

PRAIRIE DU CHIEN AREA SCHOOL DISTRICT

Exhibit 462.1b1

FUND-RAISING APPLICATION

Check One IN-SCHOOL ONLY SCHOOL AND COMMUNITY

SCHOOL-AFFILIATED ORGANIZATION: _____

TIME PERIOD FOR FUND-RAISING: _____

ITEMS TO BE SOLD: _____

DOES ITEM BEING SOLD CONTAIN MORE THAN 7 GRAMS OF FAT PER SERVING?

YES NO

DOES ITEM BEING SOLD DERIVE 10% OR MORE OF ITS TOTAL CALORIES FROM SATURATED FAT? YES NO

SUPPLIER OF ITEMS: _____

MARK-UP PER ITEM: _____ %

NUMBER OF STUDENT SELLERS: _____

EXPECTED REVENUE: Gross _____ Net _____

PROVISIONS FOR LEFTOVERS: _____

PURPOSE FOR WHICH FUNDS WILL BE USED _____

Note: from Business Office: Please turn in all receipts to the Business Office for deposit and payment of invoices. Do not pay anyone directly with any collected monies.

Signatures:

Advisor

Principal

Business Office Representative

APPROVED: January 18, 1993

REVISED: February 14, 2000, July 11, 2006, Aug 11, 2014

PRAIRIE DU CHIEN AREA SCHOOL DISTRICT

Exhibit 462.1b2

POST FUNDRAISING

DATE: _____

SCHOOL-AFFILIATED ORGANIZATION: _____

ITEMS SOLD: _____

NAME AND ADDRESS OF VENDOR: _____

B. SALE PRICE X NUMBER OF ITEMS PURCHASED:

_____ X _____ = _____

ACTUAL RECEIPTS: _____ = _____

Note: from Business Office: Please turn in all receipts to the Business Office for deposit and payment of invoices. Do not pay anyone directly with any collected monies.

VARIANCE: _____ = _____

EXPLANATION OF VARIANCE: _____

ANALYSIS OF PROJECT: (Product quality, salability, profit, service etc.)

ADVISOR: _____

APPROVED: January 18, 1993

REVISED: February 14, 2000

STUDENT ACTIVITY FUND MANAGEMENT GUIDELINES

A. General Student Activity Fund Management Guidelines

1. It should not be the intent of student activities to accumulate significant sums for future needs. Money raised in a specific academic year should be spent in that same year if practicable.

2. Purchases

All items purchased with student activity funds must be ordered through a purchase order. The activity advisor in charge of student activities must initiate and sign a requisition and submit it to the building principal. The building principal must approve the requisition and the Superintendent and Director of Business give final approval on the purchase order **before the goods or services are ordered**. No student activity shall be obligated for purchases made by staff or students unless supported by a written purchase order signed by the person(s) duly authorized.

- a. All purchases over \$1,000 must be competitively priced.
- b. Staff or others may not make purchases through a student activity in order to take advantage of student activity purchasing privileges or credit capacity.
- c. Student activity fund purchases made from any District employee require prior evaluation of the account by the Building Principal and Business Office that there are sufficient funds in the account to cover the purchase and that it is an appropriate purchase under District policies and state law.

3. Activity Fund Interest

Student activity funds shall be maintained in a commercial NOW account with interest, less maintenance fees, posted on a monthly basis to the student activity fund. Interest earned as of June 30 shall be distributed on or about June 30. Student activity account interest shall be posted in the Student Council account.

4. Organizations with Negative Balance

No student organization shall be allowed to operate with a negative balance, unless the organization, through its faculty advisor obtains the approval of the Building Principal and Director of Business Services. Approval by the Principal and Director of Business Services cannot be granted unless:

- a. There is a reasonable expectation that such negative balance is a temporary condition that shall be corrected by incoming receipts.

- b. The faculty advisor specifically sets forth a viable plan for removing the deficit within two months of the initiation of the negative account balance. Exception may be made with approval by the Building Principal.

The faculty advisor may be held personally liable for any negative balance, which occurs either through malfeasance, nonfeasance or mismanagement, or occurs inadvertently and without the approval of the Building Principal and Director of Services. The faculty advisor shall work to the end that the District is fully compensated for any negative balance that may occur in a student account.

At the beginning of each school year, all faculty members who are advisors of student organizations shall be provided with a copy of this procedure and shall acknowledge receipt of said copy in writing.

5. Inactive Activity Accounts

If an account has had no activity for five consecutive years, the activity advisor and the building administrator in charge of student activities shall meet to review the account's status. An account shall be considered inactive after five consecutive years without financial activity. Inactive accounts shall be closed by the Business Office and the funds shall be transferred to the Student Council Fund.

6. Graduating Class Fund

At graduation time, class funds may be expended or encumbered for a class gift or other graduation expense. Should there be remaining funds, an amount not to exceed \$200 may be deposited in the name of the class in a local bank for future class reunion expenses. As of September 1st of the following year, any additional monies shall be deposited in the Student Council fund.

B. Specific Cash Procedures

1. Bank Accounts

- a. The student activity account shall have its own bank account as designated and approved by the Board of Education for the purpose of depositing and disbursing student activity funds.
- b. Funds shall be maintained in a commercial NOW account with interest less maintenance fees posted monthly.
- c. Any funds generated by school personnel or students for school purposes will be required to be operated through the district's accounting system and be subject to Board of Education control. Only funds that are generated and controlled by an approved

Booster Club with non-school members in charge of the bank account will be operated outside of the district control.

2. Bookkeeping/Recordkeeping System

- a. The Director of Business Services shall establish receipt and expenditure accounts within Fund 60 (Agency Fund) for each student activity, utilizing functions and objects provided in the Wisconsin Elementary and Secondary School Accounting System (WESSAS).
 - (1) Monthly, for the regular Board of Education Meeting, the Business Office shall prepare the student activity financial statement from the student activity general ledger. The statement shall show the beginning balance, month and year-to-date receipts, month and year-to-date expenditures and current balance for each account.
 - (2) Each student activity should keep accurate financial records. The activity advisor shall receive the monthly student activity financial statement. The individual student activity records should be reconciled with the statement.
- b. An approved accounting system shall be used for recording receipts and expenditures.
 - (1) Receipts shall be recorded in detail on a monthly receipt register. Checks shall be entered in detail on a monthly check register.
 - (2) A general ledger shall be maintained by the District business office. A separate account must be designated for each activity.
- c. The Business Office shall see that the year-end student activity financial statement is printed in the annual report.

3. Receipts

- a. Receipts must be issued for all monies received. Two part, prenumbered receipts shall be used; one for the person giving the money and one to be kept by the Business Office.
- b. Supporting documents must accompany all monies received.
- c. All checks received shall be immediately stamped "For Deposit Only" by those collecting monies before they are forwarded to the Business Office.

- d. Voided receipts should be kept in accordance with the time frame according to state law (seven years). They should be so marked and retained in the numerical file.
- e. District funds will be transported between buildings in locked bags supplied by the Business Office.

4. Deposits

- a. All receipts must be deposited promptly. Collections should be deposited on Tuesday and Friday. Money kept in the district between deposits should be turned in to the office to be placed in the vault or a locked file. Advisors/Teachers will be responsible for any funds not secured by the office. Money should never be left in the school over weekends or holidays. For weekend activities, the receipts are to be secured in the vault or a locked file until Monday's deposit.
- b. Receipts must be deposited in total and the deposit must be reconciled to the numerical sequence of receipts.
- c. Bank deposit slips shall be filed with the bank statement.

5. Disbursement

- a. All check requests (purchase orders) must be signed as specified above.
- b. Check requests (purchase orders) must be accompanied by supporting documents (invoices, sales slips, etc.).
- c. Activity Fund Checks
 - (1) Three signatures shall be required for all withdrawals: the board president, treasurer and clerk.
 - (2) Persons signing checks shall require supporting evidence before signing the check.
 - (3) Signing blank checks shall be prohibited.
 - (4) Pre-numbered checks shall be used; the original goes to the payee and one copy to the School Financial Officer.
 - (5) Voided checks should not be destroyed; they should be retained with the cancelled checks.

6. Bank Reconciliation

- a. The monthly bank statement shall be reconciled by the Business Office.
- b. The bank statement balance less outstanding checks, less maintenance fees, plus uncredited or undeposited receipts, plus bad checks not collected, plus interest earned should equal the total of the student activity fund balance.

7. Bad Checks

Bad checks shall be credited against the account where the check originated. The activity advisor shall assist the Business Office in collecting the money from the bad check.

APPROVED: March 14, 1994
REVISED: February 12, 2001

PRAIRIE DU CHIEN AREA SCHOOL DISTRICT

Procedure 462.1b

FUND-RAISING GUIDELINES

A. Fund-Raising Activities Sponsored by School-Affiliated Organizations

1. Requests for school-affiliated fund-raising activities shall be made on fund-raising forms. Forms shall be available in each school.
2. Fund-raising activities shall not conflict with the school lunch programs.
3. Door-to-Door Solicitations
 - a. Only Board-approved student classes, clubs, organizations, or adult/parent organizations that have been assigned an advisor have a Board-approved purpose and hold regular meetings may conduct door-to-door solicitations.
 - b. School-affiliated organizations approved for door-to-door solicitations shall complete the solicitation within a one- to two-week time frame. One door-to-door solicitation per year per organization shall be allowed. All requests should be submitted to the Superintendent by October 15 for the first semester and March 1 for the second semester.
 - c. As a general practice, approval may not be given to school-affiliated organizations to conduct door-to-door solicitations involving product duplication within the same school year.
 - d. Students enrolled in kindergarten through grade four may not participate in any door-to-door solicitations. Violators (club, class or student) will forfeit their fund-raising activity the following year. Students enrolled in grades five through eight may participate in door-to-door solicitations provided they have permission from their parent/guardian. Permission slips must be used. Children under the age of nine must also be physically accompanied by a person 16 years of age or older when participating in door-to-door solicitations. High school students may participate in door-to-door solicitations.
 - e. Permission to conduct door-to-door solicitations shall be approved or denied by the Superintendent or his/her designee depending on the quality of the product and/or consumer complaints regarding the product.
 - f. Funds raised by any school-affiliated organization through door-to-door solicitations shall be processed through the appropriate financial accounting system and reported on form Exhibit 374(2).
 - g. Policies and procedures on student door-to-door solicitations should be distributed annually to parent organizations, booster clubs, support

groups and other school organizations and reviewed annually with school staff.

- h. The Prairie du Chien Area School District does not endorse or lend its name to products sold for profit through door-to-door solicitations.
 - i. Fifth grade students and older may participate with parental approval. Students twelve and under will not be forced to participate.
 - j. All funds originating from door-to-door solicitations sponsored by school-affiliated organizations shall become the property of the Prairie du Chien Area School District and are subject to the control and discretion of the Board of Education as to their use and distribution.
 - k. The building principal shall have the authority and responsibility to approve, coordinate and control all door-to-door solicitations within the building.
- 4. All forms must be appropriately completed and returned to the appropriate administrator.
 - 5. All purchases are to follow District guidelines. Advisors are to use purchase orders, submitted through the proper channels, and final approval must be received by the business office.
 - 6. All monies collected shall be forwarded to the business office daily for safe keeping. Money collected is not to be kept in classrooms or other inappropriate places.
 - 7. A complete financial report shall be turned into the District Bookkeeper at the end of each fund- raising activity.

B. Commercially Sponsored Fund-Raising Activities

- 1. All activities must take place outside the classroom.
- 2. Students must be made aware that their participation is clearly voluntary.
- 3. All information, advertising, tickets or other materials must carry the name of the sponsor. The use of the title "Board of Education," a school employee's name or the name of any District school shall not be used on any materials, notices or advertising other than to indicate that the individual or school is coordinating or supervising the fund-raising activity.
- 4. Approval of commercially sponsored fund-raising activities shall be based upon the following guidelines.
 - a. The activity, donations or gifts must not be harmful.
 - b. The activity must have an educational basis.
 - c. The activity must not interfere with the educational process or the operation of the school or District.

- d. The activity must not use the District, District employees or District students to solely promote the products or services of the business sponsoring the activity over the other businesses in the community.
- e. The activity must not place a student in any illegal activities or harmful situations.
- f. The students' involvement must not place the students in direct conflict of these guidelines.
- g. Door-to-door solicitation is not permitted by students in the 4th grade.

APPROVED: January 18, 1993

REVISED: February 22, 1993
February 14, 2000

PRAIRIE DU CHIEN AREA SCHOOL DISTRICT

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Note: from Business Office: Please turn in all receipts to the Business Office for deposit and payment of invoices. Do not pay anyone directly with any collected monies.

Signatures:

Advisor

Principal

Business Office Representative

Superintendent (If school and community)

APPROVED: January 18, 1993
REVISED: February 14, 2000, July 11, 2006

PRAIRIE DU CHIEN AREA SCHOOL DISTRICT

Exhibit 462.1b2

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ADVISOR: _____

APPROVED: January 18, 1993

REVISED: February 14, 2000

PRAIRIE DU CHIEN AREA SCHOOL DISTRICT

Procedure 472

NEW TECHNOLOGY EQUIPMENT- PURCHASE & INVENTORY

The purpose of this procedure is to simplify the inventory process of new Technology Equipment.

“New Technology” is defined as any equipment that the District purchases for classroom or office use. Examples of technology include but are not limited to:

- Projection devices
- Audio recording / listening devices
- Software purchased with classroom funds
- Assistive technology
- Equipment cabling
- Cameras
- VCR / DVD / TV
- AV carts
- DVDs / videotapes purchased with classroom funds

Purchasing New Technology Equipment:

1. A representative from faculty, support staff and District Technology Committee shall be included in the decision-making process when selecting software or technology that impacts teachers and support staff.
2. Projection lamps, shared printer cartridges, replacement cabling, AV carts, and batteries should be charged to a designated account for such items. This account should be established at not less than \$3,000 for a given years' budget.

Inventorying New Technology Equipment Will Be Done By IMC Personnel As Follows:

1. A copy of the purchase order will be sent to the building media specialist after the purchase order has been paid.
2. The building media specialist will inventory each item in the automated circulation system and check it out to the teacher who ordered it.
3. A notation in the equipment record will indicate which account the item was purchased by and which department the equipment belongs.

APPROVED: June 11, 2007