

4. The yield rate of these securities.
5. Any collateral pledged by a custodian.

The board of education shall review the treasurer's investment performance on a regular basis that is no less frequent than monthly.

Depositing of Interest:

Unless otherwise directed by the board of education through policy or by special directive, by the Oklahoma Constitution, or by the federal government, income earned from the investment of non-activity funds shall be deposited in the general fund, and income earned from the investment of activity funds shall be deposited as directed by the board of education.

CONTROL OF FUNDS

Money Deposits

All monies collected by Mid-America Technology Center staff will be deposited on a daily basis with the custodian of the student activity fund, in the financial office. No funds are to be retained or handled in any manner that does not comply with the above provisions.

Purchases

All purchases must be pre-approved

All financial affairs of Mid-America Technology Center will conform with Oklahoma State School Law.

School Activity Fund

Individual Account Guidelines - The following school activity accounts, fund raising activities, and purposes for revenue are scheduled for the 2024-2025 school year:

1. INTEREST ACCOUNT:

Fund Source- Interest earned from money in activity accounts

Purpose - Transfer to activity accounts
 Transfer to General Fund

2. PETTY CASH ACCOUNT:

Fund Source- General Fund of District.

Initial claim by Activity Fund Custodian not to exceed \$200.

Purpose- Small cash expenditures such as postage, freight charges, and other General Fund expenditures for \$75 or less. Any remaining balance in the Petty Cash Account will be transferred to the School District General Fund on or before June 30th of each year.

3. GENERAL FUND REFUND ACCOUNT:

Fund Source- General Fund, refunds, and reimbursements received, including but not limited to resale items, Tuition, overpayment, other refunds, Pell Grants and CARES Act-Education Stabilization (HEERF).

Purpose- Refund of revenue previously received and deposited either into the account or directly into the General Fund. Any remaining balance in the Refund Account will be transferred to the School District General Fund on or before June 30th of each year.

4. MISCELLANEOUS ACCOUNT:

Fund Source- Donations, food service concessions, commission on vending machines, registration fees and test fees, OTAG & other scholarships, class activities, apparel, and supplies.

Purpose- Food service concession supplies, bulk mail (when excess of \$75), registration fees, and concession profits to other accounts, youth club accounts and General Fund expenditures, scholarship and OTAG recipient expense, guest speaker expense, publicity, public relations, banquet expenses, class activities, apparel, and supplies.

5. BPA ACCOUNT:

Fund Source- Donations, vending machines, shows, candy, dues, bake sales, interest, uniforms, jackets, caps, T-shirts, sweat shirts, apparel, registration fees, and club activities.

Purpose- Membership Dues, guest speaker expense, awards, publicity and public relations, BPA activities, class activities, National Technical Honor Society activities, supplies and equipment, test expenses, pictures, uniforms, jackets, caps, T-shirts, sweat shirts, other apparel, banquet expenses, class refreshments, benevolent and community service projects, registration fees, and conference expenses.

6. EQUINE PRODUCTION ACCOUNT:

Fund Source- Donations, horse sales, boarding fees, breeding fees, jackets, caps, and apparel.

Purpose- Supplies, feed and equipment, vet bills, registration for horses, jackets, caps, uniforms, other apparel, class activities, publicity and public relations, awards, conference and sale expenses, and General Fund expenditures.

7. HOSA/HEALTH CAREERS CERTIFICATION ACCOUNT:

Fund Source- Donations, vending machines, shows, candy, dues, bake sales, interest, uniforms, jackets, caps, T-shirts, sweat shirts, apparel, registration fees, and club activities.

Purpose- Membership Dues, guest speaker expense, awards, publicity and public relations, HOSA activities, class activities, National Technical Honor Society activities, supplies and equipment, test expenses, pictures, uniforms, jackets, caps, T-shirts, sweat shirts, other apparel, banquet expenses, class refreshments, benevolent and community service projects, registration fees, and conference expenses.

8. HOSA/PRACTICAL NURSING ACCOUNT:

Fund Source- Donations, vending machines, shows, candy, dues, bake sales, interest, uniforms, jackets, caps, T-shirts, sweat shirts, apparel, registration fees, and club activities.

Purpose- Membership Dues, guest speaker expense, awards, publicity and public relations, HOSA activities, class activities, National Technical Honor Society activities, supplies and equipment, test expenses, pictures, uniforms, jackets, caps, T-shirts, sweat shirts, other apparel, banquet expenses, class refreshments, benevolent and community service projects, registration fees, and conference expenses.

9. Skills USA ACCOUNT:

Fund Source- Donations, vending machines, shows, candy, dues, bake sales, interest, uniforms, jackets, caps, T-shirts, sweat shirts, apparel, registration fees, and club activities.

Purpose-

Membership Dues, guest speaker expense, awards, publicity and public relations, Skills/USA activities, class activities, FCCLA activities, National Technical Honor Society activities, supplies and equipment, test expenses, pictures, uniforms, jackets, caps, T-shirts, sweat shirts, other apparel, banquet expenses, class refreshments, benevolent and community service projects, registration fees, and conference expenses.

10. FACULTY & STAFF ACCOUNT:

Fund Source- Donations and contributions.

Purpose- Flowers, gifts, supplies, awards, and Faculty & Staff Activities.