

Oak Ridge Schools

Office of the Superintendent



Administrative Procedure 2.601 (C) Fundraising Activities / Staff Morale Accounts

August 26, 2019

**Staff Morale Accounts
(Fundraising for Non-Educational Purposes)**

Staff Morale Accounts are authorized by Oak Ridge Schools' Board of Education Policy 2.601. Properly approved, non-educational revenue may be used for Staff Morale Accounts. The following criteria, policies and procedures will be used in the establishment and operation of Staff Morale Accounts:

With the approval of the principal, and the Executive Director of School Leadership, a Staff Morale Account may be established at the school site; and is authorized for the following non-educational purposes only:

1. Bereavement support;
2. Award recognition;
3. Employee morale; or
4. Banquets

The only source(s) of revenue (funding) allowable for these Staff Morale Accounts is from the following sources:

1. **Vending machine commission** (revenue) from vending machines that **are not** accessible to students (Tennessee Comptroller of the Treasury Memorandum dated July 30, 2019, expressly stipulates that "Revenue generated for teachers from vending machines that **are not** accessible to students may be used" for the Staff Morale Account)
2. **Donations** made specifically for the Staff Morale Account (i.e. made by individual staff members, etc.) (Cannot consist of any funds that should be considered revenue for the general operation of the school or for student welfare...)

Staff Morale Account transactions and activity are to be recorded in the designated **Restricted Account** established specifically for this purpose using **Account Number 92000**. The Principal will be the sponsor of the Restricted Account and must approve all requests for expenditures

All revenues and expenditures will be subject to the policies and procedures contained in the Tennessee Internal School Uniform Accounting Policy Manual, Oak Ridge School Board of Education Policies and Procedures, Tennessee State Law, and the Tennessee Comptroller of the Treasury - Division of Local Government *Audit Manual*.

Staff Morale Accounts are subject to audit by the comptroller of the treasury or the comptroller's designee.