**RESOLUTION OF THE BOARD OF SCHOOL TRUSTEES**

**OF THE MT VERNON COMMUNITY SCHOOL CORPORATION**

**RESOLUTION 2020-09 AUTHORIZING THE USE OF GIFT CARDS AS DONATIONS**

**WHEREAS,** IC 20-26-5-4(20) allows the Board of School Trustees to exercise any non-delineated power or make any expenditure in carrying out its general powers and purposes which is reasonable from a business or educational standpoint;

**WHEREAS**, the State Board of Accounts (SBOA) will not take exception to the use of gift cards by an ECA provided certain conditions are met, including the authorization of gift card purchases by the Board of School Trustees through a resolution;

**WHEREAS**, pursuant to Indiana Code 20-41-1, extracurricular accounts (ECA) may be used for athletic, social, or other school functions;

**WHEREAS**, gift cards may be issued for the purpose of conducting any athletic, social, or other school function, specifically including, but not limited to, support to individuals participating in such athletic, social, or other school functions;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of School Trustees does hereby authorize the use of gift cards by the Administration of the School Corporation or a building within the school corporation, or as part of an ECA in order to conduct any athletic, social, or other school function, provided such use complies with other applicable law and SBOA rules including: the purchase and issuance of gift cards shall be handled by an official or employee designated by the school principal; School Corporation Administration shall maintain an accounting system or log which includes the business from which the gift cards were purchased, their amounts, fund and account numbers to be charged, date the card was issued, person gift card was issued to, proof the gift card was received by the person it was issued to, etc.; gift cards shall not be used to bypass the School Corporation’s accounting system; purchase orders will be issued to provide the School Corporation’s designated fiscal officer with means to encumber and track appropriations to provide the Board of School Trustees and other officials with timely, accurate accounting information and monitoring of the accounting system; and procedures for payments shall be no different than for any other claim; and

**BE IT FURTHER RESOLVED** that the administration of the School Corporation is hereby authorized and directed to take any and all action necessary or desirable to carry out the intent of the foregoing resolution and to comply with all applicable laws and regulations.

Approved by the Board of School Trustees this 25th day of January , 2021.

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Secretary