Notes:</p>
--

TAHLEQUAH PUBLIC SCHOOLS
NOTICE OF FINANCIAL PROCEDURES VIOLATION

PTO/Booster Organization

TO: _____

DATE: _____

FROM: TPS Director of Finance

SUBJECT: Explanation of FINANCIAL PROCEDURES VIOLATION

The Affidavit of Responsibility states:

I acknowledge that I have received training on the District's policies and procedures for financial transactions which includes receipting money, deposits and making purchases. I understand that violation of these policies and procedures may result in my removal from the responsibilities of the activity account as a PTO/Booster parent, and/or having to personally pay for purchases I have made that do not follow those procedures. I pledge to adhere to the procedures and responsibilities as directed therein by the Board of Education for Tahlequah Public Schools

**A copy of the signed Affidavit of Responsibility is attached

ACTION TAKEN:

Signature of PTO/Booster

Date

Signature of TPS Director of Finance

Date

Tahlequah Public Schools

ACTIVITY FUNDRAISER PROFIT/LOSS REPORT

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

Site Name: _____ Account #: _____ PO#: 61- _____

Vendor Name: _____ Fundraiser Name: _____

Total Deposited: \$ _____

Returned to Vendor \$ _____

Paid to Vendor \$ _____

Total Profit \$ _____

Explanation of any variance: _____

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

Teacher/Sponsor Signature Date

Principal Signature Date

Attach copy of Board Approved Fundraiser Request form

Attach copy of Student Fundraiser Sales Log

TAHLEQUAH PUBLIC SCHOOLS

Deposit Count Sheet

Activity Account Name: _____ Date: _____

Activity Acct. Number _____ Source of Funds _____

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

Coins:

Pennies \$ _____

Nickels \$ _____

Dimes \$ _____

Quarters \$ _____

Other \$ _____

Subtotal \$ _____

CURRENCY:

Ones \$ _____

Fives \$ _____

Tens \$ _____

Twenties \$ _____

Hundreds \$ _____

Other \$ _____

Subtotal \$ _____

LIST CHECKS:

Name	Check #	Amount	Name	Check #	Amount
		\$			\$
		\$			\$
		\$			\$
		\$			\$
		\$			\$
		\$	Subtotal Checks		\$

Sponsor: _____

TOTAL: \$ _____

Witness: _____

Activity Fund
CLASSROOM RECEIPT FOR
CASH OR CHECK COLLECTED UNDER \$10.00

Activity Account Name: _____ **Account #:** _____

A descriptive reason for funds collected: _____

Name of Sponsor, Teacher, Other: _____

Date Collected: _____		Total Collected: _____	
Student Name	Check #	Check Amt	Cash Amt
Total Checks			
Total Cash			

TAHLEQUAH PUBLIC SCHOOLS

REQUEST FOR ACTIVITY FUND CASH ADVANCE

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

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

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

Signed _____, Sponsor Date _____

District Activity Fund Manager _____ Date _____

Activity Fund Check Number _____ Amount \$ _____

Reconciliation Date: _____

Documented Expenses: \$ _____

Cash Refunded: \$ _____

Total \$: _____

TAHLEQUAH PUBLIC SCHOOLS
REQUEST FOR DISTRICT CREDIT CARD CHECK OUT

THIS FORM MUST BE FULLY COMPLETED

I, _____ am requesting to check-out a District Credit Card and estimate that \$_____ dollars will be used for the following purpose:

You will need to contact the Business Office to reserve a District Credit Card OR your site Business Office to check out the Wal-Mart Credit Card. In order to check out a District Credit Card you MUST present this form and one of the following:

Signed and Approved Activity Fund Requisition with PO number assigned and estimated cost. Account #: _____ PO#: 61- _____
--

And/Or

Approved District Fund Requisition with PO number assigned and estimated cost.
--

READ CAREFULLY:

I understand that by checking out and using this credit card I must, upon the conclusion of this activity, account for all purchases made. Expenses will be documented with receipts in the form of original **ITEMIZED** invoices/receipts from vendors that detail the nature of the expense and the amount of the expenditure. The credit card, along with all **signed & dated ITEMIZED** receipts/ invoices, will be returned to the Site or District Business Office immediately upon my return. I acknowledge that by checking out and using this credit card, I agree to abide by all school policies and procedures regarding the documenting of expenses. I also agree that if I fail to document any and all expenditures, I will make immediate reimbursement to the school. Should I fail to make said reimbursement, I agree to employment termination. Finally, I agree that the school may, at its discretion, use any methods that are legally available to it to recover undocumented expenditures and collection cost from me.

Signed _____ Sponsor Date _____

Site Office Manager _____ Date _____

Card Name _____ Card Number _____

TAHLEQUAH PUBLIC SCHOOLS

**APPLICATION FOR EMERGENCY PURCHASE
ACTIVITY FUND REIMBURSEMENT**

Applicant Name _____ Date _____

School Site _____ Activity Account # _____ PO# _____

Detailed Reason for Expenses _____

Applicant Signature

Vendor	Date	Amount
TOTAL Reimbursement Expenses		

EMERGENCY PURCHASES ONLY - in the event of an emergency where items need to be purchased with personal funds, a sponsor/employee may obtain reimbursement from the activity fund account by submitting original itemized receipts (**a sponsor/employee PO# must be assigned prior to the emergency purchase**). This form, detailing the request for reimbursement, will be required and must be attached to the requisition along with all itemized (signed & dated) receipts.

THIS IS A COPY – FOR ORIGINAL CONTACT THE SITE SECRETARY

Tahlequah Public Schools

Application for Reimbursement

Applicant Name _____ Date _____

School Site _____ Budget/Project # _____

Reason for Expenses _____

Travel Location (City/State) _____ Travel Dates _____

Note: Please read the guidelines on the back of this page. This form must be signed by the claimant and a supervisor with purchasing authority.

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

Dates	Start Time	End Time	Total Per Diem

An Event Agenda must be attached in order to receive the Per Diem – TOTAL PER DIEM \$ _____

B) Lodging Expenses

Hotel	Arrival Date	Departure Date	Nightly Rate	Total Costs
Total Lodging Expenses				\$

C) Transportation Expenses

Transport Mode	From	To	Odometer		Total Costs
			Begin	End	
Auto (42¢)					
Airplane					
Bus/Train					
Cab/Shuttle					
Total Transportation Expenses					\$

D) Other Expenses

Total Other Expenses \$

Total Reimbursable Expenses (A - D) \$ _____

<p>I, the undersigned, upon oath, do depose and say that I have full knowledge of the above foregoing account, that said account is just, correct, due and according to law, and that the amount claimed after allowing all just credits, is now due and wholly unpaid, and that I am duly authorized to make this affidavit, so help me God. I also upon oath say these expenses were incurred by me while performing an official school function and that a false application for reimbursement of travel expense will be grounds for termination and criminal prosecution.</p>	
<p>Claimant Signature _____</p>	<p>Date _____</p>
<p>Supervisor Signature _____</p>	<p>Date _____</p>
<p>Business Office Approval: _____</p>	<p>Date _____</p>

Reimbursable Expense Guidelines

B. Expenses

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

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

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

E. Transportation - Mileage allowance of forty-two cents (\$0.42) per mile using the Standard Mileage Chart on the back of the Application for Reimbursement form may be authorized for the owner of the vehicle, if performed by conveyance other than that owned by Tahlequah Public Schools. Odometer reading must be listed for additional mileage included as vicinity travel. Air, bus, or rail tickets may be reimbursed (after the

date of travel) or purchased directly by the district. Gas, oil, turnpike charges, and parking fees are not reimbursed when a mileage allowance is paid.

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

F. Out-of-State Travel - All out-of-state travel by district employees must have prior School Board approval.

G. Registration - Reimbursement for registration fees, or equivalent, may be authorized. Original itemized invoices are required.

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

MILEAGE CHART

CITY	MILES	CITY	MILES	CITY	MILES	CITY	MILES
Ada	306	Ft. Gibson	42	Muskogee	60	Sand Springs	156
Alva	514	Goodwell	814	Norman	346	Sapulpa	160
Bartlesville	216	Guymon	802	Nowata	180	Shawnee	274
Broken Arrow	108	Haskell	102	Oak	68	Spiro	142
Broken Bow	348	Heavener	188	Oklahoma City	334	Stigler	146
Cave Springs	68	Henryetta	158	Okmulgee	146	Stillwater	266
Checotah	104	Hominy	216	Oologah	142	Stilwell	48
Choctaw	310	Idabel	376	Owasso	142	Tulsa	140
Chouteau	76	Jay	92	Pawhuska	240	Twin Oaks	66
Claremore	118	Kansas	58	Pawnee	248	Vian	74
Collinsville	150	Langston	286	Peggs	32	Vinita	136
Coweta	90	Lawton	492	Ponca City	326	Wagoner	58
Delaware	192	Locust Grove	52	Poteau	162	Warner	96
Durant	338	Marietta	426	Pryor	84	Weatherford	464
Edmond	316	McAlester	188	Roland	128	Westville	56
Enid	372	Miami	166	Salina	66	Wilburton	202
Eufaula	132	Muldrow	122	Sallisaw	96	Woodward	546

TAHLEQUAH PUBLIC SCHOOLS

PO BOX 517 - 225 N. WATER

TAHLEQUAH, OK 74465

918/458 - 4100

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

OSBI or SRO

SUPPLEMENTAL SERVICES CONTRACT

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

In consideration of the sum of \$ _____ to be paid by the school upon completion of services and approval by the Tahlequah Public Schools Board of Education.

Date(s) service is to be performed: _____

1. Services to be provided - _____

2. The Contractor is engaged as an independent Contractor and will be responsible for any and all State and Federal taxes applicable;
3. The Contractor will not be eligible for any benefits of FICA, Group Health Insurance, Unemployment Insurance or Retirement System Programs.

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

TPS Contact Name

Contractor's Signature

Site/Department

Contractor's Name (Print)

Account # to pay for service

W9 form/Social Security Number (Required)

Address

TPS Board President

Email Address

Date

Telephone Number

**Request to Set-Up
A New Activity Account**

Date: _____

From: _____

Name of New Account: _____

Purpose of Account: _____

Person Responsible for Account:

(Name)

(Address/Site)

(Phone #/Ext.)

(Signature)

(Title)

Principal/Administrator for Account:

(Name)

(Site)

(Phone #/Ext.)

(Signature)

(Title)

ACTIVITY OFFICE USE ONLY – DO NOT WRITE BELOW

Date approved by Board: _____

Name of Account: _____

Project Number: _____

Activity Account Budget

Activity Account Name: _____ Account #: _____

For the Period of July1, _____ through June 30, _____. \$ _____

I. Beginning Balance, July 1, _____ \$ _____

II. Source of Income

Fund-raiser Sources

_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____

Other Revenue Sources

_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____

III. Total beginning balance plus total income. \$ _____

IV. Expenditures/Expenses

_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____

Total Expenses \$ _____

V. Ending Balance, June 30, _____ \$ _____

Principal/Director Signature: _____ Date: _____

TAHLEQUAH PUBLIC SCHOOLS

Tahlequah, Oklahoma

ASSUMPTION OF RESPONSIBILITY

VENDOR _____ DATE _____

This form is to inform you that the attached transaction you are requesting is a violation of State Law and/or Board of Education policy due to the following reason(s).

_____ 1. This invoice should have been paid in the prior fiscal year. It is not a legal obligation and/or expenditure of this year's funds.

_____ 2. This purchase/obligation was made prior to the Purchase Order being prepared. In order to be legal, a requisition must be prepared and a Purchase Order (PO) number be issued to encumber funds BEFORE goods/services are ordered or purchased.

_____ 3. Other: _____

PLEASE NOTE: In the event of disclosure during an audit, this letter will be presented to the auditor to show you have been made aware of the violation, you have been counseled by your supervisor as to the proper procedures for the future, and the School District is not legally responsible for payments of these obligations. This form will be filed with the Purchase Order for possible review by the auditor as documentation of the District's obligation to educate employees and managers of Board Policy and State Law.

_____ OR _____
Supervisor of Employee Signature of Employee

_____ Date Date

This form can be approved by the individual incurring the expense and/or their direct Supervisor who authorized the purchase in advance.

Feel free to note pertinent information for the auditor's information.

**EXPLANATION FOR AN ILLEGAL EXPENDITURE
OR AN EXCEPTION IN PAYMENT PROCEDURES**

TO: _____

DATE: _____

FROM: Business Office/Manager

SUBJECT: Explanation of Illegal Expenditure

Vendor: _____

Invoice #: _____ Date: _____

Amount: _____

Was submitted for payment on P.O. _____ Dated: _____

Explanation of Illegal Expenditure:

_____ Signature of Requestor	_____ Date
---------------------------------	---------------

_____ Signature of Approver	_____ Date
--------------------------------	---------------

_____ Signature of Finance Officer	_____ Date
---------------------------------------	---------------

The Board Policy and annual audit requires that the funds for expenditures be encumbered prior to the actual purchase. Please assist your financial secretaries with enforcing this policy within your faculty and staff.

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶ _____	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶ _____	Date ▶ _____
------------------	----------------------------------	--------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

Tahlequah Public Schools

Out of State

Medical Release Form

This medical release form is used to gather information to better serve your child's health needs while participating in an out of state, school sanctioned trip. This form will not be released to anyone other than the trip sponsor or trip chaperones unless in the event of a medical emergency, it could be shared with a physician, EMT or area hospital. Certain states now require schools to provide a notarized medical release form signed by a legal guardian in order for a public or private hospital to begin treatment on any student without the presence of a legal guardian. This form must be completed and returned before your child will be allowed to participate in any out of state, school sanctioned trip.

Child's Full Name: _____ Date of Birth: _____

Address: _____

City

State

Zip Code

Parent/Legal Guardian Name: _____ Phone #: _____

Relative or Other Emergency Contact: _____ Phone #: _____

Insurance Company Name for Child: _____ Group #: _____

Family Physician: _____ City: _____ Phone #: _____

HEALTH HISTORY

Please disclose the name and dosage of any prescription medications that your child is currently using:

Has your child had any major surgery within the last year? YES NO Explain: _____

Does your child have any emotional issues the director or child's chaperone should know? YES NO

If yes, please explain: _____

Please list any current health problems or pertinent problems that have happen in the past. _____

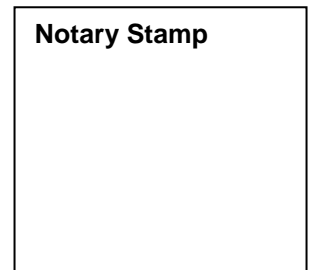
Please circle any medical conditions your child may have or has had in the past: Rheumatic Fever Epilepsy

Diabetes Allergies, explain: _____ Asthma Condition Crohn's Disease

_____ My initials and signature serve as my official permission to treat my child (or legal ward) by an EMT or physician at a hospital for any medical or surgical emergency.

_____ I understand all medications, both prescribed and over the counter must be checked in with the director or trip sponsor at the beginning of the school sanctioned trip. I allow the director/trip sponsor to provide Tylenol, Midol or Motrin to my child, when requested, as long as it does not exceed the recommended dose per age and weight of my child. Approximate Weight: _____

Notary Stamp



Parent/Legal Guardian Signature Date

Notary Signature Expiration Date

Request for Leave from Work Site

School Related Activity/Workshop

* Attendee Name _____ * Date submitted _____

* Site _____

* List All Other Participants from Your Same Site _____

* Nature of Leave:

(Name of conference/workshop/professional development/activity) _____

* Date(s) Leave Requested _____

* City & State of Activity _____

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

* Departure Time: _____ * Return Time: _____

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

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

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

**YELLOW FORM
NOT TAKING
STUDENTS**

Signature of Applicant _____ Date _____

Supervisor Approval _____ Date _____

Superintendent Approval _____ Date _____

The timely submission of Requests is imperative for approval.

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

TAHLEQUAH PUBLIC SCHOOLS

Field Trip/Student Travel Request

Requestor's Name _____ Site _____ Date _____

Date(s) of trip _____ Destination _____

Other Personnel attending _____

Purpose/Description of trip _____

Hours of trip - Departure _____ Return _____ Will parents attend? _____

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

Mark Transportation Needs: School Car _____ School Suburban/Van _____ Regular Bus _____ Activity Bus _____

(\$0.12 per mile) (\$0.42 per mile) (\$0.42 per mile) (\$1.00 per mile)

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

Transportation Department Bus Driver Needed? _____ If no, who is driving? _____

Pick-Up Location (be specific) _____

If overnight, list lodging accommodations & phone# _____

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

Special arrangements or cost to students _____

Funding Table

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

Approved _____ Not Approved _____

Administrator Approval _____ Date _____

Approved _____ Not Approved _____

Superintendent/Board Approval _____ Date _____

Grant Award Notification

DID YOU RECEIVE A GRANT AWARD??

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

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

Please email pictures if possible.

Email this form to: jonest@tahlequahschools.org

