

New Employee Orientation

Liberty Schools 2023 - 2024 School Year

Payroll

- ❖ Payroll target date is the 27th of each month. If the 27th falls on a weekend or on a Monday we will pay the Friday before.
- ❖ Payroll dates will be posted on the school website under Employee Resource Tab. – www.libertyps.org
- ❖ I will send out your employee portal information before the first payroll to your school email account.
- ❖ To find your **Employee Portal information**:
 - ❖ Go to: <https://ok.wengage.com/Liberty> - **make sure to use Capital “L” or you will be sent to another Liberty school.**
 - Put in the user name
 - Put in the password that I have created for you. If you will save your log-in information and then save as a favorite you will have access to your payroll information including W2's and 1095 C's for tax purposes whenever you need it.
 - Then you will see the employee portal icon – double click and you will see your information populate.

Payroll Dates

Grid #1

# of Pays Certified	Month	PR Date	1	2	3	4	5	6	7	8	9	10	11	12
Teacher	Month	PR Date	August	September	October	November	December	January	February	March	April	May	June	July
Support/Aides	Month	PR Date	August	September	October	November	December	January	February	March	April	May	June	July
			25	27	27	17	15	26	27	27	26	5/23/2024	5/24/2024	5/28/2024

Grid #2

Bldg/Sec/Maint	Month <th>PR Date <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> <th>8</th> <th>9</th> <th>10</th> <th>11</th> <th>12</th> </th>	PR Date <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> <th>8</th> <th>9</th> <th>10</th> <th>11</th> <th>12</th>	1	2	3	4	5	6	7	8	9	10	11	12
Admin	Month	PR Date	July	August	September	October	November	December	January	February	March	April	May	June
			27	25	27	27	17	15	26	27	27	26	5/23/2024	5/24/2024

Special PR i.e. summer

6/27/2024*

Target Payroll date is the 27th of each month. Employees are paid once a month for 12 equal payments of total contract regardless of the length of your contract (10, 11 or 12 month employee).

The May 28, 2024 payroll date is subject to change Determination depends on when we receive the state aid payment in June and last date to submit claims to SDC for the year.

***** Updated: 07/12/2023

Health Insurance

- I will need to know from each of the new employees as soon as possible if you will be taking health insurance with the school.
- I will need to know if you need insurance to start in August or September.
- If you are not taking insurance with the school – I will be asking you to fill out an Insurance Opt Out Form and provide proof of coverage - for our records.
- The current employee benefits guide for insurance can be found on the school website under the employee resource tab.

Flex Benefit

When you take Health Insurance with the School the state pays for your health insurance through a flexible benefit:

Certified and Support receive the same amount **\$640.28** per month if taking health insurance.

If you decide not to take health insurance with the school the state will pay you:

Certified: **69.71 per month**

Support: **189.69 per month**

AUL

- American United Life is the carrier on the life insurance plan that the school pays for you. The plan is worth \$13,900.00.
- Please list a beneficiary and a contingent beneficiary.
- Do not list beneficiaries under the age of 18.

Sick Leave

- Every employee receives 10 sick leave days per year. Support Employees will accrue sick leave days at 1 day per month.
- Missed days due to illness are calculated at 1.0
- If you have sick leave days from another district we will need to send off the paperwork as soon as possible so that we can get those days recorded on your sick leave record with Liberty so that you don't lose those days.

Personal Business Days

- Liberty Schools gives each full time employees 3 personal days. This will be calculated at 1.0
- At the end of the school year we will take any un-used personal days and roll them over to your sick leave balance.
- personal days taken in excess of 3 days could become a pay deduct situation. Any days taken that result in a Pay-Deduct will be reported to the Liberty Board of Education. Pay-Deducts also affect school reporting efforts – they are reported to school personnel and TRS. TRS could view a pay-deduct as a contract year not fulfilled.
- We try to make any adjustments for pay-deducts at the end of the year, sometimes there are exceptions.

Report of Absence

- Be sure that you are signing in each day on the sign-in sheet in your building.
- Your Building Secretary will have report of absence forms. We have new forms this year that allow for more information and define the circumstances for an absence.
- When you miss a day due to illness or personal leave you will be asked to fill out and sign a report of absence form. We track those primarily for TRS purposes. Remember 120 sick leave days = 1 year of experience with TRS when you retire.
- When you are gone for a partial day – please put time out and/or time in on your absence form.
- If you are gone more than 3 days we will require a Doctor's note upon your return.

SCHOOL EMPLOYEE REPORT OF ABSENCE FOR FULL DAY(S)

Name: _____
Last First MI

Position: Teacher Clerical Custodial Bus Driver Para Other _____

Substitute Used: _____

I hereby apply for leave of absence I have been absent on the following dates:
Beginning (first day of absence) _____ Ending (last day of absence) _____
Month/Day/Year Month/Day/Year

Reason for absence: _____

Sick Personal Business* Bereavement (family – see back of form for details) Professional Leave Deduct*

***School Board will be made aware of absences that affect your total contract pay* See back of form for more details.**

***Personal Business Day(s) requires 3 day prior approval.**

Employee Signature: _____ Date: _____

OFFICE USE ONLY

Approved Disapproved Disapproved with Pay Deduct Total Work Days _____

Superintendent Signature: _____ Building Principal Signature: _____

Leave Request Processed by: _____ S/L available: _____ P/L available: _____ P/Deducts: _____

*******SCHOOL REPORT OF ABSENCE FOR PARTIAL DAY*******

Name: _____
Last First MI

Position: Teacher Clerical Custodial Bus Driver Para Other _____

Substitute Used: _____

I hereby apply for leave of absence
Date of Absence: _____
Month/Day/Year

Partial Days: Detail of time away from school: **Arrival:** _____ **Leaving:** _____ **Returning:** _____

Reason for absence: _____

Sick Personal Business* Bereavement (family) Professional Leave Deduct*

***School Board will be made aware of absences that affect your total contract pay* See back of form for more details.**

***Personal Business Day(s) requires 3 day prior approval.**

Employee Signature: _____ Date: _____

OFFICE USE ONLY

Approved Disapproved Disapproved with Pay Deduct Total Work Days _____

Superintendent Signature: _____ Building Principal Signature: _____

Leave Request Processed by: _____ S/L available: _____ P/L Available: _____ P/Deducts: _____

New Report Form

The form has referenced leave policies on the reverse side

- Bereavement - DED-R2 - The board of education will provide up to 5 days leave with pay for each bereavement in the immediate family of an employee. Such leave must be approved by the principal and the superintendent.
 - If the employee has to be absent for a funeral other than immediate family, the absence will be charged to personal business leave. If additional time is needed because of travel or other special considerations and personal business leave has been exhausted, a request may be submitted; and, if approved by the principal and superintendent, the employee will be allowed to pay for the cost of the substitute.
 - Immediate family is defined as the employee's spouse, parent or guardian, child, brother, sister, grandparent, grandchild, or each similar relationship as established by marriage; or a person residing in the same household as the employee.
-
- Sick Leave - DEC-R1-- Liberty Employees are granted 10 sick leave days per year for personal illness; accidental injury; pregnancy or illness or accidental injury in the immediate family. A doctor's note will be required upon return if absent 3 or more days. Sick leave is accumulated from year-to-year. 120 days of accumulated sick leave will equal one additional service year with TRS when you retire.
-
- Personal Business Leave- DEC-R3 - Personal Business Leave is to be approved 3 days in advance. Personal leave is to be used for personal emergency business transactions; personal legal matters; certain life events (children participating in school activities); business convention with spouse; military obligations; school activities; funerals. Personal Leave cannot be used for: Vacations; seeking other employment; political or social activities; performing service for compensation; extension of holidays or weekends.
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- When an employee takes more sick leave time than has been accumulated or more personal time than allotted for the year – the school board will be made aware of absences that affect the employee contract pay. When there is a decrease in your contract pay this will ultimately affect the contract wages that are reported to School Personnel; TRS and Accreditation. A decrease in contract pay may be interpreted by SDE and TRS as a contract year not fulfilled. Please make every effort to be present.

Purchase Orders

- When you make a purchase for classroom use you will fill out a Purchase Order Requisition.
- At the top of PO Requisition Form - choose either general fund or activity fund.
- The RQ has step-by-step instructions on the reverse side of the form – it is easy to follow.
- Do not make any purchases until you receive the signed copy of the requisition from admin with an assigned purchase order number written on the form. Do not under any circumstances order or re-order items with a previously assigned purchase order number – you must start the process over and submit another purchase order request.
- Travel Reimbursements are at the discretion of the Superintendent. You are required to request a school vehicle before seeking a reimbursement. **Travel Reimbursement would require a purchase order in advance of traveling.** Please complete a Expense Voucher to accompany the purchase order – these are available on the school website under the employee resource tab.
- If you do not receive the signed copy back within a few days – call to ask if we have see it – do not take it upon yourself to place an order without a PO#.

Amazon Orders

- To make an amazon order you must first price check to be sure we are getting the best price – please confirm with the Building Principal that you have done this.
- Fill out a PO to Amazon with detail description of the product(s) you wish to purchase – send to Carolyn Wiggan.
- Send your amazon wish-list to Robert Smith- email- robert.smith@libertyps.org
- Carolyn will send a copy of the Amazon Purchase Order with an assigned # to Robert so that he knows it is ready to be ordered and then he will send you an email to let you know it has been ordered.
- If you don't hear anything from the central office in 2-3 days check with us to be sure it is being processed.

Transmittal Procedures

- A Transmittal is a form that allows for detailed information of funds collected.
- Transmittal Procedure Instructions are written in step-by-step format on the reverse side of the form.
- If you are taking money from students or parents you **MUST** write a receipt; we do have instructions for purchases less than \$5.00. Any item over \$5.00 requires an individual receipt.
- **Never hold money in your desk drawer or anywhere not secure – money collected should never leave the school campus. We have several vaults on campus.**
- **Never pay for items out of cash collections – every dime must be deposited into the Activity Fund account and a check will be written for every expenditure.**
- Money collected must be deposited within 24 hours of receipt.

Fundraising

- Fundraiser Forms are printed with step-by-step instructions.
- All Fundraisers are to be submitted to the Board of Education by September and January of each school year for approval – Colby Wade heads up all fundraisers.
- Do not start a fundraiser without Board approval. All donations should also be board approved. All classroom items obtained with Activity or General Funds become the property of Liberty Public Schools and will be added to the classroom inventory list.
- Do not make purchases or accept product for fundraiser until it is Board approved and make sure you have filled out a purchase order for the product i.e. world's finest chocolate.

Facility Use

- Facility Use Forms are required If you are wanting to use the elementary gym or cafeteria for a dance; award presentation; meetings, etc.
- Dr. Garland keeps the facility use calendar and the only check-out key for the cafeteria. Fill out the form and send to Dr. Garland to get approval and will work with you to select a day that the cafeteria can be used and will provide the only check-out key.
- The Board of Education has been clear that the use of school facilities will have a charge for personal use.

School Calendar

- There is a school calendar in your packet for your convenience.
- Next week is a busy week!
- Have a Great School Year!

ACTIVITY FUNDS

Title 70, Chapter 1, Section 5-129. School Activity Fund - Control - Accounts - Disbursements - Petty Cash Accounts - Custodian - Bond - Investment of Funds.

- A. The board of education of each school district shall exercise control over all funds and revenues on hand or hereafter received or collected, as herein provided, from student or other extracurricular activities or other revenue-generating sources listed in subsection B of this section that are 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 by the end of the next business day; however, if the deposit for a day totals less than One Hundred Dollars (\$100.00), a school district may accumulate monies required to be deposited into the fund on a daily basis until the total accumulated balance of deposits equals or exceeds One Hundred Dollars (\$100.00). Provided, a school district shall deposit accumulated monies into the fund not less than one (1) time per week, regardless of whether the monies total One Hundred Dollars (\$100.00). 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 each fiscal year, shall approve all school activity fund subaccounts, all subaccount fund-raising activities and all purposes for which the monies collected in each subaccount can be expended. Provided, the board of education may direct by written resolution that any balance in excess of the amount needed to fulfill the function or purpose for which an account was established may be transferred to another account by the custodian.
- 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. Admissions to athletic contests, school or class plays, carnivals, parties, dances and promenades;
 2. Sale of student activity tickets;
 3. Concession sales, including funds received from vending concession contracts and school picture contracts approved by the district board of education, and cafeteria or luncheon collections;
 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 operation of student organizations or club projects, provided, such revenue is not derived from the lease, rental or 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 which 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 other such personal items; provided the cost of such items shall not be charged against other school funds; and
 7. Other income collected for use by school personnel and other school-related adult functions.
- C. The board of education of each district may establish petty cash accounts to be used only for the purpose of making small cash expenditures, such as postage, freight or express charges; provided, no single expenditure from a petty cash account shall be made in excess of Seventy-five Dollars (\$75.00), and the total expenditures during any one (1) fiscal year shall not exceed Two Thousand Five Hundred Dollars (\$2,500.00) per school building. The school activity fund custodian shall initiate petty cash accounts by filing a claim against the general fund of the school district for the authorized amount of each petty cash account which shall not exceed Two Hundred Dollars (\$200.00) per school building. The general fund warrants issued in payment of said claim shall be deposited in a "Petty Cash Account" in the school activity fund.

All disbursements from the petty cash accounts shall be made in the same manner as other disbursements from the school activity fund, except no disbursement shall be made from a petty cash account unless a prenumbered, dated receipt be obtained and signed by the person receiving payment. A school board may designate a petty cash custodian to countersign petty cash checks in place of the activity fund custodian. The school activity fund custodian shall file claims against the general fund of the school district for reimbursement of a petty cash account whenever the need shall arise. Such claims shall be itemized in the same manner as other claims filed against the general fund and shall have attached thereto the receipts covering each of the expenditures claimed

for reimbursement. The total of a petty cash account balance and the receipts on hand awaiting reimbursement should equal at all times the authorized amount of a petty cash account.

None of the provisions pertaining to a petty cash account shall be construed to authorize the use of one (1) fiscal year's fund to pay obligations of another fiscal year. Any remaining balance in each petty cash account shall be transferred to the general fund on or before June 30 of each year.

- D. The State Board of Education shall adopt appropriate rules and regulations and design standard forms for the proper conduct of the various school activity accounts.
- E. The school activity fund custodian and the petty cash custodian shall be appointed by the board of education of the school district. The school activity fund custodian and the petty cash custodian shall give a surety bond in an amount determined by the board of education, but not less than One Thousand Dollars (\$1,000.00). The premium of the surety bond shall be paid from the school activity fund or the general fund.
- F. The local board of education is hereby authorized to invest activity funds as it determines appropriate. Upon direction of the local board of education, the custodian of the activity fund shall invest activity funds in any or all of the investments permitted and listed in Section 5-115 of this title.
- G. The board of education of a school district may establish, by board resolution, a general fund refund subaccount within the school activity fund. The balance in the subaccount shall be determined by need, and it shall be funded by refunds and reimbursements received, including but not limited to, rental income, reimbursements for lost and damaged textbooks, summer school and adult tuition, overpayments and tax refunds, as well as transfers, by treasurer's check, from the school district general fund. The subaccount may be expended only for the refund of revenues previously received and deposited either into the subaccount or directly into the general fund. Any remaining balance in the refund subaccount shall be transferred to the school district general fund on or before June 30 of each year.
- H. The board of education of a school district may authorize the custodian of the school activity funds to provide cash advances to the sponsors for travel expenses on behalf of school district students and sponsors of certain school activities. The cash advances may only come from the school activity fund subaccount directly involved in the travel of such students or sponsor and only if the travel is one of the stated functions or purposes for the establishment of the subaccount. Receipts for all expenditures of the cash advances shall be kept and turned in to the custodian of the school activity fund following said trip.
- I. Any invoice submitted to a school district which is to be paid from a school activity fund and is for payment of an authorized expenditure in an amount equal to or greater than the threshold amount stated in Section 310.9 of Title 62 of the Oklahoma Statutes shall conform to the requirements set forth in that section.

Money received by school districts from vendors pursuant to vending concession contracts and school picture contracts is school district money. Fact that money from these sources is deposited in a school activity fund does not change its character. Public money in a school activity fund may only be disbursed to private persons or organizations for a valid public purpose. The determination of what constitutes a valid public purpose is a matter for the governing body to decide. Absent a showing of fraud or arbitrariness, a finding by a governing body that a project serves a public purpose will not be disturbed by the courts. May 15, 2003 (2003 OK AG 21).

A school district may use its school activity fund account to deposit and disperse monies raised for the purpose of making charitable and/or benevolent gifts or contributions to individuals or organizations if the board of education has approved the fund raising activity and the disbursement. The monies deposited in the school activity fund which are raised by student fund raising activities are not public funds subject to the constitutional restrictions. June 12, 1997 (1997 OK AG 6)
A school district may not use tax generated funds to purchase awards for student activities, but may pay expenses for awards for student activities if the board of education has established a student activity fund subaccount for such purpose. November 28, 1995 (1995 OK AG 33)

"Casino nights" where 1) patrons receive chips or paper money to play various casino games, 2) at the conclusion of the games, are issued credits or vouchers for the chips or paper money won, and 3) are allowed to purchase prizes with the credits or vouchers issued, violate the anti-gambling and anti-lottery laws of Oklahoma. March 30, 1995 (1995 OK AG 6)
Student Activity Fund can be used to defray expense of transporting students to and from student activities, or to reimburse teacher for expenses or otherwise compensate teacher for transporting students. January 17, 1980 (1979 OK AG Op 338)

Title 70, Chapter 1, Section 5-129.1. Exemptions of Certain Funds.

Those funds which are collected by programs for student achievement and by parent-teacher associations and organizations that are sanctioned by the school district board of education shall be exempt from the provisions as outlined in Section 5-129 of this title. Each school district board of education shall adopt policies providing guidelines for the sanctioning of organizations and associations exempted or applying to be exempted pursuant to the provisions of this section. The guidelines may include but not be limited to examinations of financial and performance audits performed on each such organization and association. (70-5-129.1)

A school district may use the school activity fund to deposit and disperse monies raised from student initiated fund raising activities which are collected for the purpose of making charitable and/or benevolent gifts or contributions to individuals or organizations provide that (1) at the beginning of the fiscal year or as needed during the fiscal year, the board of education approves the school activity fund subaccount, the fund raising activity, and the purpose for which the money will be spent; (2) the money is not used for any purpose other than that for which the fund was originally created; and (3) the distribution of funds is by check countersigned by the activity fund custodian. Monies deposited in a school activity fund raised through student initiated charitable or benevolent fund raising activities are not public funds. As nonpublic funds the restrictions contained in Article X, §§ 14 and 15 of the Oklahoma Constitution are not applicable to monies deposited in a school activity fund which are raised through student initiated charitable or benevolent fund raising activities. Using tax or other public funds to make charitable or benevolent gifts or contributions to individuals or using public facilities and/or personnel to benefit a private individual or organization is prohibited by Article X, §§ 14 and 15 of the Oklahoma Constitution. In the absence of specific facts it is not possible to state as a matter of law that any particular activity is unlawful. June 12, 1997 (1997 OK AG 6)

The specific exemptions from the board of education control of the funds of Oklahoma Congress of Parents and Teachers (Oklahoma PTA) and Junior Achievement programs violate the special law prohibition of Article V, § 51 of the Oklahoma Constitution. Nevertheless, those organizations may fit under the Section 5-129.1(B) general exemption for parent teacher associations. The exemption in 70 O.S. Supp. 1994, § 5-129.1(B) for parent teacher associations does not violate Article V, § 51 of the Oklahoma Constitution, because it does not treat citizens who are similarly situated differently. Title 70 O.S. Supp. 1994, § 5-129.1(B) only requires that the parent teacher associations be incorporated pursuant to 26 U.S.C. § 501(c)(3). The incorporated entity may be one which includes all schools in the district, or the organization may be incorporated only as to a particular school site. The local board of education, as the decision-making body for the local school district, "sanctions" as association. The particular criteria for such sanctioning must be determined by the local school board of education. October 27, 1995 (1995 OK AG 54)

Title 70, Chapter 1, Section, 5-129.2. Separate Accounts – Disbursements – Approval by Boards of Education - Transfer of Funds.

- A. In conformance with any other law providing procedures for the deposit of such funds, area school districts shall be authorized to establish separate accounts for deposits received for live work, resale items, student financial aid, tuitions and other fees. Such funds shall be deposited to the credit of the account maintained for that particular purpose. Disbursements from each account shall be by check countersigned by the custodian of the account and shall not be used for any purpose other than that for which the account was originally created.
- B. The board of education of the technology center school district, at the beginning of each fiscal year and as needed during each fiscal year, shall approve all accounts created pursuant to this section and all purposes for which the monies collected in each account may be expended. Provided, the board of education may direct by written resolution that any balance in excess of the amount needed to fulfill the function or purpose for which an account was established may be transferred to another account by the custodian.

OAC 210:25-5-13. School Activity Fund.

- (a) The following words and terms, when used in this Section, shall have the following meaning, unless the context clearly indicates otherwise: "**School activities**" means cocurricular or extracurricular activities. Cocurricular activities are school-sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Activities normally supplement the regular instructional program. Extracurricular activities mean all direct and personal services for public school pupils for their enjoyment that are managed and operated under the guidance of an adult or staff member. Extracurricular activities are usually not offered for school credit nor required for graduation; conducted outside school hours, or a time agreed by the participants if partly during school hours and approved by school authorities; their content of activities is determined primarily by the pupil participants.
- (b) The board of education of each district shall exercise control over the School Activity Fund. Board approval of the School Activity Fund and Sub-Accounts shall be specific. However, the language for approval for the various methods for raising funds and the purposes for which they are to be expended can be of a general nature. The board may delegate authority, through a board policy, to school administrators to approve specific fund-raising activities during the year to be approved by the board at the next regular board meeting.
- (c) The board of education of each district may appoint a School Activity Fund Custodian for each operational site within the district. If a school elects to have an operational site, each School Activity Fund Custodian shall be bonded for no less than \$1,000.
- (d) Disbursements from the School Activity Fund shall be by check, countersigned by the School Activity Fund Custodian and some other person or persons designated by the board of education.
- (e) Deposits to or transfers from any account may be authorized by the board of education except School Lunch, Refund, and Petty Cash Accounts. Provided that reimbursement to the General Fund may be made from the School Lunch Account for food service expenditures paid from the General Fund. Such reimbursements should be properly documented and based solely on actual General Fund Expenditures.

- (f) The School Activity Fund Custodian shall not use funds in one account for another purpose unless a transfer is granted as provided by law.
- (g) Accounts may be established by the board of education of each district by whatever name or style it deems best suited to its needs for the revenue collected.
- (h) A prenumbered receipt shall be obtained when a check is drawn against the Petty Cash Account, and all such prenumbered receipts shall be accounted for at the end of a fiscal year. If a prenumbered receipt is spoiled it should be marked "void" and attached along with others on which reimbursement is being claimed; the copy or stub should also be marked "void" if one is being used.
- (i) A separate bank account may be established for School Lunch or other programs, but it shall be accounted for by the Activity Fund Custodian in charge and disbursements made as provided by law.
- (j) A general or miscellaneous account may be established within the Activity Fund to which all unobligated or uncommitted monies may be transferred. (This does not include Petty Cash, Refund, or School Lunch Accounts where contrary to federal regulations.)
- (k) Purchases from the School Activity Fund shall not be paid for unless invoices or delivery tickets are furnished.
- (l) Receipts for collections shall be given by the School Activity Fund Custodian. Prenumbered tickets should be used for admissions in order to establish internal control. All tickets not sold by the gate keeper should be accounted for at the end of each event and a written reconciliation made of tickets sold to actual revenues collected. Reconciliation documents should be filed in date order as part of the documentation for the School Activity Fund.
- (m) Standard forms are not prescribed. Many good forms are now in use, and each board of education shall determine if its forms meet the legal requirements.
- (n) School districts shall report all School Activity Fund financial transactions using the Oklahoma Cost Accounting System.
- (o) Specific procedures for the School Activity Fund are as follows:
 - (1) Prenumbered School Activity Fund receipts shall be issued for every Sub-Account for each fiscal year.
 - (2) The secretary-treasurer of each organization or Sub-Account shall issue receipts and keep records of credits, debits, and balances.
 - (3) The books of each account must reconcile the records of the School Activity Fund.
 - (4) Requisition or purchase request is presented to the School Activity Fund custodian or their designee.
 - (5) Purchase order is then approved by purchasing agent and the order is placed with the vendor.
 - (6) Checks will be issued only when invoice or supporting document and merchandise have been received.
 - (7) All checks will be issued by the School Activity Fund custodian and countersigned. No check will be issued in excess of Sub-Account balance.
 - (8) Record of all bad checks shall be kept and charged to proper Sub-Account.
 - (9) Each School Activity Fund Sub-Account shall be reported to the State Department of Education through curricular subject dimension of OCAS, where applicable. Reports will be transferred by magnetic media.
 - (10) The School Activity Fund custodian shall furnish a report to superintendent and board of education monthly. This report should show previous balance in each Sub-Account and total School Activity Fund balance. The Activity Fund custodian shall reconcile the bank statement when received. This information will be included in the monthly report to the superintendent and board of education.
 - (11) Every teacher in the school system should be informed that all money received is to be turned in to the School Activity Fund custodian.
 - (12) The petty cash account is the only Student Activity Sub-Account that can be reimbursed from the general fund.
 - (13) A general fund refund Sub-Account within the School Activity Fund may be established by board resolution.

[Source: Amended at 14 Ok Reg 3347, eff 5-5-97 (emergency); Amended at 15 Ok Reg 2293, eff 6-11-98; Amended at 17 Ok Reg 2248, eff 5-9-00 (emergency); Amended at 18 Ok Reg 3012, eff 7-12-01]