

**DIOCESE OF DAVENPORT
BOARD OF EDUCATION**

SERIES 800: BUSINESS PROCEDURES

POLICY 801

CORPORATE RESOLUTIONS

All schools must follow all rules, regulations and procedures outlined in the [*Parish Manual*](#) of the Diocese of Davenport and, in particular, the [*Policies Relating to Building and Renovation Projects in Parishes, Schools and Other Diocesan Entities*](#).

Those policies require a **Corporate Resolution**, which is defined as a signed approval by the Corporate Board that describes the issue under consideration, including related expenses. Examples of issues requiring a **Corporate Resolution** include:

- 1) unbudgeted expenditures greater than \$5,000;
- 2) approval of the annual school budget; and
- 3) the borrowing of money.

The **Corporate Resolution requires the signatures of the** Pastor, Corporate Board President, Vice-President and Treasurer, the Bishop, Vicar General, and Diocesan Superintendent of Schools.

Policy Adopted: March 22, 1988
Policy Revised: June 5, 2002
Policy Revised: July 17, 2008
Policy Revised: May 17, 2010
Policy Revised: December 2015
Policy Amended: October 25, 2018
Policy Revised: February 28, 2019
Policy Promulgated: July 29, 2019

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POLICY 802

STAFF HANDBOOKS FOR DIOCESAN ENTITIES

All schools in the Diocese of Davenport are expected to produce a staff/personnel handbook following the format required in the [*Staff Handbook for Diocesan Entities in the Diocese of Davenport \(July 30, 2015\)*](#). It shall serve as a template for modification by each Diocesan Entity. Information that is required is in bold text, other than headings. The Appendix is required.

All employees of Diocesan Entities must sign an acknowledgement that they have received a copy of the [*Staff Handbook for Diocesan Entities*](#). They must also acknowledge that they have reviewed the [*Policies Relating to Sexuality and Personal Behavior*](#).

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Policy Revised: June 5, 2002
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POLICY 803

TEMPORAL AFFAIRS OF SCHOOLS

The ***Bookkeeper's Manual for Parishes and Schools*** shall be the guiding document of all matters related to school finance. School leaders should reference this source for any issues not addressed in the *Handbook for Diocesan Catholic Schools*.

Some rules will appear in more than one policy book because they are of significance to schools.

Banking

Money belonging to a school is to be deposited promptly in a bank checking account. The checking account shall be in the name of the institution and identified under the institution's Federal Tax Identification number (TIN). The checking account must have dual signatures. At least two persons at each school shall be authorized to sign checks, preferably the business manager and principal. A copy of the signature card on file at the bank shall be kept in the school's files.

Audits

The Diocesan **Finance Office** will audit the school finances within 30 days of a change of pastor or principal.

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POLICY 805

MANAGEMENT OF EDUCATIONAL FUNDS

Educational programs are part of the Church's ministry to teach and evangelize. Working with the parish(es), they strive to provide quality Catholic education to the greatest number of students in the most effective, economical manner. A sizable portion of parish resources are utilized to support this goal. In the spirit of stewardship and justice, these resources must be managed well. Therefore, the Finance Office of the Diocese has developed procedures to insure the appropriate management of educational funds.

I. General Operation Accounts

A. Parish Schools

Single parish schools shall operate from a unified parish checking account.

B. Regional/Consolidated Schools

Consolidated schools shall maintain accounts separate from their supporting parishes but shall provide financial reports to the supporting parishes.

II. Auxiliary Organizations/Accounts/Development Funds

Auxiliary organizations/accounts/development fund accounts shall be incorporated into the main account of the school.

Rationale

1. Funds are raised using the school's name;
2. People contribute/attend the fund raisers assuming proceeds will go to the benefit of the school;
3. A high percentage of the people contributing are parishioners or have children in the school;
4. These clubs and organizations are using the tax-exempt status of the school;
5. These funds would be reviewed at the same time the school is reviewed.

III. Preschool/Day Care Centers

These programs shall operate from the same checking account as the school under whose jurisdiction it operates.

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Policy Revised: September 11, 1993
Policy Revised: July 17, 2008
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POLICY 806

REIMBURSEMENT OF EMPLOYEE BUSINESS EXPENSE

According to the IRS, an arrangement that an employer establishes to reimburse employee business expense will be an accountable plan if it meets two requirements:

1. Involves a business connection.
2. Requires the employee to substantiate expenses incurred.

The employee must provide the school with sufficient information to identify the specific business nature of each expense and to substantiate each element of an expenditure. It is not sufficient for an employee to aggregate expenses into broad categories, such as travel, or to report expenses through the use of non-descriptive terms, such as miscellaneous business expenses.

If the school reimburses the employee for business expenses, but the arrangement does not satisfy the two requirements of an accountable plan, the amounts paid to the employee are considered wages and should be reported on Form W-2.

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POLICY 807

STANDARD INTERNAL CONTROLS

Administration of school finances is a sacred trust. It is very important that the Pastor and the trustees establish a strong system of internal control because they have the responsibility for overall stewardship of the parish and school.

All schools will follow the *Standard Internal Controls Related to Parish and School Finance I-36* located in *Bookkeeper's Manual for Parishes and Schools*.

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POLICY 810

POLICY STATEMENT OF TUITION

In all schools of the Diocese of Davenport, all expenses for religious instruction are paid from the contributions of the respective parish/parishes/parishioners which support the elementary or secondary school/schools. No part of the tuition or fees paid by parents/guardians or students, unless specifically itemized as an expense related to religious instruction, shall be deemed as tuition or fees for religious instruction. Thus, all tuition and textbook charges paid

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POLICY 810.1

TUITION TAX CREDIT PARENT/GUARDIAN CLAIM FORM

Sec. 9. Section 422.12, subsection 2, Code 1997, "A tuition credit equal to twenty-five percent of the first one thousand dollars which the taxpayer has paid to others for each dependent in grades kindergarten through twelve, for tuition and textbooks of each dependent in attending an elementary or secondary school situated in Iowa, which school is accredited or approved under section 256.1 1, which is not operated for profit , and which adheres to the provisions of the federal Civil Rights Act of 1964 and chapter 216."

As used in this subsection, "textbooks" means books and other instructional materials and equipment used in elementary and secondary schools in teaching only those subjects legally and commonly taught in public elementary and secondary schools in this state and does not include instructional books and materials used in the teaching of religious tenets, doctrines, or worship, the purpose of which is to inculcate those tenets, doctrines, or worship. "Textbooks" includes books or materials used for extracurricular activities including sporting events, musical or dramatic events, speech activities, driver's education, or programs of a similar nature. Notwithstanding any other provision, all other credits allowed under this section and section 422.128 shall be deducted before the tuition credit under this subsection. The department, when conducting an audit of a taxpayer's return, shall also audit the tuition tax credit portion of the tax return.

Parent/Guardian

Address/City/ State/Zip

Please list all children and indicate the amount paid for each students between Jan. 1, 20____ and Dec. 31, 20____

Child(ren)	Tuition	Textbooks	Extracurricular Fees	Total (Per Child)	Total x 25%
Total Credit					

*The credit is equal to 25% of the total per child, up to a maximum of \$250

This serves as official notification that the above tuition and fees were paid by the parent/guardian to

_____ School, _____, Iowa, which is an accredited nonpublic school.

Principal/Administrator

Date

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POLICY 811

GENERAL TUITION GUIDELINES

All schools of the Diocese of Davenport shall establish a basic tuition rate per pupil, realistically reflecting the actual cost of instruction and the economic characteristics of the school community. All schools may set discount rates for multiple children as long as the basic tuition rate is charged for the first child of each family.

All schools shall prepare a tuition agreement for signature by every parent/guardian with children in the school. At a minimum the agreement should state the tuition amount, the payment schedule, the penalty for failure to pay on time, the procedure for handling delinquent accounts, a statement that families with delinquent accounts will not be able to re-register for the following school year without permission of the pastor, or his delegate, and a provision that says the parents/guardians understand and agree to the terms set forth in the agreement.

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POLICY 819

BEQUESTS AND DONATIONS

Bequests and donations for restricted purposes shall be used in exact accord with the directions of the donor or testator. Care should be exercised in acceptance of restricted funds to avoid incurring an obligation, which might turn out to be impossible or extremely hard to fulfill. Schools have the option of declining any gift of restricted funds.

Donors and benefactors must be thanked for their generosity in a timely fashion. Individuals making a contribution to a school, for the funding of a project or position at the school, shall be informed of IRS rules that it is strictly a gift and, after received by the school, the individual cannot control the gift by putting further requirements on the use of the funds. They may be informed of the results/impact that their gift is having on the school.

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POLICY 830

ASSOCIATIONS/ORGANIZATIONS/CLUBS

Associations/Organizations/Clubs generally have one or more of the following major purposes:

- To promote communication among parents, teachers, and administration;
- To provide parents/guardians and teachers with information to aid in all aspects of education and student growth and development;
- To promote good will and cooperation between and among parents/guardians, faculty, administration, board of education, and parish(es);
- To direct and coordinate parental support to the school through specific assistance for activities, social functions, and fundraisers;
- To organize political action of the parents/guardians as advocates regarding local, state, and federal legislation that affects schools or the lives of students and parents.

The local board of education approves the purposes, mission, and constitution when organizations/clubs are formed.

Associations/Organizations/Clubs are accountable to the board of education in all areas related to governance and policy. The local board may wish to establish an ex officio nonvoting role on the board for the organizations/clubs.

Associations/Organizations/Clubs should report their activities to the board of education on a regular basis.

Fundraising and organization/club finances should be supportive of the mission and purpose of the school/program and in accord with [Error! Reference source not found.](#) Associations/organizations/clubs are to prepare an annual budget, submitting it to the board of education for review and approval.

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POLICY 831

FUNDRAISING/PRIVATE FUNDRAISING/SOLICITATION BY OUTSIDE GROUPS

Fundraising for Church Organizations

All fundraising efforts sponsored, endorsed, and/or promoted by a school for a Church Organization (i.e. an organization listed in the Official Catholic Directory/Kennedy Directory) must be approved by the pastor/administrator in accordance with local and diocesan policies.

All fund raising efforts sponsored, endorsed, and/or promoted by a school for outside non-profit organizations (i.e. 501c3 organizations not listed in the Official Catholic Directory) shall be approved by the pastor/administrator prior to the start of the fundraising effort. Approval may also be necessary from the board of education depending on local policies.

Private Fundraising Efforts

Private fundraising efforts can be defined as fundraising activities not officially sponsored by the school, but instead conducted by a private individual or group on behalf of an outside non-profit (501c3) organization. All such fundraising efforts conducted by school employees, parents/guardians, students, volunteers, or other stakeholders shall be pre-approved by the local pastor/principal in accordance with Diocesan policy. The mission and purpose of the outside organization must be consistent with the teachings of the Catholic Church.

Solicitation by Outside Groups

The local school authorities have the right to determine solicitation within the school. The local school authorities shall select organizations that conform to the theology and practices of the Catholic Church and fit the mission and philosophy of the school. The local school authorities shall determine the manner in which the solicitation may take place.

Only those persons authorized by the local school authorities shall be brought into the school as a promoter, participant, leader, or director of student activities.