

EXTRACURRICULAR ACTIVITY (ECA) DONATION GUIDELINES

1. Extracurricular activity means any optional non-credit educational activity which supplements the educational program of the school before, during or after regular school hours. The District will determine if the activity qualifies.
2. A School Administrator, Student Activities Department and Purchasing Department must approve all expenditures. No student approval is required.
3. Funds must be available in the account prior to requesting a purchase order. The Student Activities Cash Availability Report indicates the available balance in each ECA account.
4. **ECA DONATIONS ARE NON-REFUNDABLE/NON-TRANSFERRABLE.** Once an ECA donation is deposited, **NO** refunds will be given including cancellations for school sponsored trips.
5. ECA donation cards or brochures should be completed by the donor. Schools are allowed to put the name of their school and activity on the ECA card/brochure only. No one, not teachers, staff, nor students, should fill out a donation card on behalf of a donor.
6. Non-school sponsored trips, activities and/or programs do not qualify for the ECA tax credit.
7. Capital items needed for a qualifying extracurricular program may be purchased with ECA funds (for example, musical instruments for band and orchestra). All purchases are considered to be public property and belong to the school. Playground equipment and shade structures are not qualified expenditures.
8. ECA funds can be used to purchase attire in accordance with the following guidelines:
 - a. ECA funds may be used to purchase club shirts for school sponsored clubs if the shirt is going to be used as a club uniform. This means, the shirt is going to be worn throughout the school year for club meetings and/or school spirit days. If ECA funds are used, the Club uniforms need to be purchased by October 31st of the current school year. Students may be allowed to keep the club uniform if no more than \$35.00 per shirt is expended out of ECA; otherwise, the shirts are considered public property and belong to the school.
 - b. ECA funds may be used throughout the school year to purchase shirts for student competitions. Shirts need to be purchased prior to the competition. Students may be allowed to keep the shirt if no more than \$35.00 per shirt is expended out of ECA; otherwise, the shirts are considered public property and belong to the school.
 - c. ECA funds may be used throughout the school year to purchase appropriate attire for student field trips. For example: 1) shirts may be purchased for ease of student identification; 2) hats may be purchased if students are going to be outside for a prolonged period of time. Attire needs to be purchased prior to the field trip date. Students may be allowed to keep the attire if no more than \$35.00 per item is expended out of ECA; otherwise, the attire is considered public property and belongs to the school.
 - d. ECA funds may be used to purchase required attire, i.e., jerseys, shorts, socks, hats, swim caps, ribbons for school sponsored sports and/or cheerleading. Required attire needs to be purchased prior to the start of the season. Students may be allowed to keep a required item if no more than \$35.00 is expended out of ECA; otherwise, the required item is considered public property and belongs to the school.

EXTRACURRICULAR ACTIVITY (ECA) DONATION GUIDELINES – continued

9. ECA funds cannot be used to pay for rewards, gifts, banquets, parties, celebrations, dances, proms, scholarships or to solicit donations.
10. ECA funds may be used to purchase awards to recognize the top 3 students for excelling in an extracurricular competition/event. ECA monies **cannot** be used to **REWARD** students simply for participating in an extracurricular activity, this includes graduating seniors. Awards include, but are not limited to trophies, certificates, plaques, medals, badges, pins, and ribbons. The total cost per award cannot exceed \$25.00. Students are allowed to keep the award. No cash awards or gift certificates can be given out of ECA.
11. ECA monies can be used to purchase supplies and/or materials that are transformed as part of a service learning project and then donated, e.g., supplies needed to make quilts which will subsequently be donated. However, ECA monies cannot be used to purchase items that require no transformation, such as diapers. ECA funds can also be used to pay for transportation for Service Learning field trips.
12. ECA funds cannot be used to pay clubs or groups for providing services such as cleaning out vans or cleaning the football field.
13. ECA funds can be used for approved optional school sponsored field trips. Events, trips or side trips **NOT** covered by ECA funds include any senior trips or events that are recreational, amusement or tourist activities. **Please refer to Governing Board Policy – IICA and the Optional Student Travel guides for more information.**
 - a. ECA funds can be used to pay for student expenses (e.g. admissions, fees, lodging, transportation and meals) resulting in in-state or out-of-state trips for competitions, performances, or educational experiences. Meals are limited to \$7 for breakfast, \$10 for lunch and \$17 for dinner. For elementary schools, the teacher is responsible for receipts for all meal purchases. For secondary schools, field trip money can be provided to students to purchase their own food at concession stands. Receipts are not required when a cash envelope is used and the student both signs for the money and attests it will be used only for meals. Students cannot receive money for meals that are already included in the cost of the trip. ECA money cannot be used for meals if the school cafeteria is open prior to the trip for breakfast or upon their return for lunch.
 - b. ECA funds can be used to pay for required chaperone (all adults over 21 years of age) expenses if funds are available and spent in compliance with District policies, Federal laws and State laws. Only the number of chaperones within the district's required ratio for supervision (1:10 for Elementary Schools and 1:15 for Junior and Senior High Schools) may be funded from ECA funds. Any ratio smaller than just stated, requires Student Activities Department and Assistant Superintendent approval. Employees meals may not be reimbursed or purchased with school funds when the trip is a single day, non-overnight activity. Required chaperones, who qualify for meal expenses, are limited to \$7 for breakfast, \$10 for lunch and \$17 for dinner. Employee meal and lodging expenses may **NOT** be reimbursed or paid with school funds for travel within a 50 mile radius of the traveler's home or duty post whichever is closest to the destination.
14. ECA funds may be used (with principal approval) to pay staff who are working with students in extracurricular activities. PARFs must be submitted to Student Activities for fund approval prior to a staff member beginning an assignment. Use Electronic PARFs for Athletic Coaching Positions that are approved by the Athletic Department. Use Paper PARFs for all other positions. Certificated staff can be paid in accordance with MEA rates ('15-'16 rates are \$22.02 per hour plus benefits) or a flat stipend. A flat stipend cannot exceed what would have been paid out if MEA rates were used. A time card must be kept and submitted with payroll whether paid hourly or a flat stipend. Classified staff is paid through KRONOS at their normal hourly rate plus benefits (overtime rules apply).

EXTRACURRICULAR ACTIVITY (ECA) DONATION GUIDELINES – continued

15. ECA donations that are not designated for a specific purpose or for an activity not established by a school will be placed in the ECA General 2 (#8002) account. Expenditures need to be approved by the Site Council (SIAC), Principal, Student Activities Department and Purchasing. No student approval is required. SIAC minute dates need to be placed on the Student Activities Requisition for all expenditures.
16. ECA funds may be used to purchase items necessary for a performance such as costumes and set items when those items will remain part of the inventory for the site's Performing Arts Groups. ECA funds may be used to purchase a portion of a costume that could be considered of a personal nature such as make up, tights or socks (personal items may remain with the individual). ECA eligible expenses also include salaries for the director (when not otherwise covered through another stipend), choreographer, accompanists, stage manager, and lighting and audio crew. Expenses paid for royalties, music and scripts are also covered. Club funds are to be used for security, custodial, and other personnel not identified above, as well as for programs, and advertisements such as flyers and posters.
17. Matching donations from a donor's company will be placed in the school's Gifts and Grants ECA Matching Donation account. For matching donation questions, please contact Lori McGee at (480) 472-0100.
18. The District may require that an ECA Funding Request Form be completed prior to authorizing an expenditure. This form can be found on the Student Activities intranet website.
19. Limited Value Purchase Orders are not allowed to be used by Elementary Schools to purchase goods/services using ECA funds.

For questions on ECA donations or expenditures, please contact Carol Alexander at 472-0133.