

Clubs/Classes/Teams wishing to conduct charitable fundraisers must complete both sides of this form before and during the fundraiser. The use of this checklist is a required element of the fundraising activity. Please keep open communications with the school business manager during all portions of the fundraiser and ask questions when in doubt.

#### Prior to the Event

- ☐ Decide who will handle finances (PTA, booster vs. school). This will help determine sponsorship. (If sponsored by an organization other than the school, these procedures do not apply). However, to be a non-ASB activity, it must not involve sufficient student involvement or use school district facilities.
- ☐ Complete the fundraising request form on the reverse side identifying the following:
  - ◆ Type of fundraiser (Is it board approved?)
  - ◆ Intended beneficiary (include name, address, and the entity to which warrant will be issued)
  - ◆ Start and stop dates for the event.
- ☐ If it is a school event, get pre-approval for the event in writing on this form from the:
  - ◆ Club sponsor (Student and Advisor)
  - ◆ Student Body Council
  - ◆ School Business Manager
  - ◆ Principal
  - ◆ District
- ☐ Verify that the proposed beneficiary is a legitimate charitable organization or cause. The fundraiser may not be for a religious (unless funds are documented to go to non-religious cause) or political organization. Find documentation to prove funds will be spent for charitable cause.
- ☐ Identify equipment, materials and facility needs and estimate costs (project proposal).
- ☐ Arrange for payment of expenses by donation, delayed billing, or purchase by private individual(s) with possible reimbursement after event has been completed and reconciled. *Remember: Charitable fundraising is a private activity and district (public) funds cannot be used to offset, front-fund or pre-pay expenses (including start-up costs).*
- ☐ Obtain/design appropriate fundraising record keeping forms to document details of the event. All revenues, expenditures and transactions must be auditable (transactions need to be able to be tracked by an audit). Contact the school business manager for assistance in this area.
- ☐ Determine how “notice” will be given. Notice must be given to those from which funds are being solicited. **Notice to anyone who may pay money into the fundraiser whether as a donation or purchasing services or goods must be given using the following language: “Proceeds from this event will be donated to \_\_\_\_\_ . Funds collected are nonassociated student body private moneys and will be held in trust by the Nine Mile Falls School District exclusively for the specified purpose.”**

#### Ideas for Giving Notice

- ◆ Pre-printed cards given out at time of transaction
- ◆ On paper handed out at events to each potential donor
- ◆ Labels attached to the back of receipts
- ◆ Printed on posters that advertise the event
- ◆ Print on signs posted in plain view where money is exchanged
- ◆ Printed on pledge sheets that donors sign
- ◆ Printed on signs affixed to containers where money is collected

#### During the Event

- ☐ Follow district procedures regarding daily cash receipting, inventory control, safeguarding of assets, pre-numbering tickets, giving notice to prospective customers, etc.
- ☐ Use record keeping forms to document sales. For example, use renumbered, receipts with district name when receiving revenue where applicable.
- ☐ Transfer money to the office the same day that students bring it to school or money is received. All funds must be safeguarded at all times.
- ☐ Deposit money intact to the district account (separate account in ASB 6XXX series).

#### After the Event

- ☐ Reconcile actual revenue to receipts.
- ☐ Complete a final reconciliation of the event (on the reverse side or facsimile attached).
- ☐ Process payment for administrative costs (i.e. custodial time, facility fees, purchase of supplies, etc.)
- ☐ Advisor and student officer(s) sign and submit all completed forms to the school business manager.
- ☐ School business manager reviews forms for accuracy and resolves discrepancies with advisor. School business manager will arrange for district administration fees to be remitted to district General Fund.
- ☐ School Business Manager and Principal sign part C of fundraising activity form to approve reconciliation.
- ☐ Warrant request for the charity is submitted in the amount of remaining cash balance. Individuals for which funds were raised cannot be directly compensated (except as noted below) but a payment may only be made to an established vendor in the individual’s behalf. An individual may be reimbursed for the exact amount of applicable expenditures upon submission of itemized receipts for funds paid but only for expenditures relating to payments for items for which the charitable fundraiser was intended.
- ☐ Original documents filed at the school for audit purposes. Again, all transactions must be able to be followed by an auditor.