

21-22

Moore Board of Education

School Activity Fund

Regulations Manual

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**MOORE PUBLIC SCHOOLS
GENERAL REGULATIONS OF THE
SCHOOL ACTIVITY FUNDS**

➤ **GENERAL ADMINISTRATIVE**

Authority for Activity Funds

Oklahoma Statutes (Title 70 O.S. § 5-129A) require the Board of Education of each school district to adopt appropriate rules and regulations governing the receipts and expenditures of School Activity funds. The Board must appoint a custodian for the School Activity fund who shall make a full and true accounting of all funds that may come into his/her possession or under his/her control.

The Board has appointed the Supervisor of the School Activity fund as custodian responsible for the operation of such fund. The site administrator has been appointed as custodian at each location and is responsible for the operation of such fund under his/her control.

Report of Funds

The Supervisor of the School Activity fund shall provide a detailed report to the Board of Education monthly, and at the end of the fiscal year, showing beginning balance, receipts, disbursements, and ending balance of each account of the School Activity fund as of the close of the fiscal year.

Audit Required

The Board of Education shall contract for an annual audit of all school district funds each fiscal year, which shall include all School Activity funds. The original report of such audit shall be delivered to the Chief Financial Officer and the Board of Education. The Board or Superintendent may direct the Chief Financial Officer to review any areas of the School Activity funds, as deemed necessary.

Accounting Systems

A central accounting system for all School Activity funds shall be developed and maintained by the Supervisor of the School Activity fund at the Administrative Service Center. Such accounting system shall provide a complete record of receipts, expenditures, and fund balances of each account of the School Activity fund. Spending in any activity account is limited to the balance in that account.

Bank Statements shall be reconciled on a weekly basis by the Supervisor of the School Activity fund or designee. The School Activity fund shall be balanced to the bank statement and any discrepancies noted shall be immediately resolved. The site administrator or designee shall also reconcile his/her record weekly with the reports from the central accounting system of the School Activity fund.

The Chief Financial Officer shall have oversight responsibility in implementing the prescribed system of accounting at each location throughout the district. Such records of receipts, expenditures, transfers, fund balances and other financial information shall be made available to administrators, custodians, sponsors and to the general public upon written request for such information.

➤ **REVENUE**

General Revenue Sources

The following are general revenue sources for approved School Activity fund accounts:

1. Activity or extracurricular events
2. Concession sales
3. Merchandise purchased for resale
4. Investment income
5. Fund-raising activities
6. Special events
7. Vending machine sales
8. Rentals and reimbursements
9. Contributions and donations
10. Tuition and fees

Additional sources of revenues may be utilized upon request of the school district administration and approval by the Board of Education.

Investment Income

The school district Treasurer shall invest any available funds in authorized interest-bearing instruments/accounts as approved by the Board of Education policies and state statutes. The Supervisor of the School Activity fund shall notify the Treasurer of the amount available for investment as necessary. The Chief Financial Officer shall approve all investments.

Investment income shall be credited to an account approved by the Board of Education. Such investment income shall be utilized for authorized purposes, as established by the Board of Education. Interest earnings shall be retained in the Investment Interest Account and transferred periodically to all School Activity fund accounts on a prorated basis. Expenses incurred for service charges, bag charges, forms and other expenses needed to operate the School Activity sub-accounts will be charged to the Student Store sub-account, or Elementary account, or other appropriate account to cover expenses as needed.

Fund Raising Activities

A Fund Raiser is hereby defined to include any “project” that involves the collection of money, regardless of profit motive. (Some Fund Raisers do not generate a profit; they are conducted to recover the cost of product purchased.)

1. Fundraisers involving students may be conducted by either a booster club or by a program under the direction of the sponsor/coach.
 - a. If the fundraiser is conducted by a program under the direction of a sponsor/coach, the proceeds from the fundraiser must be deposited in a student activity account.
 - b. If the fundraiser is conducted by the program's booster club and students are involved, the money should be deposited in the booster club account.
 - (1) Monies the students collect for a booster club fundraiser must go directly to the booster club and NOT be given to sponsors/coaches to give to the booster club or to deposit in a booster club account.
 - (2) Any plans for a booster club fundraiser should involve a plan for the collection of proceeds by the booster club members along with instructions precluding the remittance of the fundraiser proceeds to sponsors/coaches. Booster club fundraisers should be conducted strictly by booster club members and the students involved in that particular program. The district's primary interest here is the protection of our employees from complications that periodically arise related to the handling of booster club funds.
 - (3) Internal control (which simply means that proper safeguards are applied toward the protection of property) recommendations are made in our booster club packet, which is distributed at our yearly booster club/coach meeting. If followed, these recommendations should protect the club from improprieties with regard to the handling of fundraiser proceeds.

Prior to collection of monies, ordering items, or contracting services for any fund raising activities, the account sponsor must file a "Request for Fund Raiser" application form with the Supervisor of the School Activity fund documenting the nature of the fund raising event. The site administrator, central office administrator and the Executive Director of Financial Services shall sign such form. A copy of the application form will be returned when approved. In accordance with state statutes (70 O.S. § 5-129A), Board approval of all fund raising activities is required.

All fundraisers will be processed through the School Activity office with the exception of school pictures. This includes online fundraising for donations. All GoFundMe, DonorChoose, and other similar fundraisers must have a fundraiser request approved and on file in the school activity office prior to initiating the donation request.

All requests to extend the date on a fund raising project that has already been submitted must be approved by the appropriate Elementary or Secondary Administrator.

The Board has designated the following activities as approved fund raisers of the School Activity Fund for the school year. In addition, the board designates the administrator of each site with authority to enter into a contract (written or oral), if required by the Vendor.

Admission to Miscellaneous Student Events
Advertisements
Air -Fresheners
Athletic Camps
Athletic Team

- jog-a-thon
- hit-a-thon
- lift-a-thon

Auditions
Autograph Pages/plastic covers
Backpacks
Bachelor Auction
Book Fairs
Books/ Booklets/Agenda Books
Brochures/Catalog items
Buttons/Pins
Calendars
Candles
Candy Sales
Car Wash
Carnival Games (Dunk Tank, Moonwalk, Slide, etc.)
CD's and Videos
Championship Rings
Concession Sales
Contributions, Donations
Costume Rental/Misc. Equipment Rental
Coupon Books/Entertainment Books/Peelers
Data Match
Discount Cards
Disposable Cameras
Face Painting, Tattoos
Flowers, Plants, etc.
Glamour Shot Coupons
Golf Tournaments
Group Trips
Headphones
Holiday/Seasonal Items
Homecoming Mums
Items Constructed in Class
Jewelry Sales
Key Chains
Kits
Lanyards
Magazine Sales
Magnets
Membership Dues, Fees, & Registration

Miscellaneous Clinic Fees
 Miscellaneous Food Item Sales
 Miscellaneous Musical Instruments
 Monogram Bricks
 Mouse Pads
 Mums/Garters
 Mugs, Cups, Glasses, Coasters
 Newspaper Sales
 Parking Decals/Permits
 Pens/Pencils/miscellaneous school supplies
 Photo Albums and Scrap Books
 Pizza Party & Pizza Kits
 Pledges
 Pom Poms
 Posters/Stickers
 Prom tickets/prom favors
 Scavenger Hunt
 School Pictures, Miscellaneous Pictures and Photos
 Senior Dinner/Breakfast
 Senior Salutes
 Sewing Kits/Patterns
 Singing Valentines and other misc. holiday or seasonal events
 Software
 Spirit Ribbons, Button Sales, Spirit Items, etc.
 Student ID
 Student Store Sales
 Stuffed Animals
 T-shirts, Sweatshirts, Shorts/Uniforms/ Misc. Clothing Items and accessories
 Talent Shows
 Tassels/Sashes/Cords
 Trip Fees
 Vending Machine Sales
 Work Shops
 Yard signs/Misc. signs
 Yearbook Sales
 Yo-Yo's

Any fund raising event not listed must have Board approval before beginning the fund raiser.

Receipt Books

Each teacher/sponsor of a School Activity fund shall be furnished with receipt books consisting of duplicate, pre-numbered receipts. With the exception of the items listed below, such receipts shall be issued by the teacher/sponsor to all persons remitting activity fund monies in excess of \$10.00 to the school district. For reconciliation purposes, each

single fund raiser item should be receipted on a separate receipt. Once reconciliations are complete in the SA office, receipt books may be returned to the teacher/sponsor/financial secretary for re-use.

A list of persons remitting monies shall be maintained by the teacher/sponsor for all receipts of \$10.00 or less. All lists should be dated and signed by the person collecting the money. For reconciliation purposes cash register receipts must be included in all Book Fair reconciliations, regardless of the amount. (Postdated checks, cash advance slips and IOUs shall not be accepted.)

Items sold through the student store may be sold without issuing pre-numbered receipts. Sales of these items should be reconciled to inventory records on a regular basis by the teacher or sponsor in charge of the sales. All inventory and sales reconciliation records must be submitted to the School Activity Office for review at the conclusion of each fundraiser. The "Fund Raiser reconciliation" form should be used for this purpose.

Any exception to the requirement for pre-numbered receipts shall be approved by the Executive Director of Financial Services.

All activities that charge for performances must issue printed, pre-numbered tickets for all funds received. A record shall be kept of the number of all tickets issued to and returned by each salesman for each event. These numbers must be reconciled with cash receipts. All tickets and ticket distribution forms must be maintained for reconciliation purposes.

Deposits

The teacher/sponsor shall remit daily to the site administrator or designee all funds received from activity fund sales/collections. The site administrator or designee shall count the funds, verify the receipt sequence, agree the amount of funds collected to the receipts total and present a receipt to the teacher/sponsor for the funds received. Copies of all receipts shall be maintained by the site administrator for the annual audit.

Personal checks shall not be cashed through the School Activity Account. All deposits shall be made intact.

When funds collected exceed \$100.00 per site the site administrator or designee shall deposit such funds in the appropriate School Activity fund bank account by designated courier. Excel deposit forms shall be keyed showing all the total funds received, source of funds and to what account(s) the funds shall be credited. Funds shall be deposited once per week regardless of amount, as required by state statutes (70 O.S. § 5-129A). Any checks or warrants shall be restrictively endorsed upon receipt, and the account for credit of such funds shall be noted below such endorsement.

One copy of the excel deposit form shall be retained by the site administrator for his/her records. A copy shall be enclosed in the bank deposit bag along with the funds for deposit. The financial secretary receipt number(s) for the daily deposit are to be typed on the excel bank deposit form. All funds for deposit shall be placed in deposit bags for pickup by the

professional courier, unless otherwise designated. During the summer vacation, site administrators shall deliver deposits directly to the school activity office. Collections received after the cut-off time (for inclusion in the normal school deposit) should be taken to the school activity office by 4:30 pm daily. Each school maintains a night deposit key for after closing time deposits. Additional bank deposit bags will be assigned upon request. Collections not requiring deposit (see above instructions) may be held overnight to be included in deposit of following day. A hold bag log should be maintained to track deposits not picked up by the courier. In no instance shall money in excess of daily deposit limit be left in school buildings overnight. Upon notification of the deposit, the Supervisor or designee of the School Activity fund shall review the deposit and return a copy to the site, if corrections were made to the deposit. Should any errors be discovered in reconciling the deposits, such errors shall be reported to the proper administrators.

MyPaymentsPlus is an online payment service that is available for parents to utilize to make secure prepayment of dues, fees, fundraisers, etc. MyPaymentsPlus will be used by all sites whenever possible.

No fund raiser proceeds shall be deposited into a bank account other than the MPS School Activity Account.

Reconciliation

All reconciliation records should be completed, and forwarded along with all receipts to the School Activity Office within ten working days after the conclusion of each fund raiser. The “Fund Raiser reconciliation” form must be used for this purpose. An “intermediate reconciliation” should be prepared if all fund raiser items have not been sold by the end of the school year. A final reconciliation should then be submitted when all items have been sold.

Lost, Damaged, Stolen, or Spoiled Merchandise

Notice should be given immediately to the School Activity Supervisor upon recognition that any merchandise purchased for fund raiser sale will not be available for sale (theft, spoilage, etc.). The School Activity Supervisor will provide instructions regarding appropriate documentation of accounting records.

Trade outs

Oklahoma law (Title 70 O.S. § 5-129 A.) states, “The Board of education of each school district shall exercise control over all funds and revenue on hand or hereafter received or collected ... from student ... activities or other revenue-generating sources ... that are conducted in the school district.” Also (70 O.S. §5-135.2 A.), “school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System.” Trade outs and barter transactions bypass both of these requirements of state law and should, therefore, be avoided.

Student Store Operations

Sales reconciliation's must be completed daily for Secondary Schools, turned in to the Financial Secretary for review, and then forwarded to the School Activity Office along with the School Activity daily deposit form.

Student Store Internal Control Procedures

The following procedures should be used at each school's student store, athletic event or any other student activity in which student store merchandise is sold.

The Student Store manager is responsible for taking a closing inventory at the end of each day or event. If the Principal determines it necessary, a beginning inventory may also be taken at the start of each day. If a beginning inventory is not taken, closing inventory quantities from the previous day should be used.

All student store purchases should be made using a School Activity Fund Purchase Order obtained through the Financial Secretary. Purchases should NEVER be made out of Student Store cash.

Upon receipt of any supplies, the Student Store Manager will sign the invoice after verifying that both the quantities and prices on the invoice are correct. If there is a price discrepancy on the invoice, the vendor should be contacted for a corrected billing. If there is a quantity discrepancy between the invoice and the amount received, a notation should be made on the invoice explaining the situation and what is going to be done to correct it.

Inventory receipt quantities are to be counted, matched to their respective invoices and recorded on the back of the Daily Reconciliation Sheet under the Daily Receipts area, with the vendor name and invoice number.

After the closing inventory has been counted and recorded, the Student Store Manager will complete the Daily Reconciliation Sheet to determine whether the cash received is either long or short when compared to the daily sales. If the overage or shortage is more than \$10.00, the Student Store Manager must recount the inventory and attempt to reduce the variance. When the Student Store Manager is satisfied with the accuracy of the Daily Reconciliation Sheet, he/she will deliver it along with the cash deposit, all invoices and coupons to the Financial Secretary. The Financial Secretary will verify the amount of the deposit in the presence of the Student Store Manager and then sign the completed Daily Reconciliation Sheet BEFORE the Student Store Manager leaves for the day. At the end of the day, the Financial Secretary will send the original Daily Reconciliation Sheet along with all tapes and supporting documentation to the Supervisor of the School Activity Department. The Financial Secretary should keep a copy on file in the office.

The Credit Voucher is located on the back of the Daily Reconciliation Sheet. Every item that is listed on the Credit Voucher should also be recorded in the Credit column on the Daily Reconciliation Sheet. If an item is damaged and cannot be sold, it should be listed on the Credit Voucher and labeled as “waste.” If an item is “waste” please state the reason for the waste, i.e., dropped, overcooked, out of date, etc. It should then be recorded in the Credit column on the Daily Reconciliation Sheet.

If an item is not sold by the end of the day and cannot be sold during the next day, it should be listed on the Credit Voucher and labeled as “left over.” It should then be recorded in the Credit column on the Daily Reconciliation Sheet and NOT in the Closing Inventory column. (See Merchandise Left Over section for instructions for disposal of “left over” food).

If a worker eats or drinks any item on the inventory, he/she shall sign the Credit Voucher indicating which item(s) he/she received.

Any items given away, i.e., meals, candy, drinks, etc. shall be recorded on the Credit Voucher and signed by the recipient of the items. If coupons are presented for free items, they must be pre-signed by the Principal and listed on the Credit Voucher.

Night deposit procedures are to be applied for ALL money collected after the daily cutoff.

Merchandise Left Over

All perishable, unsold food should be taken to the Principal’s office for disposition. Unsold food should not be distributed to staff. Food can be sold at discount to staff only after first being offered to students at the same discount. It can also be trashed or donated to charity.

Sex Offenders Registration Act

In accordance with Oklahoma Statutes (Title 70 O.S. § 6-101.48), any person or business working with, or providing services, to children on school premises, or any person or business contracting for work to be performed on school premises, is required to file a Sex Offender affidavit with the school prior to contracting for those services.

Donations

All donations of cash or property must be accepted in compliance with the revised Board Policy #2160 which was approved on 11/9/98. (See caption entitled “Faculty/Staff meals, gifts, awards etc.” in the Expenditures section that follows.)

“Not Sufficient Funds” NSF Checks

In the event that the bank returns NSF checks to the Supervisor of the School Activity fund, the amount of the check and any related costs shall be charged to the proper account at the site where the check was originally received. If it cannot be determined what account(s) should be charged, the Supervisor of the School Activity fund shall charge the secondary student store, elementary coke account, or other appropriate account for the

amount of the returned check and any related charges. It shall be the responsibility of the site administrator or designee to notify the Supervisor of the School Activity fund which account should be properly charged for the returned check and any related costs. The site administrator or designee shall be responsible for collection of funds related to the returned check.

Transfers

An inactive School Activity fund account may be closed by transferring with Board approval to another approved account provided that the purpose for which the account was established has been fulfilled.

Transfers between active accounts in excess of \$5,000 shall only be made upon approval by the Board of Education.

➤ EXPENDITURES

Purchases

Purchases from School Activity Accounts shall be only for the approved expenditure items as listed in this manual.

Pre-numbered purchase orders shall be utilized for all purchases made from the activity funds. Employees, who initiate unauthorized purchases, may be ruled liable personally for the amount of such unauthorized purchases.

Purchases shall be supported by invoices or receipts, and the person(s) receiving the goods/services shall sign and date each invoice acknowledging such receipt. All purchase orders shall be dated prior to the date of the invoice. Purchase orders shall be initiated by the account sponsor and, upon approval by the site administrator, shall serve as an authority to purchase.

When an account sponsor or site administrator purchases Wal-Mart gift cards for student rewards, the gift cards will be given to the financial secretary for security purposes. The student will be given a paper certificate stating he/she is being awarded a gift card. The certificate will then be presented to the financial secretary and the student will sign for the gift card. The certificate will be kept on file for audit purposes. Gift card purchases will be for high school students only and limited to a maximum amount of \$50.00.

Upon completion of the purchase, the purchase order and supporting documentation shall be submitted to the Supervisor of the School Activity fund who shall verify the account coding. Upon entering the purchase requisitions in the accounting system, the Supervisor of the School Activity fund or designee shall confirm the sufficiency of the purchase of the goods or services.

The Chief Financial Officer, or designee, shall then review and-authorize payment online.

Disbursements/Payments

All disbursements shall be made by approved check and countersigned by the President of the Board of Education, the Chief Financial Officer, and the Supervisor of the School Activity fund. Cash payments should never be made for goods and/or services. Doing so circumvents necessary internal controls built into the School Activity payment process. Attached to each purchase order submitted for payment “in accordance with Board Policy #4105” shall be original invoices or signed receipts evidencing the receipt of goods and/or services by the school district. All purchase orders and supporting documentation shall be scanned into Alio Content for storage in the image warehouse.

Non-Kickback Affidavit

Any expenditure in excess of \$25,000.00 shall be accompanied by a signed, notarized non-kickback affidavit as required by state statutes (74 O.S. § 3109B). Original affidavits shall be maintained on file in the School Activity office at the Administrative Service Center. A copy of such affidavit shall be maintained at the site for future reference. As authorized by state statutes (74 O.S. § 3109B), any vendor who executes and files a non-kickback affidavit shall be exempt from filing an additional affidavit during the same fiscal year, if the vendor is providing services or materials on a continual basis. A copy of the original affidavit shall be attached to any subsequent vendor invoice(s) in excess of \$25,000.00. Such affidavit shall remain valid through the end of the current fiscal year.

Sole Source

Expenditures for goods/services which are unique to a single vendor are not required to be purchased through the bid process. A sole source affidavit shall be presented to the site administrator, with the supporting documents, for approval prior to the purchase.

Price Quotes

Except as noted below, an expenditure for any single purchase, contract or project in excess of \$5,000.00 shall not be made unless three (3) price quotes are solicited. A purchase contract or project may not be split into components for the intent of avoiding the price quote requirement. Evidence of such quotes shall be presented to the site administrator for approval of the purchase. Items purchased from state contract shall be exempt from the quote process, provided that the state contract number is noted on the face of the purchase order. Items to be purchased that are presented to the Board of Directors for approval are also exempt from the quote process.

Price quotes shall be solicited for purchases of T-shirts, sweatshirts, warm-ups and other clothing items if the total amount of these items purchased from a single vendor exceeds \$1,000.00 per school or student organization (as applicable) in any fiscal year.

Site administrators and/or sponsors shall solicit quotes from at least three (3) prospective vendors prior to purchasing any clothing items as noted above. Individual specifications for such items solicited for quotes shall be developed by the administrator and/or sponsor at each school site. Selection of the successful vendor shall be made by the building

administrator and/or sponsor, based on the lowest and/or best quote submitted. Written justification must be included with purchase order documentation when lowest bid is not accepted. Oklahoma Statutes Title 70 §5-129A states, "Disbursements from each activity account shall not be used for any purpose other than that for which the account was originally created." Also, "Such funds shall be...maintained for the benefit of the particular activity within the School Activity fund."

Travel

All requests for travel expense reimbursements shall be accompanied by itemized and documented receipts to support the expenditure as required by Board of Education policy.

Flower Purchases

Benevolent purchases of flowers (for funerals, weddings, and illness), should not be funded with student-generated money. These flower purchases are more appropriately made from faculty vending revenue or private collections.

Faculty/Staff meals, gifts, awards, etc.

Donations, commission checks and proceeds from approved fund raisers are considered public funds, to be used exclusively for student activities. These funds should never be placed in the faculty "Coke Account", or used in some manner that solely benefits faculty or staff.

➤ MISCELLANEOUS

Reimbursements

Funds received for lost equipment, or breakage or repair of equipment purchased with appropriated funds (General fund, for example), shall be deposited to the School Activity fund clearing account. Upon direction of the Chief Financial Officer, the Supervisor of the School Activity fund shall transfer such funds to the school district Treasurer. Such funds shall be credited by the Treasurer to the appropriate fund of the Board of Education. Any remaining balance in the clearing account shall be transferred to the General fund on or before June 30 of each fiscal year.

Textbook Receipts

Funds received for textbook reimbursements purchased with General fund money shall be deposited in the School Activity fund textbook account. Upon direction of the Chief Financial Officer, the Supervisor of the School Activity fund shall transfer such funds to the school district Treasurer. Such funds shall be credited by the Treasurer to the General fund. A sufficient balance shall be kept in the Textbook Activity fund for the purpose of making any necessary textbook refunds during the fiscal year.

Rental and Sale of Property

Funds received from the rental and/or sale of property of the Board of Education shall be deposited into the School Activity fund clearing account. Upon direction of the Chief

Financial Officer, the Supervisor of the School Activity fund shall transfer such funds to the school district Treasurer. Such funds shall be credited by the Treasurer to the appropriate fund of the Board of Education.

Surety Bond

All Board of Education employees who are authorized to receive, deposit, transfer or account for School Activity funds shall be covered by an "honesty blanket position bond." Such bond shall name the Board of Education as the loss payee. Annual premiums for such performance bonds shall be paid from the appropriate account.

In accordance with state statutes (70 O.S. § 5-129E), all School Activity fund custodians shall be bonded in the amount of \$1,000.00.

Contributions

All contributions received for the School Activity fund shall be receipted in the manner provided herein. Such funds shall be deposited in the appropriate account with the Supervisor of the School Activity fund. If restricted, these funds shall be utilized as stipulated by the donor. If unrestricted, these funds shall be utilized as directed by the Superintendent and the Chief Financial Officer. All unrestricted contributions are to be placed in the Student Store account to be utilized according to the guidelines established for the use of such money.

Payroll Expenses

All payroll and related expenses for employees of the School Activity fund shall be paid by the General fund of the school district to allow for proper withholding amounts (taxes, insurance, etc.) The Supervisor of the School Activity fund shall transfer amounts from the appropriate School Activity fund account to the school district Treasurer for reimbursement of payroll and related expenses as deemed necessary. Such funds shall be credited by the Treasurer to the appropriate fund of the Board of Education.

The Supervisor of the School Activity fund shall initiate the requisition of funds for the petty cash clearing account by filing a claim against the General fund of the school district. Such claim shall not exceed the total amount of all authorized petty cash funds, which shall not exceed \$100.00 per site.

Receipts or invoices shall support all expenditures of the petty cash funds. In no instance shall a single expenditure from a petty cash fund exceed \$75.00, nor shall the total expenditures during any one fiscal year exceed \$2,500.00 per site.

As provided by state statutes (70 O.S. §5-129C), any remaining balance in the petty cash clearing account shall be transferred to the General fund on or before June 30 of each fiscal year.

➤ **ATHLETICS DEPARTMENT**

Team Program Advertising Sales

Advertising sales commissions can be paid only after a salesman search has been conducted, and every effort is made to obtain the services of an individual or firm that will generate the greatest amount of advertising revenue. The Athletic Director shall consult with the Superintendent to determine the method/process to be used in the search for the ad salesman. Search procedures shall, at a minimum, include posting the need for advertising services on the Moore Public Schools web site, the cable television scroller, in the Personnel Department's job posting area, and at each school site.

A contract shall be prepared which shows terms under which the sales effort is to be conducted, after which Board of Education approval is to be requested for the contract.

Payment of commissions on advertising sales shall be done only on collected revenue. An ad shall be included for printing in the program only after payment has been received for the entire ad.

As with all other fundraisers, a "Request for Fund Raiser" application form is to be completed before it is started, and a reconciliation of receipts is to be done at the conclusion. The School Activity Department will provide guidance as needed for the reconciliation.

Trade outs" are to be considered a violation of state law and are therefore, unacceptable for payment of advertising costs. (A "trade out" involves the acceptance of payment in a form other than cash.) See "Trade outs" under Revenue section.

Stadium Cleanup

As with the ad sales issue above, a contract for stadium cleanup should be prepared and executed prior to the beginning of work. The contract should then be placed on a Board of Education meeting agenda for approval. The Athletic Director shall consult annually with the Superintendent to determine the method/process to be used for/in the selection of the contractor. Search procedures shall, at a minimum, include posting the need for stadium cleanup on the Moore Public Schools web site, the cable television scroller, in the Personnel Department's job posting area, and at each school site.

THESE REGULATIONS MAY BE REVISED AS NECESSARY BY THE BOARD OF EDUCATION