

BROKEN ARROW PUBLIC SCHOOLS

**ACTIVITY FUND
GUIDELINES / POLICIES**



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SCHOOL ACTIVITY FUNDS GUIDELINES / POLICIES

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INTRODUCTION – GENERAL INFORMATION

This manual and all information contained herein applies only to the Activity Funds belonging to Broken Arrow Public Schools – ***sanctioned organizations and their activities are not addressed in this document other than the following statement:***

ACTIVITY FUND EXEMPTIONS: Parent-Teacher Associations (PTA) and Booster Clubs (sanctioned)

PTA and sanctioned Booster Clubs are separate legal entities from the school district. These organizations must maintain separate federal tax identification numbers and bank accounts. The District Board of Education publishes separate guidelines for booster clubs, as do the national umbrella organizations for parent-teacher groups.

District personnel, including principals, bookkeepers, sponsors and administrators are not responsible for assets held by Parent, sanctioned Booster Organizations. Funds derived from these organizations are external funds which cannot be commingled with the District Activity Funds.

District employees should not collect money for, or perform, PTA or sanctioned Booster Club duties during working hours. Additionally, district employees should not handle PTA or sanctioned Booster Club financial affairs (i.e. treasurer position) per [District BOE policy 6205](#).

DESCRIPTION AND LIMITATIONS OF THE SCHOOL ACTIVITY FUNDS

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

The Attorney General has ruled that if students are used to collect funds or if parent organizations are using students, the proceeds must be deposited in the School Activity Fund. The District's tax-exempt letters / status cannot be used by non-employees or sanctioned clubs.

The "direct and personal services" for public school pupils requires the collection and expenditure of substantial sums of money. It is, therefore, important that sound business practices be followed and that expert supervision of these activities be provided.

These concepts should be read and understood. Individual(s) involved should be accurately informed in all regards.

State statutes require Board of Education approval on all fundraisers or events.

TYPES OF ACTIVITY FUNDS

- **Student Activity Funds** – Student Activity Funds consist of funds generated by specific student groups, not by the District or campus. These funds support the activities of student-led organizations or clubs in which students not only participate, but also manage

and direct the organization's activities (for example; class funds, student council, clubs, etc.). These funds are accounted for as fiduciary trust funds and are not owned by the District. Decisions about the expenditure of these funds are generally controlled by the student group with the assistance and supervision of a school district employee/sponsor. Sponsors of these organizations have fiscal responsibility to ensure proper collection and expenditure of funds.

- **Campus/Faculty Activity Funds** – Campus/Faculty activity funds are generated or contributed solely by school personnel or appropriate commissions and/or donations to be utilized and spent at the school's discretion for faculty and staff. All expenditures for hospitality, condolences, or any other purpose for the sole benefit of school personnel is to be paid out of the Campus/Faculty Account. These funds are controlled by the school principal or administrator of the campus at the staff/faculty's own discretion. Examples include money collected from donations, staff collections, commissions, or staff/faculty events only. It is best policy for the campus to form a committee that makes decisions and approvals concerning the use of these funds.
- **District Activity Funds** – District Activity Funds belong to the District, are used to support its co-curricular and extra-curricular activities, and are administered by the school district. Approval for disbursing District activity fund monies, however, rests only with the school board. In other words, the District determines how District activity fund monies are spent and the District programs that receive support. Examples include, but are not limited to: lost textbook fees, athletic gate receipts, vendor contract accounts, etc.

Student Body Activities are defined, in part, in [State Board of Education Bulletin No. 145](#). Oklahoma Department of Education provides the Activity Funds Pathways to Improving located on the following website:
<https://sde.ok.gov/sites/ok.gov.sde/files/2016%20text.pdf>

ACTIVITY FUNDS MANAGEMENT AND RESPONSIBILITIES

Some important rules, guidelines, and policies for personnel involved in Activity Funds:

- ✓ Principals and Sponsors are to be held accountable for their actions concerning School Activity Funds
- ✓ It is mandatory for officers/Activity Fund Custodians to attend the annual Activity Fund Workshop conducted by the District.
- ✓ The Treasurer of any District Activity Fund organization may only serve two years in this capacity.

Activity funds may be raised from such sources as:

- Admission fees to athletic contests, plays, carnivals, or dances
- Sales of student activity tickets
- Concession sales, including funds received from vending concessions contracts and school picture contracts approved by the Board of Education
- Dues, fees, and donations to non-mandatory student organizations and which are not derived from the lease, rental or sale of property, supplies, products, or other District assets
- Income or revenue derived from operating student organizations
- Deposits for the purchase of class rings, pictures, pins, announcements, cards, yearbooks, and banquets
- Other income collected by school personnel for adult functions (such as flower fund to pay for flowers sent to hospitalized employees)

ACTIVITIES REQUIRING A CHARGE FOR ADMISSION

Admission charges are not to be made for any program held during the time when school is in session. Programs for entertainment, which contribute to the benefit of the students, should be provided for **ALL** children if conducted during the school day.

AUTHORITY FOR ACTIVITY FUNDS

Oklahoma Statutes require the [Board of Education](#) of each school district to adopt appropriate rules and regulations governing the receipt and expenditure of school activity funds. The Board must appoint a custodian for the school activity fund who shall make a full and true accounting for all funds that may come into his/her possession or under his/her control. Activity Funds are controlled by 70 O.S. Section 5-129.

The Board has appointed the Principal, or other such administrative individuals as may be designated, of each site location as the administrator responsible for the operation of the activity funds under his/her control and who will be known as the School Activity Fund Custodian. [See Board Policy 6000.](#)

PURPOSE OF ACTIVITY FUNDS

Each Fund account (subaccount or account(s)) should have a specific purpose. Oklahoma law specifically bars spending funds for purposes different from the Board-approved purpose(s) for which those particular funds were raised.

Cash transfers between accounts and expenditures from one account for payment of the obligations of another are prohibited.

Any questions arising in the schools regarding procedures relative to the operation (fundraising, receipts, disbursements, rules interpretations, etc.) of School Activity Funds should be directed to the School Activity Fund Custodian.

RESPONSIBILITIES OF THE SCHOOL ACTIVITY FUND CUSTODIAN

School Activity Fund Custodians, being responsible for their overall School Activity Fund program(s), are accountable for knowing and enforcing all rules governing School Activity Funds. Duties required of all School Activity Fund Custodians include, but are not limited to, the following:

- Be certain that every responsibility and authority is properly delegated and thoroughly understood by those upon whom such authority is conferred
- Ensure each account has Board of Education approval for all revenue sources and expenditures prior to any event, fundraiser, or activity
- Periodically evaluate the performance of each individual involved, to determine that all functional duties are being substantially carried out
- Inform all faculty members concerning the proper use of funds and proper purchasing procedures
- Be familiar with Board of Education-approved Activity Fund Guideline Budgets
- Report to the District Treasurer or Chief Financial Officer all cases of theft or suspected theft of cash and/or merchandise belonging to the School Activity Fund

RESPONSIBILITIES OF ACTIVITY FUND CUSTODIAN DESIGNEE

The Activity Fund Custodian may designate administrative assistants, finance personnel, secretaries, teachers, and sponsors to aid with the various functions of the fund, including club activities. All reports, forms, or formal processes are the sole responsibility of the Activity Fund Custodian. The responsibilities of the Activity Fund Custodian Designee include, but are not limited to:

- Receive annual training at beginning of school year for Activity Fund processes
- Be familiar with Board of Education-approved Activity Fund Guideline Budgets
- Ensure that all deposits are made daily
- Receive deposits from all sponsors and retain a copy of the receipts
- Verify amount of deposit by counting money in front of individual making the deposit

- Issue pre-numbered receipt to sponsor(s). Sponsor's receipt numbers should be indicated on receipt issued by Activity Fund Custodian Designee to sponsor. The total of sponsor's receipts must balance with the total on receipt issued.
- Activity Fund Custodian or designee prepares deposit slip for bank in duplicate. The receipt number must be indicated on deposit slip. The total of receipts must balance to the total on the bank deposit slip.
- Following bank deposit, immediately send deposit slip with receipt to Treasurer's office at ESC

RESPONSIBILITIES OF SPONSORS

Sponsors for any group, club, or student organization are responsible for the following duties, depending on the nature of the organization, whether or not student officers are elected by the group:

- The sponsor shall work closely with the group and give supervision and guidance to student officers, exerting leadership and counsel where required.
- The sponsor shall organize and conduct student projects and ascertain that all receipts are properly accounted for and deposited with the Activity Fund Custodian Designee. Sponsors must make daily deposits during student projects.
 - Complete a **Sponsor's Cash Sheet**. Turn in completed form with funds to be deposited to the Activity Fund Custodian or designee.
 - The sponsor of the activity shall keep records of all funds collected, handled or disbursed. These records shall be compared with those of the Activity Fund Custodian or designee.
- The sponsor shall inspect materials received and authorize payment when delivery is complete and quality of merchandise is determined to be satisfactory.
- The sponsor's signature on the packing slip and invoice signifies that the claim is approved for payment.
- The sponsor shall be familiar with Board of Education-approved Activity Fund Guideline Budgets.
- No student or non-employee sponsor shall charge or purchase any item to any school Activity Fund Account. Only authorized District employees may purchase from the appropriate vendor with written authorization (Purchase Order).
- No Employee of the District shall make purchases or obligations in excess of available funds on hand.

REVIEWS OF ACTIVITY FUND RECORDS AND REPORTING

The activity fund financial records and procedures of all campuses will be subject to review at any time throughout the year with little or no advance notice to campus. These reviews may be performed by BAPS finance staff, internal auditors, or by the District's outside independent auditors.

The School Activity Fund Custodian or District Treasurer shall provide a detailed report to the Board of Education at the end of the fiscal year showing beginning balance, receipts, expenditures, transfers, and ending balances of each account of the school activity fund as of the close of the fiscal year.

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

AUDIT

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

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

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

DISPOSITION OF SPECIAL AUDIT REPORTS

The scope of School Activity Fund audits includes operational and special internal audits. Reports on such examinations are made to the Chief Financial Officer and Superintendent.

If such reports are deemed to contain information indicative of misappropriation of funds, unauthorized or illegal fundraising projects, money handling irregularities, or other violations that require further explanation, the Superintendent will issue a written statement requesting the principal or auditee to submit a written reply to the charges set forth within a given time.

If the reply provides acceptable explanations to the charges, the case will be closed at the discretion of the Superintendent. If the Superintendent believes that the explanation is not acceptable, the case will be reviewed with the Auditor. Decisions reached by this review will involve one or more of the following:

- Reprimand
- Transfer of responsibilities

- Restitution
- Suspension
- Legal Action

ACCOUNTING SYSTEMS

A central accounting system for all school activity funds is maintained by the Activity Fund Office at the Education Service Center. Such accounting system provides a complete record of receipts, expenditures, transfers, and fund balances of each account of the school activity fund. School activity funds shall not carry a negative balance.

All Activity Funds must utilize the Oklahoma Cost Accounting System (OCAS), which is the account classification system developed by the National Center for Education Statistics. Specific account codes by name and number are published in the State Department of Education publication - [OKLAHOMA COST ACCOUNTING SYSTEM MANUAL](#).

Bank statements shall be reconciled on a monthly basis by the District Treasurer under the supervision of the Chief Financial Officer. The school activity fund shall be balanced to the bank statement and any discrepancies noted shall be immediately resolved. The School Activity Custodian (or designee) shall also reconcile his/her record monthly with the reports received from the Activity Fund Office.

The Chief Financial Officer shall have the 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 the administrators, secretaries, sponsors, and to the general public upon written request for such information.

YEAR-END DOCUMENTS:

The Activity Fund Custodian (or designee) shall maintain the following activity fund accounting records in order:

1. Receipts, with support, in chronological order by month. **ALL receipt books must be turned in to the School District Treasurer on or before the end of each fiscal year.**
2. Fundraising documentation for the fiscal year
3. Donation(s) documentation for the fiscal year, including, but not limited to, award notifications and any similar paperwork.

All other retention documents now responsibility of Finance area.

ACTIVITY FUND BUDGET GUIDELINES AND FUNDRAISING ACTIVITIES

As mandated by State law, at the beginning of each fiscal year, [Activity Fund Budget Guidelines](#) shall be submitted for all activity accounts to the Board of Education for approval. These Activity

Fund Budget Guidelines shall list all types of revenue sources (including, but not limited to, fundraising and/or any type of revenue source) as well as descriptions of all intended expenditures. Once approved by the Board of Education each year, these submitted Revenue and Expense items are the approved sources of revenue which can be deposited and the approved purposes for which monies in each sub-account can be expended each fiscal year.

A fundraising activity is any activity involving participation of a student body or a school-recognized student group undertaken for the purpose of raising funds for a school or a school-sponsored group. Broken Arrow Public Schools considers all money collection events to be governed by the District's [fundraising Board of Education policies](#).

The Broken Arrow Public School District recognizes the importance and value of a positive fundraiser program. In order to provide assistance and protection to District campuses and organizations, the following guidelines are intended to address a few of the issues the District faces. Each campus or organization preparing to conduct a fundraiser shall use these guidelines to assist in planning:

1. Fundraising activities are not confined to regular school hours, but are considered an extension of the school program. When fundraising activities are in the name of the school, all funds raised become school funds and belong to the school-sponsored group responsible for raising the money.
2. Students may not be required to participate in a fundraiser program nor be required to sell a certain amount or make a donation in lieu of fundraising. In addition, a student cannot be punished in any way for not participating in a fundraiser program.
3. Fundraisers held by a school, club, or organization by students cannot be held to benefit the faculty or staff. Employees must conduct their own Board of Education-approved fundraising activities without student involvement.
4. Monies raised or collected during a school year shall be spent on the students responsible for contributing to the account. High activity account balances should not be carried from year to year unless there is a specific goal the club or organization is trying to attain; for example, purchasing a marquee or playground equipment. Sponsors shall spend the majority of funds earned during a school year on appropriate student expenses.
5. Any additional fundraisers or revenue sources must be Board-approved prior to event/resource collection within that fiscal year. All requests must be submitted by completing (or revising) the Activity Fund Budget Guideline worksheet.
6. No fundraising activity shall be approved that, by its nature or by promised prizes or awards, would induce or require elementary students to go door-to-door without adult supervision (e.g., selling products or sponsorships).
7. A fundraising project shall be considered only for a specific purpose, and revenue created shall be expended only for the designated purpose.

Non-approved fundraiser activities - Any service, product, activity, or program deemed inappropriate by the Broken Arrow Public Schools administration.

RECEIPT OF MONEY, RECEIPTS, AND RECEIPT BOOKS

The Activity Fund Custodian (or designee) is responsible for required pre-numbered receipts in triplicate form for ALL funds collected. Receipt books may be purchased from BAPS Warehouse or Admiral Express.

The sponsor is required to turn in all money collected to the Activity Fund Custodian Designee daily. Sponsors are responsible for counting the cash and filling out and signing a **Sponsor's Cash Sheet** before turning it in to the Activity Fund Custodian Designee. The Activity Fund Custodian Designee is required to issue a receipt in triplicate at the time the money is submitted. The receipt must indicate:

- Date (receipt must be dated with the same date of delivery to the Activity Office)
- The name of the individual who remitted the money
- The amount of money remitted (a cash count should be performed at the time the receipt is issued)
- The source of the money; e.g., candy sales, picture sales, dues, fees, donations, etc. This is necessary to prevent posting to incorrect accounts. If it is a fundraiser, specify which company.
- The account name and number to be credited (General Account, Yearbook, etc.)
- The signature of the Activity Fund Custodian Designee. If another employee is designated to act as Activity Fund Custodian Designee in the case of absence, the designee should so indicate by signing his/her own name "for" the Activity Fund Custodian Designee. The Activity Fund Custodian Designee's name should never be signed by another individual.
- Receipts are to be written in numerical sequence by date PRIOR to making bank deposit.
- If a receipt is voided, the original receipt must be attached to the duplicate receipt in the receipt book.

All money received by the Activity Fund Custodian Designee must be deposited intact to the school's designated bank account. In no case may expenses be paid from monies received and not yet deposited. The cashing of personal checks is forbidden.

RECEIPTING ONLINE PAYMENTS

Sponsors and Activity Fund Custodians have the option of accepting payments for activities through our district-approved online vendor(s). This option reduces cash handling, saves time

and simplifies some processes. The school should work with the online vendor(s) to produce the types of reports and information that will maximize the benefits for their school.

Certain criteria, including the quantity of expected payments and/or donations, must be met in order to use the electronic payment system. Please be aware that a fee is charged by the payment processor, which will be taken out of collected funds. Email treasury@baschools.org for directions.

Payments made online are directly deposited electronically into the activity fund merchant bank account.

- The Activity Fund Custodian (or designee) and the sponsor(s) can generate reports by product code or account code either daily or for a specific period of time.
 - Total the amounts collected for each activity fund account.
 - Use receipt to credit the appropriate account with the net amount collected.
- The total online fee for the reported period is credited with an adjustment to your Activity Fund account.

TICKET SALES

Pre-numbered tickets are to be used for school events so that the number of tickets sold can be reconciled with the cash collected. Tickets not sold are to be accounted for at the end of each event, with a written reconciliation made of tickets sold to actual revenues collected.

The **Ticket Reconciliation Form** must be completed and sent to the Activity Fund Office along with the deposit slip. This form indicates the number of tickets sold for an event, along with the amount of money collected and deposited.

DEPOSITS

Certain assigned banks are used as the school depository for activity funds. Deposits of funds subject to the requirements of this section shall be made daily. However, if the deposit for a day totals less than One Hundred Dollars (\$100.00), a school 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). A school 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).

Additional procedures involving deposits are as follows:

- All receipts for one day can be deposited on one deposit - it is not necessary to make separate deposits for each receipt. List receipts numerically on the deposit slip and indicate the correct sub account number to be credited.

- Gate receipt deposits should be listed as “gate receipts” with the dollar amount, and the start-up money re-deposit should be listed as “Start-up re-deposit” with the dollar amount. Both can be deposited on the same receipt.
- The Activity Fund Office will send a computer-generated receipt to the secretary for reconciliation and verification.
- At the end of the month, after the bank statement has been reconciled, the Activity Fund Custodian Designee will receive a copy of the monthly reports. If the reports and the Activity Fund Custodian Designee’s books do not agree, the Activity Fund Office will be notified immediately.
- Staff members’ personal checks MAY NOT be substituted for cash collections. It is the responsibility of the authorized individual collecting the money to count and organize the funds prior to submitting them to the Activity Fund Custodian designee. All funds and any other appropriate documentation are to be submitted in the same form as was collected.

GIFTS AND DONATIONS TO BAPS

The School District, as a publicly-supported institution, may accept gifts, grants, donations and title to property, but such acceptance shall in no case be considered as an endorsement by the School District of a product or business enterprise. The Superintendent (or designee) and site principals may accept a gift or donation as long as its estimated value does not exceed \$2,500.00. If the estimated value of the gift or donation exceeds this amount, then the Board of Education shall consider whether to accept it. Once accepted, the gift becomes the permanent property of the School District.

Funds donated for a specific organization or use may not be diverted to another organization or cause; for example, money collected for the Heart Association may not be diverted to the Cancer Association; money collected for the Red Cross may not be diverted to the March of Dimes.

All expenditures with donated funds shall follow the established purchasing and payment procedures.

RETURNED CHECKS

In the event that checks are returned Non-Sufficient Funds (NSF), account closed, improper signature, etc., the Activity Fund Business Office will debit the proper account and then send the check to the proper school site.

Please follow these procedures in the event a check deposited into the bank is returned:

- The Activity Fund Custodian Designee will redeposit the check only if returned for insufficient funds.

- If the check is returned a second time, it will charge back the account deposited and the site will be responsible for collecting the funds.

PURCHASES AND EXPENDITURES

A club/agency account is a trust account that is to be used for the intended purpose that is stated when the account is created. Expenditures from these accounts are for their intended purposes only. Funds are not to be diverted for other uses.

Purchases of goods and/or services for the intended purposes require deposited funds in an approved Activity Fund as well as an approved Purchase Order PRIOR to the request of such goods and/or services.

It is a violation of State Law to obtain, pre-order, receive verbal intent, or order items and/or services prior to receiving an approved Purchase Order.

The following procedures should be followed when ordering/purchasing items:

- A **Requisition** (RQ), submitted through the iAccounting (MAS-Wengage) software requisition module, utilizing the appropriate activity fund assigned is required. Once approved by the School Activity Fund Custodian, a Purchase Order number will be issued and is required PRIOR to ordering goods/services.
- Individual purchases of any quantity of one specific item having an estimated total net price greater than \$1,500 but less than \$5,000 may be made upon written authorization from the Purchasing Department after receiving written price quotations from 3 vendors.
- Individual purchase of any quantity of one specific item having an estimated total net price in excess of \$5,000 cannot be purchased from Activity Fund accounts. These purchases constitute capital purchases and may only be purchased through approved funds.
- Checks shall be written after all paperwork is completed and submitted to the Activity Fund Office along with proof of receipt of goods, services, and fundraiser completion.
- Packing Slips/Invoices/Purchase Orders should be dated and signed to verify that goods/services have been received. The invoice must be signed as authorized to pay.
- Gift cards are strictly prohibited and shall not be purchased for or given to students or employees.
- The purchase of alcoholic beverages or tobacco with school funds is strictly prohibited.
- All items ordered with Activity Fund money must be shipped and/or delivered to the school facilities, not personal addresses.

- Board Policy dictates the availability of increases in Purchase Orders.

PURCHASE OF T-SHIRTS FOR FACULTY

- The student body generates activity fund monies; as such, expenditures for the faculty should be limited. In an effort to generate school spirit and for security purposes, Activity Fund Custodians may purchase t-shirts once a year for their staff, provided there are sufficient funds available. Shirts are only allowed to be purchased from the Campus/Faculty Activity Funds.

DISBURSEMENT OF FUNDS

Disbursements from each account must be made only for the specific purpose for which the account was created and Board of Education-approved. All disbursements shall be made by check/3rd-party AP payment and cosigned by the School Activity Fund Custodian(s). Attached to each Purchase Order shall be invoices or signed receipts evidencing that the goods and/or services were received/rendered by the school. All original Purchase Orders and supporting documentation shall be filed electronically at the Business Office.

The following guidelines and policies pertain to disbursement of funds:

- Valid Invoice or receipt required
- The actual date of the activity
- The actual amount of the disbursement required for services or items.
- Approval of the Activity Fund Custodian requesting disbursement

Supporting documentation shall include at least one of the following:

- The vendor's original itemized invoice (periodic statements do not constitute adequate documentation).
- Original sales slips or cash register tapes from teachers or other persons requesting reimbursement for items purchased with personal funds for the benefit of the school; credit card charge slips are not acceptable expenditure support unless they are itemized.
 - *SPECIAL NOTE:* Personal Reimbursements for purchases made with personal funds for the benefit of the school should be avoided when possible. Please contact the Purchasing Department first to ascertain if there are other methods by which purchase can be made through an existing District vendor or with a District p-card. Personal reimbursements shall not be made unless approved ahead of time by the Director of Purchasing.
 -
- Renewal notices, order forms, etc., may be used when an invoice is not issued.

Full review of invoices for accuracy prior to requesting a check:

- Review all invoices to determine if discounts can be deducted from the amount due.
- Review all invoices to determine if sales tax was charged on merchandise purchased. Most items purchased for the benefit of the school are tax-exempt; therefore, sales tax should not be paid to a vendor or reimbursed to a staff member.

Maintain proper documentation:

- The completed Revenue/Expenditure Summary report from iAccounting, check stub, and all supporting documentation shall be kept in numerical order, by month, in the activity fund electronic records for future reference and audit.
- In no instance shall checks be made payable to “cash”.

PAYMENTS TO NON-STAFF MEMBERS FOR CONTRACTED SERVICES

- Outside vendors are businesses and/or individuals (that are not Broken Arrow Public Schools’ employees) who perform services for a school/campus/department; examples include: judges, speakers, authors, caterers, consultants, music accompanists, translators, custom printers and license fees.
- Any vendor engagement involving services shall follow the District’s purchasing procedures as referenced in the [Board of Education Policy](#).
- The use of contracted services, using an active District vendor, in any amount requires an approved Purchase Order. As a reminder: most contracted services require a Board of Education-approved contract **PRIOR** to commitment.
- Payments for services performed by individuals not employed by Broken Arrow Public Schools must be issued by the Accounts Payable Department.