

STUDENT ACTIVITY ACCOUNT GUIDELINES FOR EAST DUBUQUE SCHOOL DISTRICT



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Introduction

The East Dubuque School District has established guidelines for administration, staff and coaches/advisors on proper management and operation of student activity account funds. The guideline was written to provide a set of standardized accounting procedures for the administration of Student Activity Accounts at the elementary, junior high and high school levels in the East Dubuque School District. Principals, secretaries, bookkeepers, advisors/coaches and other employees involved in the handling of these funds should become knowledgeable of the instruction in this manual. These guidelines were designed to ensure compliance with state law governing student activity accounts.

The principals, teachers, coaches/sponsors and clerical staff are placed in a position of trust by parents and students when funds are placed in their care. Adequate measures to control these funds will assure parents and students that the funds are handled properly and are necessary to ensure sound financial practices, safeguard student funds and protect East Dubuque School District employees from allegations of wrongdoings.

Student Activity Funds may not be used to circumvent the controls outlined by the East Dubuque Board of Education policies. Purchases must comply with the District's purchasing procedures and relevant statutes.

What is a Student Activity Account?

Student Activity Funds consist of money that is received and held by the school and are separate from district funds. These accounts are used to account separately for money belonging to individual student groups in the Student Activity Account or money that is designated for specific purposes. It is important to maintain separate accounts because money held for groups of students or for any specified purpose must be spent to benefit that same student group or for that intended purpose. Funds held in the various activity accounts may not be comingled.

Individual student groups raise these funds and their disbursement is controlled by that group as long as the decisions regarding the use of funds do not conflict with Board policy and/or legal regulations or restrictions. The basic purpose for the collecting or raising and expending of activity funds must be for the direct benefit of the students or for the general benefit of the school. Within this scope, funds are to be used to finance activities that *supplement* the educational curriculum of the District. Fund raising activities shall in general contribute to the general welfare, education, and morale of all students through the financing of the normal legitimate extracurricular activities of the student body.

Student activity money shall be *expended* to benefit a student group that contributed to its accumulation. Fundraising activities should not be for individual/personal benefit. A student group is one that has been properly approved by the board of education and listed on Appendix D of the Professional Agreement. Funds derived from the student body as a whole should be expended in a

manner benefiting all students. The management of student activity funds shall be in accordance with sound business practices and accounting procedures.

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Policies and Procedures

Responsibilities

All school personnel including principals, bookkeepers, secretaries, coaches/advisors and faculty will be held responsible for any student activity funds entrusted to them. The responsible party will reimburse the club account for money (or property purchased with evident activity funds) which is lost due to carelessness, fraud, or theft.

The principal and superintendent will approve all fundraising activities in advance and will monitor the activities by reviewing and signing the Fundraising Application Form and Fundraising Statement of Revenues and Expenditures. All documents should be completed electronically for neatness and automatic calculations-not handwritten.

Each campus that handles Student Activity Funds must have a safe available for use to safeguard any funds that are deposited.

The Activity Account Secretary is responsible for the following:

- Maintaining the accounting records as required
- Issuing checks when properly authorized by the Principal
- Receiving money and verifying individual deposits
- Preparing bank deposit bags
- Monitoring the monthly account activity and bank reconciliation for all accounts
- Submitting the monthly reconciliation to the Treasurer
- Monitor that all student activity accounts maintain a positive balance in the respective accounts. If an account becomes negative, notification will be made to the building principal and with the coach/advisor to bring the account to a positive balance by June 30

The Student Activity Account Secretary will advise the principal and superintendent of situations where faculty sponsors continue to disregard required procedures.

Auditing of Student Activity Accounts

On an annual basis, records of the Student Activity Funds will be subject to an audit by the School District's Independent Auditors. Records will be tested for financial accountability and for compliance with the District policies and procedures outlined in the guide. An annual audit will follow the district's fiscal year (July 1-June 30) except in a case of a request for audit.

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Basic Records and Filing Guidelines

Basic Records

To safeguard student assets, and to protect keepers from potential charges of wrong doing, detailed records of student account activity should be kept, which include backup documents. The following is a list of forms, which are to be used to provide adequate supporting documentation for all activity accounts. Detailed instructions on the use of the forms are included in subsequent sections of this guide.

Requisition Form - Used to document authorization of payment or request for a check.

Activity Account Deposit Slip - A detailed record of a deposit given to the Activity Account.

Fundraising Application Form - A form used for the request and approval of all fund raising activities and to document the projected results of the fund raiser.

Fundraising Statement of Revenues and Expenditures – A form to report the revenues and expenditures, which in return will calculate a profit or loss for the specific fundraiser.

Filing Guidelines

The filing guidelines listed below should be followed by the Activity Account Secretary:

All check requests (Requisitions) along with supporting documentation must be kept. Records must be filed and noted with date of check and check number.

The original Fundraising Application Form must be kept on file, along with the Fundraising Statement of Revenues and Expenditures (completed by the coach/advisor and approved by the principal and superintendent).

A copy of all returned/NSF checks will be subtracted from the individual activity account and should be attached to the Fundraising Statement of Revenues and Expenditures.

A copy of the Fundraising Statement of Revenues and Expenditures needs to be submitted with ALL revenues and expenditures listed.

4 Bank Accounts

All student activity funds will be kept at the East Dubuque School District's designated depository bank.

- All checks and deposit tickets must include the name of the District and/or school name.
- An ink deposit stamp should be used to stamp all checks that will be deposited.
- All funds received will be deposited into the bank account and all disbursements will be made with a check from the account.

The bank account must include at least two authorized check signers, one of whom will be the superintendent. If for some reason the Superintendent is not available, the District Bookkeeper will sign along with the Activity Account Secretary.

- Each check written must bear two of the authorized signatures in blue or black ink.
- The check will not be signed until it has been completely filled out with the date, payee and amount.

In the event a new authorized signer is needed to be added to the account a new signature card will be created by the bank. The new authorized signer should refrain from signing checks until a new signature card is created and their signature is on file at the bank. These procedures are subject to change depending based on bank policies.

Monthly bank statements will be reconciled by the Student Activity Account Secretary on time and sent to the District Office and emailed to the district treasurer by the second Tuesday of the subsequent month.

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Payments from the Student Activity Accounts

All expenditures/disbursements from the student activity account shall be made by check. All payments purchases and expenditures must be approved in advance by the building principal in writing using the requisition form.

Requisition Form

The purpose of the requisition form is to:

- Provide authorization for the expenditure
- Document the purpose of the expenditure
- Identify the account to be charged
- Verify that there are adequate funds in the account to cover the check

In order to initiate the check request process:

- Form must be completed by the coach/advisor and signed by the principal and superintendent.
- Account must have sufficient funds to cover the check amount
- Supporting documentation must be provided at the time of the request

All expenditures are to be paid by check from the appropriate account using pre-numbered checks in numerical sequence. No Check shall be written payable to cash. Under no circumstances should District employees use the District's tax-exempt status to avoid paying sales tax on personal items.

Only under extreme circumstances, a check may be pre-issued to the club sponsor authorized to make the purchase. If the amount is not known in advance, the person requesting the check should estimate as closely as possible the amount needed and submit on a requisition form. The sponsor will then be required to submit a receipt or an invoice documenting the amount of the purchase. Once the purchase has been made, the receipt will be attached to the requisition.

Note: Do not use vendors who do not issue a detailed receipt. (A detailed receipt should include the name of business, description and quantity of items, unit price and total amount spent.)

Supporting documentation is critical for maintaining control over the Student Activity Account. It is the responsibility of the sponsor/coach who requests a check to provide all of the support required. Once the check has been released, it may be more difficult to obtain the appropriate documentation.

Voiding Outstanding Checks

It will occasionally be necessary to void a check that been outstanding for more than six months that has been lost, or returned for some reason. The following steps should be followed:

- If the check has been lost, a stop payment should be requested from the bank.
- The Student Activity Account Secretary will void the check resulting in a deposit into the account.
- Information (date and reason for voiding the check) should be noted on the original requisition
- If the voided check is available, mark it "VOID" across the face of the check, cut off the signature lines and staple it to the corresponding requisition form.
- If a new check is being issued, note the number of the new check as a cross-reference.

Transfer between Accounts

It is not necessary to write a check to transfer funds from one activity account to another within the same bank account. However, the transfer must be documented. The request must be approved by the principal and superintendent.

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Receiving Deposits

General Policies

In order to maintain control over funds received, at least two people must be involved in the functions of collecting, documenting, and depositing. This is accomplished by having coaches/advisors collect and record the amount collected by completing the **Activity Account Deposit Slip** and other supporting documentation described below. The amount collected along with the proper documentation must be submitted to the Activity Account Secretary on a daily basis. The Activity Account Secretary will count and verify all deposits. The Activity Account Secretary is not allowed to accept funds that have not been counted and that are not properly recorded and accompanied with an Activity Account Deposit Slip.

- Students should not be allowed or held responsible for submitting deposits. *(It is the coach/advisor's sole responsibility to submit deposits.)*
- ALL funds generated from a school sponsored events will be deposited in an activity account or district account that is managed by the East Dubuque School District. In no way should an outside account be opened to circumvent control of funds.
- All money collected must be submitted to the Activity Account Secretary in the same form in which it was collected. The employee's personal check DOES NOT substitute cash collections.
- The coach/advisor shall stamp all checks with a "For Deposit Only" stamp, which may be obtained from the building secretary

Note: It is not necessary to identify the individual names on concession stand, book fairs, and other sales where fundraisers are opened to the public where it is neither necessary nor possible to record each Individual payer.

Receipt of Funds by the Activity Account Secretary

The following procedures shall be followed by the Activity Account Secretary when funds are received for deposit into the school's bank account:

- The Activity Account Secretary must count the money to ensure agreement with the Activity Deposit Slip and reconcile the amount received,
- When the amount is verified and both parties are in agreement, the Activity Account Secretary will sign and date the Activity Deposit Slip.
- All checks received for deposit should be immediately endorsed "For Deposit Only" using the deposit stamp.
- The Activity Account Secretary will verify that all checks are made payable to the East Dubuque School District
- Bank deposits should be done on a regular basis (minimum of once a week).
- Deposits need to be taken to the bank by someone other than the Activity Account Secretary.
- Bank receipts should be verified and filed for bookkeeping purpose.

Counterfeit Money

If counterfeit money is detected by the bank, the respective account will be debited the amount. If cash is collected and determined it is counterfeit, the fake bills should be handed to the District Office. They will contact the Police Department for further investigation.

Returned checks – NSF

A check which has been deposited may be returned unpaid by the bank for a variety of reasons. The following procedures will be followed to account for returned checks:

- The Activity Account Secretary will attempt to collect the funds by contacting the originating financial institution.
- If the Activity Account Secretary is unable to collect the funds, she will provide a copy of the returned check to the coach/advisor.
- The coach/advisor should attempt to collect by notifying the issuer and request that it be redeemed with cash.
- If all attempts to collect the funds fail, the copy of the check will need to be presented back to the Activity Account Secretary so the check amount can be withdrawn from the original account.
- This process should take no longer than 10 days.

7 Documenting Fundraisers

General Policies

All accounts are entitled to fundraising with appropriate authorization following established guidelines. In order to establish control over the funds raised, all coaches/advisors are required to complete a Fund Raising Application Form for each fund raising activity. Although the report itself is the obligation of the coaches/advisor, the principal is responsible for enforcing compliance with this requirement.

- Fundraisers should not be initiated without the written approval of the principal and superintendent.
- The District Office must notify the principal of any unapproved fund raising activities taking place.
- Each Activity/Sport is limited to two (2) fundraisers per calendar year
- In the event of a fundraiser in which food is sold in school premises, **East Dubuque School Board Policies** must be followed.
- Fundraisers reports must be finalized within 15 calendar days after the conclusion of the sale.

Fundraising Application Form

A Fund Raising Application Form is used to authorize and document all fundraising activities conducted by an activity/sport; including, but not limited to Warrior cards, candy sales, apparel sales, etc.

- All funds collected must be turned over to the Activity Account Secretary along with the Activity Account Deposit Slip (**Detailed List of Money Collected from Students**).
- Cash collected should never be used to make purchases.
- All expenses must be reflected with a school check.
- A fundraiser hosted by more than one activity/sport should be specified in the **Application for Fund Raising Activity** and include the percentage/breakdown per activity/sport and initialed by each coach/advisor.

Accounting for the Fundraiser

Advisors who are involved in fundraising activities have an obligation to account for all of the funds, which are collected (or should have been collected). The *Fundraising Statement of Revenues and Expenditures* provides a record of receipts and disbursements associated with the fundraiser.

The coach/advisor must document all of the expenses and revenues incurred in the fundraiser using their own records.

All coach/advisors must submit inventory sheets to describe the quantity and selling price of the items sold to determine the gross sales; even if the items sold were donated.

The coach/advisor must also account for any items that were leftover or given out as incentives. (If leftover items are non-perishable they must be turned in and kept under lock and key for auditing purposes). Administration reserves the right to give the balance of inventory to another activity/sport (at cost; if any remains) to sell for a profit.

Some activities involve a long collection process. The coach/advisor may collect small amounts from students over the specific period and make deposits with the Activity Account Secretary.

When merchandise is distributed to students to sell, a list must be created with the students name and what specific merchandise, including quantity, was given to the student. In the event the coach/advisor is unable to recover either the merchandise or the money, a list of students who did not pay must be attached to the Statement of Revenues and Expenditures Report.

A fundraiser is not considered closed until all required forms and supporting documentation are submitted. It is the duty of the coach/advisor to confirm with the Activity Account Secretary the process is complete.

Incentives

Incentives given to students and/or coaches/advisors must have prior approval by the principal and superintendent and documented by attaching to the Fundraiser Application Form.

When giving merchandise as incentives limit the amount of incentives to 15% or less of total inventory or profit. (Limiting the incentives will increase the chance of profit from the fundraiser).

No financial incentives can be provided to the coach/advisor. (See SB Policies 2:105 & 5:120 Ethics and Conduct)

Compensation for Coaches for Summer Camps

1. Coaches will be paid \$10/hour up to a maximum of \$150 for summer camps.
2. Only Coaches who work at the camp and only the hours of the camp will be applicable for the stipend.
3. Only coaches who are under contract with EDUSD for the particular activity will be eligible for compensation.
4. Summer camps have traditionally been conducted as a fundraiser. To ensure the continuation of this premise, the sum of stipends earned by coaches will not exceed 50% of the total revenue generated by the summer camp. Should this occur stipends will be recalculated proportionally so as not to exceed 50% of the total revenue generated by the camp.
5. The stipends will come from the camp revenue and checks will be written to individual coaches at the conclusion of the camp.
6. A Revenue and Expenditure Form must accompany the requisitions for stipends to coaches.

8 Overnight Trips

Overnight student trips are a privilege for students at East Dubuque High School. At all times during such trips, students are representing their school, community and family and are to conduct themselves in an appropriate manner. Manners, proper dress and mature conduct are very important. Coaches, Advisors, and/or Chaperones must enforce the rules, regulations, and policies of East Dubuque School District.

An Overnight Trip Request Form must be completed, presented, and approved at a school board meeting. Please see School Board Policy 6:245.

Accommodations must be made by the District Office (unless on tour with a group); please contact the District Office. After reservations have been confirmed it is the coaches/advisors responsibility to collect funds from students to pay for the cost of the accommodations. To calculate the cost per person:

Total accommodation cost (for players only) divided by the total number of players.

A rooming list may be required by the hotel. It is the coach/advisor's responsibility to supply this information. The coach/advisor may request the District Office to order a procurement card for hotel/trip expenses. This request needs to be done 4-6 weeks in advance.

A. General Rules

1. All EDHS/EDJH school rules apply at all times for the duration of the trip.
2. Students are required to ride/fly to the event with the sponsored school group.
3. There shall be NO DRINKING OF ALCOHOLIC BEVERAGES OR USE OF TOBACCO PRODUCTS OR ILLEGAL DRUGS during the trip. Any student who must use prescription medication MUST inform the head advisor before the trip.
4. At all times, students are expected to show proper courtesy, cooperation and respect for the chaperones and guides and must abide by their decisions.
5. At all times, students are expected to stay with the school group for the duration of the trip.
6. In case of illness, parental permission will be sought before seeking medical care.
7. Students will not charge incidentals to their rooms. Any incidental charges incurred, (i.e., movies, long distance calls, room service, etc.) will be paid for by the student(s).

B. Hotel Rules

1. Students shall be held liable for any damage or loss of property at all times while on the trip.
2. Rooms will be kept locked at all times and windows are not to be opened.
3. Money or valuables should not be left unattended in rooms.
5. There will be no MIXED GROUPS in hotel rooms; that is no boys in girls' rooms or vice versa.
6. Only EDHS/EDJH students who are participating in the function will be allowed to visit or stay in hotel rooms.
7. Any meeting of mixed groups will take place in the lobby or some other public place designated by the advisor/chaperones.
8. Students shall be in their rooms by curfew, which will be announced each night. No exceptions will be made unless there is an emergency. Students may not leave their room after bed check.

9. Students must be courteous to other hotel guests. There are to be no loud noises at any time.
10. Students are not allowed to leave hotel ground without permission or unaccompanied by advisor/chaperones.
11. By agreeing to attend this function as a member of the school, students surrender the right to the advisor/chaperones to enter and inspect a student's room at any time the advisor/chaperones feel such entry or search is necessary.

C. Tours

1. Students must cooperate in getting to morning and afternoon tours. Due to the expense and value of the trip, no student will be excused from a tour unless it is due to illness.
2. Due to the tight schedule requirements of the buses, students must cooperate with the drivers and advisor/chaperones in order to insure arrival and departure schedule at all times during the trip.

D. Consequences

1. Any student who fails to comply with the preceding rules and regulations or who fails to cooperate with the chaperones may be placed aboard an available vehicle and returned home. Parents/guardians will be notified of the student's return. The parents/guardians of the student will be responsible for extra expenses in such cases.
2. Improper conduct will also subject a student to disciplinary action, including possible suspension from school.
3. In the event of an illegal act, the police will be notified.

E. Overnight Trip Overview

1. All Coaches, Advisors, and /or Chaperones are responsible for students and are expected to stay with their assigned group and monitor their behavior for the entire trip from departure time until they return to the school or to another agreed location.
2. Coaches, Advisors, and /or Chaperones are responsible for enforcing the Student Code of Conduct and other relevant school policies.
3. Coaches, Advisors, and /or Chaperones must adhere to established basic guidelines for school-sponsored functions and additional guidelines as may be developed by the individual teams.
4. Coaches, Advisors, and /or Chaperones are not allowed to smoke, use tobacco products of any type, consume alcoholic beverages or illegal drugs, or be involved in any illegal or immoral activity during the trip.

F. Guidelines

1. Students must be supervised at all times while at the event. Account for all participants regularly and before changing activities. Be sure you know when and where to meet the rest of your group at the end of the event. Chaperones must be readily available, be mindful of safety concerns, and respond to students' needs.
2. Student behavior is your responsibility. School rules related to student behavior apply. Go over rules and standards of behavior, safety rules, and any site specific rules with students. Ensure that students do not get involved in any extra activities not pre-approved by the School.
3. For the protection of both the student and the coach, advisor and/or chaperone, one should not place themselves in situations in which they are alone with a student.
4. Be sure you know what to do in an emergency (medical emergency, natural emergency, lost child,

serious breach of rule, etc.) Know who is first aid trained, where the first aid kit is, where your cell phone is. Keep the cell phone contact number of the School Administrator, Coach, Advisor, and other chaperones available.

5. Overnight chaperones must assume a 24-hour day responsibility for students from the time they leave until the time they return;

6. Students are not allowed to have visitors nor use room service; Students must be in their assigned rooms from curfew until wake-up.

7. Please be prepared for long hours (24-7) as needed.

	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY
SENIORS	MEET WITH CLASS-PRE-HOMECOMING PLANNING	HOMECOMING PLANNING--LIMIT EXPENDITURES TO \$300	MEET WITH JOSTENS, ORDER CAP/GOWN, INVITATIONS. REVIEW BALANCE IN ACCOUNT AND PLAN HOW IT WILL BE USED	OPTIONAL: ORDER SENIOR T-SHIRTS	OPTIONAL: TRANSFER FUNDS TO YEARBOOK ACT FOR PURCHASE OF YEARBOOKS				GRADUATION: SECURE BILLBOARD, PICK FLOWERS	
JUNIORS	MEET WITH CLASS-PRE-HOMECOMING PLANNING	HOMECOMING PLANNING--LIMIT EXPENDITURES TO \$300	LOOK FOR PROM VENUE SECURE BY DECEMBER, PICK DJ, COLORS, THEME	CONCESSIONS FOR BASKETBALL SEASON	CONCESSIONS FOR BASKETBALL SEASON	CONCESSIONS FOR BASKETBALL SEASON	CONCESSIONS FOR BASKETBALL SEASON	FINISH UP PROM PLANNING		
SOPHOMORES	MEET WITH CLASS-PRE-HOMECOMING PLANNING AND CONCESSIONS FOR VOLLEYBALL BEGIN	HOMECOMING PLANNING--LIMIT EXPENDITURES TO \$300 VOLLEYBALL CONCESSIONS	VOLLEYBALL CONCESSIONS							
FRESHMAN	MEET WITH CLASS-PRE-HOMECOMING PLANNING	HOMECOMING PLANNING--LIMIT EXPENDITURES TO \$300					OPTIONAL: MORP DANCE			

MINUTES:

Minutes must be kept for all meetings and attached to your Extracurricular Voucher

HOMECOMING:

Float kits may be purchased from Victory Corps or any other vendor. Best to have all classes order together to save on s/h.
 Sheet decorating - make sure to have paint or markers purchased
 Save float kit and paint/markers for the following year.
 Student Council will pick theme and give you all necessary information.
 Must have a Lip Sync ready for Thursday of Homecoming week.

CONCESSIONS:

Pick up food from Sams Club- Sam's Card is at the District Office, must request a check from the Activity Account Secretary in advance (REQUISITION REQUIRED)
 Please make sure at the end of the season all coolers are cleaned unplugged, the area is clean and keys are turned in to building principal.

PROM:

Plan on approximately \$3,000 for budget
 Secure Venue--Reasonable costs \$750 w/o dinner and free/waived with dinner- will require a certain dollar amount in sales (est \$1,500)
 Order sashes from Allen's Crowns (Most Economical)
 Crowns/Tiaras can be ordered from any of the prom vendors- Andersons, STUMPS...
 Order flowers one for each on court, the queen and one for last years queen
 Pick colors and decor
 Dinner and dance or just dance?
 Vote for court a minimum of two weeks prior to Prom. Junior Class votes for court and King and Queen.
 King and Queen can be voted on the Friday prior to the week of Prom
 Guideline for cost of tickets: Anywhere from \$10-15 without dinner and \$25 with dinner

GRADUATION:

The program will be paid out of the Senior Class Activity Account
 Decide if décor is needed for the stage (plants, balloons, flowers)
 Order flowers for graduates
 Order billboard of the class in April (\$350)
 Make sure \$300-\$350 is left in account to give to the incoming freshman class

P-CARDS:

Procurement cards can be ordered for the advisor who is purchasing items for concessions. Please contact the District Bookkeeper

VOUCHERS:

All Coaches/Advisors must complete an Extra-curricular Payment Voucher to be paid. Signed vouchers must be to the District Office no later than June 10th in order to be paid.
 Vouchers received after that date will be forfeited.

REQUISITIONS:

The last day to turn in requisitions for the current school year is June 10th.

East Dubuque Unit School District #119 Fundraising Application Form

Today's Date _____ (Submit at least two weeks prior to the requested start date)

School Organization: _____

Advisor/Sponsor: _____

Name of fundraising company: _____

Type of fundraiser: _____

Approximate number of students involved: _____

Requested starting date of fundraiser: _____

Requested ending date of fundraiser: _____

Estimated total sales: _____

Percent your organization receives: _____

How will the money you raise be used? _____

- This form must be submitted to the building principal for approval before any plans are made for the fundraiser.
- Invoices, requisitions, and monies generated must be submitted to the appropriate accounting person in a timely manner. Do not keep money in your possession.
- A Fundraising Statement of Revenues and Expenditures must be filed with your deposit upon the completion of the fundraiser.
- All monies must be expended through the appropriate school activity account.
- Please reference School Board Policies: 5:140 Solicitations By or From Staff and 7:325 Student Fundraising Activities

----- (Office Use Only) -----

Building Principal's Signature: _____

Approved _____ Disapproved _____

Superintendent's Signature: _____

Approved _____ Disapproved _____

* For athletic camps, attach a list of camp participants rather than list each participant's name individually.

SUMMATIONS:	
Sum of All Checks:	\$ -
Sum of All Cash:	\$ -
TOTAL DEPOSIT:	\$ -

East Dubuque Unit School District #119 Overnight Trip Request Form

BOARD POLICY:

With regard to overnight trip requests, an excerpt from Board Policy 6:245-Extracurricular Trips reads, "The person(s) making the request will be required to present to the School Board in person at a regularly scheduled Board meeting; in the event the person making the request has an unavoidable conflict, the principal will present information on his/her behalf. Requests for overnight trips throughout the school year must be presented to the Board at least sixty days in advance of the trip for first-time requestors, or the Board meeting preceding the event for repeat requestors. Requests for overnight trips during the summer months must be presented to the Board at the April Board meeting.

The School Board will consider additional factors before determining whether to approve an overnight trip request. Person(s) making the request are required to submit to the Principal or designee a detailed listing of specifics on a District-provided form. This form will be submitted to the Principal or designee at least one week prior to the regularly scheduled Board meeting and will include [information requested below].

Hotel accommodations are made through the District Office."

DIRECTIONS:

1. Complete the chart below by typing information into their respective cells.
2. Submit to the Principal or designee.

Person(s) Making the Request:		
Intended Student Group:		
Number of Students Participating:		
Additional Chaperone(s):		
Dates of the Trip:		
Destination (City):		
Name of Hotel:		
Mode of Transportation:		
Departure Time:		
Estimated Return Time to E.D.:		
Expected Educational Value:		
Anticipated Cost to Each Participant:	Lodging:	
	Registration/Entrance Fees:	
	Transportation Fee:	
	Food:	
	Other:	
	TOTAL:	
Other Information for the Board's Consideration:		

Signature of Person Making the Request _____

Date _____

East Dubuque Unit School District #119 Extracurricular Voucher

Name _____

Activity _____

Completion Date _____

Base Dollar Amount of Stipend = \$ _____

Number of years of consecutive service to this activity = _____

Percent multiplier for longevity pay = _____

Percent multiplier X Base Pay = \$ _____

Total Stipend Earned = \$ _____

Directions:

1. Complete the stipend information at the right.
2. Initial beside each task when completed and submit to the building principal for confirmation prior to payment of stipend.

<u>Head Athletic Coach</u>	<u>Academic Bowl Head Coach</u>	<u>Drama Director</u>	<u>Junior Class Advisor</u>
Asst. Coach Evaluations _____	Lock-out machines are in working order _____	Stage is Cleaned _____	Cooler is cleaned and unplugged _____
Uniforms Turned In _____	Lock-out machines are stored in the Principal's Office _____	Props, etc., are organized _____	Concession area is cleaned _____
Inventory List _____		Scripts mailed and insured _____	Concession keys are returned _____
Awards List _____	<u>Assistant Coach</u>	Requisitions are submitted _____	Requisitions are submitted _____
Online Awards _____	Key(s)/Proxy Card _____	Keys returned to the office _____	Attach copies of the minutes from the year's meetings _____
Season Summary _____	<u>Pep Band</u>	Microphones have been returned to Custodian _____	<u>Sophomore Class Advisor</u>
Key(s)/Proxy Card _____	Attach a list of dates the Pep Band performed _____	Attach rehearsal calendars _____	Requisitions are submitted _____
Camcorder/Tripod _____		<u>Yearbook Advisor</u>	Attach copies of the minutes from the year's meetings _____
Music Room Key _____	<u>Spanish Club</u>	Submitted for print in June (will require telephone verification) _____	<u>Freshmen Class Advisor</u>
Requisitions Are Submitted _____	Attach copies of the minutes from the year's meetings _____	<u>Senior Class Advisor</u>	Requisitions are submitted _____
Storage Areas Are Organized _____	<u>Student Council</u>	Requisitions are submitted by June 10; account is closed _____	Attach copies of the minutes from the year's meetings _____
IHSA: _____	Attach copies of the minutes from the year's meetings _____		
Sport and Activity Tracker _____			
Won-Lost Record Update _____			

Coach/Advisor/Director _____ Date _____ Principal _____ Date _____ Superintendent _____ Date _____

Updated: 8/18/11

EAST DUBUQUE SCHOOL DISTRICT 119
Section 4 - OPERATIONAL SERVICES
4:80 - Accounting and Audits

4:80 - Accounting and Audits

The School District's accounting and audit services shall comply with the *Requirements for Accounting, Budgeting, Financial Reporting, and Auditing*, as adopted by the Illinois State Board of Education, State and federal laws and regulations, and generally accepted accounting principles. Determination of liabilities and assets, prioritization of expenditures of governmental funds, and provisions for accounting disclosures shall be made in accordance with government accounting standards as directed by the auditor designated by the Board. The Superintendent, in addition to other assigned financial responsibilities, shall report monthly on the District's financial performance, both income and expense, in relation to the financial plan represented in the budget.

Annual Audit

At the close of each fiscal year, the Superintendent shall arrange an audit of the District funds, accounts, statements, and other financial matters. The audit shall be performed by an independent certified public accountant designated by the Board and be conducted in conformance with prescribed standards and legal requirements. A complete and detailed written audit report shall be provided to each Board member and to the Superintendent. The Superintendent shall annually, on or before October 15, submit an original and one copy of the audit to the Regional Superintendent of Schools.

Annual Financial Report

The Superintendent or designee shall annually prepare and submit the Annual Financial Report on a timely basis using the form adopted by the Illinois State Board of Education. The Superintendent shall review and discuss the Annual Financial Report with the Board before it is submitted.

Inventories

The Superintendent or designee is responsible for establishing and maintaining accurate inventory records. The inventory record of supplies and equipment shall include a description of each item, quantity, location, purchase date, and cost or estimated replacement cost.

Disposition of District Property

The Superintendent or designee shall notify the Board, as necessary, of the following so that the Board may consider its disposition: (1) District personal property (property other than buildings and land) that is no longer needed for school purposes, and (2) school site, building, or other real estate that is unnecessary, unsuitable, or inconvenient. Notwithstanding the above, the Superintendent or designee may unilaterally dispose of personal property of a diminutive value.

Taxable Fringe Benefits

The Superintendent or designee shall: (1) require that all use of District property or equipment by employees is for the District's convenience and best interests unless it is a Board-approved fringe benefit, and (2) ensure compliance with the Internal Revenue Service regulations regarding when to report an employee's personal use of District property or equipment as taxable compensation.

Controls for Revolving Funds and Petty Cash

Revolving funds and the petty cash system are established in Board policy 4:50, *Payment Procedures*. The Superintendent shall: (1) designate a custodian for each revolving fund and petty cash fund, (2)

obtain a bond for each fund custodian, and (3) maintain the funds in compliance with this policy, State law, and Illinois State Board of Education rules. A check for the petty cash fund may be drawn payable to the designated petty cash custodian. Bank accounts for revolving funds are limited to a maximum balance of \$500.00. All expenditures from these bank accounts must be directly related to the purpose for which the account was established and supported with documentation, including signed invoices or receipts. All deposits into these bank accounts must be accompanied with a clear description of their intended purpose. The Superintendent or designee shall include checks written to reimburse revolving funds on the Board's monthly listing of bills indicating the recipient and including an explanation.

Control Requirements for Checks

The Board must approve all bank accounts opened or established in the District's or a District school's name or with the District's Federal Employer Identification Number. All checks issued by the School District must be signed by either the Treasurer or Board President, except that checks from an account containing student activity funds and revolving accounts may be signed by the respective account custodian.

Internal Controls

The Superintendent is primarily responsible for establishing and implementing a system of internal controls for safeguarding the District's financial condition; the Board, however, will oversee these safeguards. The control objectives are to ensure efficient business and financial practices, reliable financial reporting, and compliance with State law and Board policies, and to prevent losses from fraud, employee error, misrepresentation by third parties, or imprudent employee action.

The Superintendent or designee shall annually audit the District's financial and business operations for compliance with established internal controls and provide the results to the Board. The Board may from time-to-time engage a third-party to audit internal controls in addition to the annual audit.

LEGAL REF.:

105 ILCS 5/2-3.27, 5/2-3.28, 5/3-7, 5/3-15.1, 5/5-22, 5/10-21.4, 5/10-20.19, 5/10-22.8 and 5/17-1 et seq.

23 Ill.Admin.Code Part 100.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:50 (Payment Procedures), 4:55 (Use of Credit and Procurement Cards), 4:90 (Activity Funds)

ADOPTED: January 17, 2012

EAST DUBUQUE SCHOOL DISTRICT 119
Section 4 - OPERATIONAL SERVICES
4:90 - Activity Funds

4:90 - Activity Funds

The School Board, upon the Superintendent or designee's recommendation, establishes student activity funds to be managed by student organizations under the guidance and direction of a staff member for educational, recreational, or cultural purposes.

The Superintendent or designee shall be responsible for supervising student activity funds in accordance with Board policy, 4:80, *Accounting and Audits*; State law; and the Illinois State Board of Education rules for student activity funds. The Board will appoint a treasurer for each fund to serve as the fund's sole custodian and be bonded in accordance with the School Code. The treasurer shall have all of the responsibilities specific to the treasurer listed in the Illinois State Board of Education rules for school activity funds, including the authority to make loans between activity funds.

Unless otherwise instructed by the Board, a student activity fund's balance will carry over to the next fiscal year. An account containing student activity funds that is inactive for 12 consecutive months shall be closed and its funds transferred to another student activity fund or authorized fund with a similar purpose.

LEGAL REF.:

105 ILCS 5/8-2 and 5/10-20.19.

23 Ill.Admin.Code §§100.20 and 100.80.

CROSS REF.: 4:80 (Accounting and Audits), 7:325 (Student Fund-Raising Activities)

ADOPTED: February 19, 2015

Policy 5:120 Ethics and Conduct

All District employees are expected to maintain high standards in their school relationships, to demonstrate integrity and honesty, to be considerate and cooperative, and to maintain professional and appropriate relationships with students, parents, staff members, and others. In addition, the *Code of Ethics for Illinois Educators*, adopted by the Illinois State Board of Education, is incorporated by reference into this policy. Any employee who sexually harasses a student or otherwise violates an employee conduct standard will be subject to discipline up to and including dismissal.

The following employees must file a *Statement of Economic Interests* as required by the Illinois Governmental Ethics Act:

1. Superintendent;
2. Building Principal;
3. Head of any department;
4. Any employee who, as the District's agent, is responsible for negotiating one or more contracts including collective bargaining agreement(s), in the amount of \$1,000 or greater;
5. Hearing officer;
6. Any employee having supervisory authority for 20 or more employees; and
7. Any employee in a position that requires an administrative or a chief school business official endorsement.

Ethics and Gift Ban

School Board policy 2:105, *Ethics and Gift Ban*, applies to all District employees. Students shall not be used in any manner for promoting a political candidate or issue.

Prohibited Interests, Limitation of Authority, and Outside Employment

In accordance with Section 22-5 of the School Code, "no school officer or teacher shall be interested in the sale, proceeds, or profits of any book, apparatus, or furniture used or to be used in any school with which such officer or teacher may be connected," except when the employee is the author or developer of instructional materials listed with the Illinois State Board of Education and adopted for use by the Board. An employee having an interest in instructional materials must file an annual statement with the Board Secretary.

For the purpose of acquiring profit or personal gain, no employee shall act as an agent of the District nor shall an employee act as an agent of any business in any transaction with the District.

Employees shall not engage in any other employment or in any private business during regular working hours or at such other times as are necessary to fulfill appropriate assigned duties.

Incorporated

by reference: 5:120-E (Code of Ethics for Illinois Educators)

LEGAL REF.:

U.S. Constitution, First Amendment.

5 ILCS 420/4A-101 and 430/.

50 ILCS 135/

105 ILCS 5/10-22.39, 5/22-5.

775 ILCS 5/5A-102.

23 Ill.Admin.Code Part 22, Code of Ethics for Illinois Educators.

Pickering v. Board of Township H.S. Dist. 205, 391 U.S. 563 (1968).

Policy 2:105 Ethics and Gift Ban

Prohibited Political Activity

The following precepts govern political activities being conducted by District employees and School Board members:

1. No employee shall intentionally perform any *political activity* during any *compensated time*, as those terms are defined herein.
2. No Board member or employee shall intentionally use any District property or resources in connection with any political activity.
3. At no time shall any Board member or employee intentionally require any other Board member or employee to perform any political activity: (a) as part of that Board member's or employee's duties, (b) as a condition of employment, or (c) during any compensated time off, such as, holidays, vacation, or personal time off.
4. No Board member or employee shall be required at any time to participate in any political activity in consideration for that Board member or employee being awarded additional compensation or any benefit, whether in the form of a salary adjustment, bonus, compensatory time off, continued employment or otherwise; nor shall any Board member or employee be awarded additional compensation or any benefit in consideration for his or her participation in any political activity.

A Board member or employee may engage in any activity that: (1) is otherwise appropriate as part of his or her official duties, or (2) is undertaken by the individual on a voluntary basis that is not prohibited by this policy.

Limitations on Receiving Gifts

Except as permitted by this policy, no Board member or employee, and no spouse of or immediate family member living with a Board member or employee, shall intentionally solicit or accept any *gift* from any *prohibited source*, as those terms are defined herein, or that is otherwise prohibited by law or policy. No prohibited source shall intentionally offer or make a gift that violates this policy.

The following are exceptions to the ban on accepting gifts from a prohibited source:

1. Opportunities, benefits, and services that are available on the same conditions as for the general public.
2. Anything for which the Board member or employee, or his or her spouse or immediate family member, pays the fair market value.
3. Any: (a) contribution that is lawfully made under the Election Code, or (b) activities associated with a fund-raising event in support of a political organization or candidate.
4. Educational materials and missions.
5. Travel expenses for a meeting to discuss business.
6. A gift from a relative, meaning those people related to the individual as father, mother, son, daughter, brother, sister, uncle, aunt, great aunt, great uncle, first cousin, nephew, niece, husband, wife, grandfather, grandmother, grandson, granddaughter, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half-brother, half-sister, and including the father, mother, grandfather, or grandmother of the individual's spouse and the individual's fiancé or fiancée.
7. Anything provided by an individual on the basis of a personal friendship unless the recipient has reason to believe that, under the circumstances, the gift was provided because of the official position or employment of the recipient or his or her spouse or immediate family member and not because of the personal friendship. In determining whether a gift is provided on the basis of personal friendship, the recipient shall consider the circumstances under which the gift was offered, such as: (a) the history of the relationship between the individual giving the gift and the recipient of the gift, including any previous exchange of gifts between those individuals; (b) whether to the actual knowledge of the recipient the individual who gave the gift personally

paid for the gift or sought a tax deduction or business reimbursement for the gift; and (c) whether to the actual knowledge of the recipient the individual who gave the gift also at the same time gave the same or similar gifts to other Board members or employees, or their spouses or immediate family members.

8. Food or refreshments not exceeding \$75 per person in value on a single calendar day; provided that the food or refreshments are: (a) consumed on the premises from which they were purchased or prepared; or (b) catered. *Catered* means food or refreshments that are purchased ready to consume, which are delivered by any means.

9. Food, refreshments, lodging, transportation, and other benefits resulting from outside business or employment activities (or outside activities that are not connected to the official duties of a Board member or employee), if the benefits have not been offered or enhanced because of the official position or employment of the Board member or employee, and are customarily provided to others in similar circumstances.

10. Intra-governmental and inter-governmental gifts. *Intra-governmental gift* means any gift given to a Board member or employee from another Board member or employee, and *inter-governmental gift* means any gift given to a Board member or employee from an officer or employee of another governmental entity.

11. Bequests, inheritances, and other transfers at death.

12. Any item or items from any one prohibited source during any calendar year having a cumulative total value of less than \$100.

Each of the listed exceptions is mutually exclusive and independent of every other.

A Board member or employee, his or her spouse or an immediate family member living with the Board member or employee, does not violate this policy if the recipient promptly takes reasonable action to return a gift from a prohibited source to its source or gives the gift or an amount equal to its value to an appropriate charity that is exempt from income taxation under Section 501(c)(3) of the Internal Revenue Code.

Enforcement

The Board President and Superintendent shall seek guidance from the Board attorney concerning compliance with and enforcement of this policy and State ethics laws. The Board may, as necessary or prudent, appoint an Ethics Advisor for this task.

Written complaints alleging a violation of this policy shall be filed with the Superintendent or Board President. If attempts to correct any misunderstanding or problem do not resolve the matter, the Superintendent or Board President shall, after consulting with the Board attorney, either place the alleged violation on a Board meeting agenda for the Board's disposition or refer the complainant to Board policy 2:260, *Uniform Grievance Procedure*. A Board member who is related, either by blood or by marriage, up to the degree of first cousin, to the person who is the subject of the complaint, shall not participate in any decision-making capacity for the Board. If the Board finds it more likely than not that the allegations in a complaint are true, it shall notify the State's Attorney and/or consider disciplinary action for the employee.

Definitions

Unless otherwise stated, all terms used in this policy have the definitions given in the State Officials and Employees Ethics Act, 5 ILCS 430/1-5.

Political activity means:

1. Preparing for, organizing, or participating in any political meeting, political rally, political demonstration, or other political event.
2. Soliciting contributions, including but not limited to the purchase of, selling, distributing, or receiving payment for tickets for any political fundraiser, political meeting, or other political event.
3. Soliciting, planning the solicitation of, or preparing any document or report regarding anything of value intended as a campaign contribution.
4. Planning, conducting, or participating in a public opinion poll in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.

5. Surveying or gathering information from potential or actual voters in an election to determine probable vote outcome in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
6. Assisting at the polls on Election Day on behalf of any political organization or candidate for elective office or for or against any referendum question.
7. Soliciting votes on behalf of a candidate for elective office or a political organization or for or against any referendum question or helping in an effort to get voters to the polls.
8. Initiating for circulation, preparing, circulating, reviewing, or filing any petition on behalf of a candidate for elective office or for or against any referendum question.
9. Making contributions on behalf of any candidate for elective office in that capacity or in connection with a campaign for elective office.
10. Preparing or reviewing responses to candidate questionnaires.
11. Distributing, preparing for distribution, or mailing campaign literature, campaign signs, or other campaign material on behalf of any candidate for elective office or for or against any referendum question.
12. Campaigning for any elective office or for or against any referendum question.
13. Managing or working on a campaign for elective office or for or against any referendum question.
14. Serving as a delegate, alternate, or proxy to a political party convention.
15. Participating in any recount or challenge to the outcome of any election.

With respect to an employee whose hours are not fixed, *compensated time* includes any period of time when the employee is on premises under the control of the District and any other time when the employee is executing his or her official duties, regardless of location.

Prohibited source means any person or entity who:

1. Is seeking official action by: (a) a Board member, or (b) an employee, or by the Board member or another employee directing that employee;
2. Does business or seeks to do business with: (a) a Board member, or (b) an employee, or with the Board member or another employee directing that employee;
3. Conducts activities regulated by: (a) a Board member, or (b) an employee or by the Board member or another employee directing that employee;
4. Has an interest that may be substantially affected by the performance or non-performance of the official duties of the Board member or employee;
5. Is registered or required to be registered with the Secretary of State under the Lobbyist Registration Act, except that an entity does not become a prohibited source merely because a registered lobbyist is one of its members or serves on its board of directors; or
6. Is an agent of, a spouse of, or an immediate family member living with a prohibited source.

Gift means any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to government employment or the official position of a Board member or employee.

LEGAL REF.:

5 ILCS 430/, State Officials and Employees Ethics Act.

10 ILCS 5/9-25.1, Election Interference Prohibition Act.

CROSS REF.: 5:120 (Ethics and Conduct)

ADOPTED: OCTOBER 15, 2013

Policy 6:245 Extracurricular Trips

Consistent with Board policy 6:240 - *Field Trips*, all extracurricular trips must have the Superintendent or designee's prior approval, except trips beyond a 200-mile radius of the school or extending overnight must have the prior approval of the School Board.

The Superintendent or designee and/or School Board shall analyze the following factors to determine whether to approve an extracurricular trip: expected educational value, student safety, heightened security alerts, and liability concerns. On all extracurricular trips, a bus fee set by the Superintendent or designee may be charged to help defray the transportation costs.

Parents/guardians of students: (1) shall be given the opportunity to consent to their child's participation in any extracurricular trip, and (2) are responsible for all fees, food, lodging, and other costs. Fee waivers through the District are not considered as they apply only to required and instructional fees and not to optional fees.

Any field trip may be cancelled without notice due to an unforeseen event or condition.

Regarding overnight trip requests:

The person(s) making the request will be required to present to the School Board in person at a regularly scheduled Board meeting; in the event the person making the request has an unavoidable conflict, the principal will present information on his/her behalf. Requests for overnight trips throughout the school year must be presented to the Board at least sixty days in advance of the trip for first-time requestors, or the Board meeting preceding the event for repeat requestors. Requests for overnight trips during the summer months must be presented to the Board at the April Board meeting.

The School Board will take consider additional factors before determining whether to approve an overnight trip request. Person(s) making the request are required to submit to the Principal or designee a detailed listing of specifics on a District-provided form. This form will be submitted to the Principal or designee at least one week prior to the regularly scheduled Board meeting and will include (1) the person making the request, (2) additional chaperone(s), (3) dates of the trip, (4) location, (5) mode of transportation, (6) departure time, (7) estimated return time, (8) expected educational value, (9) number of students participating, and (10) a breakdown of the cost to each participant.

Hotel accommodations are made through the District Office.

CROSS REF.: 6:10 (Educational Philosophy and Objectives), 6:240 (Field Trips), 7:270 (Administering Medicines to Students)

ADOPTED: February 16, 2016

East Dubuque School District 119

EAST DUBUQUE SCHOOL DISTRICT 119

Section 7 - STUDENTS

7:325 - Student Fund-Raising Activities

7:325 - Student Fund-Raising Activities

Only the following organizations may solicit students on school grounds during school hours or during any school activity to engage in fund-raising activities:

1. School-sponsored student organizations; and
2. Parent organizations and booster clubs that are recognized pursuant to policy 8:90, *Parent Organizations and Booster Clubs*.

The Superintendent's implementing procedures shall provide that:

1. Fund-raising efforts shall not conflict with instructional activities or programs.
2. Fund-raising efforts must be voluntary.
3. Student safety is paramount and door-to-door solicitations are allowed only under direct supervision of families.
4. For school-sponsored student organizations, a school staff member must supervise the fund-raising activities and the student activity funds treasurer must safeguard the financial accounts.
5. The fund-raising efforts must be to support the organization's purposes and/or activities, the general welfare, a charitable cause, or the educational experiences of students generally.
6. The funds shall be used to the maximum extent possible for the designated purpose.
7. Administrator approval is required for all fund raising activities.

LEGAL REF.:

105 ILCS 5/10-20.19(3).

CROSS REF

4:90 (Student Activity Fund Management)

8:90 (Parent Organizations and Booster Clubs)

ADOPTED: April 22, 2009