



BEAVERTON SCHOOL DISTRICT

PARENT GROUP, BOOSTER CLUB AND NON-PROFIT FINANCIAL GUIDELINES HANDBOOK



WE EXPECT EXCELLENCE  WE INNOVATE  WE EMBRACE EQUITY  WE COLLABORATE 

District Goal: All students will show continuous progress toward their personal learning goals, developed in collaboration with teachers and parents, and will be prepared for post-secondary education and career success.

Beaverton School District

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This document is available online at:

<https://www.beaverton.k12.or.us/depts/business/Pages/Parent-Groups,-Booster-Clubs,-and-Non-Profit-Organizations.aspx>

The Beaverton School District recognizes the diversity and worth of all individuals and groups. It is the policy of the Beaverton School District that there will be no discrimination or harassment of individuals or groups based on race, color, religion, gender, sexual orientation, gender identity, gender expression, national origin, marital status, age, veterans' status, genetic information or disability in any educational programs, activities or employment.

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INTRODUCTION

Beaverton School District Parent Groups, Booster Clubs and Non-Profit Organizations

Financial Guidelines Handbook

On behalf of the Beaverton School District, we want to express our appreciation for your many hours of dedicated service in support of students. Our partnership with parent and non-profit organizations is an important part of our efforts for the students to achieve excellence in their education. The Beaverton School District **Financial Guidelines Handbook for Parent and Non-Profit Organizations** is intended to provide a guide to assist parent groups, booster clubs and non-profit organizations in complying with District policies and guidelines governing parent and non-profit organizations. The handbook outlines sound business practices in an effort to support our partners throughout the community.

Through parent and volunteer support, our students are afforded many opportunities to develop and showcase their talents in the context of quality programs. We thank you for your ongoing support of students in Beaverton School District.

Business Office staff are available to support all users of this handbook, and I welcome you to contact me at claire_hertz@beaverton.k12.or.us or 503.356.4540.

Sincerely,



Claire Hertz
Chief Financial Officer

PARENT GROUPS, BOOSTER CLUBS AND NON-PROFIT ORGANIZATIONS

Parent groups, booster clubs and non-profit organizations are formed to contribute money to a club, sports team and other school organization needs. Parent groups are separate organizations from the District and are usually run by the parents of students in the organization being supported. For simplicity, this manual will use the term “parent group” to refer to any of these types of organizations.

The main principle of funding by a U.S. IRS 501(c)(3) nonprofit is that the parent group may not discriminate in making grants to students on the basis of their family’s membership in or funding to the club, or the family’s fund-raising or time put into club activities.

PURPOSE OF PARENT GROUP

In general, parent groups provide financial support and/or direct assistance in some form to help achieve the common goals of booster and school programs. Parent groups have many purposes and are not limited to the following examples:

- Assisting others
 - Assisting a principal, faculty advisor, sports coach and other District staff in performing parts of activities
 - Assisting students through scholarships
 - Purchasing supplies or equipment for the school
 - Assisting with funds for field trip travel

- Specific activities connected to students, parents and adults
 - Sports programs
 - Field trips
 - Performing arts

PARENT GROUP STATUS

The relationship between student organizations and parent groups is often confusing. Student organizations are legally considered a part of the school entity. For this reason, they are included in the school entity’s annual audit and have the benefit of the District’s tax-exempt status under the internal revenue code. Parent groups may raise funds and donate those funds to the District or purchase items with their funds for donation or assistance to the District, but they are not legally considered a part of the District and are not included in the annual audit.

Parent group funds and District funds, including ASB funds, must never be commingled. Parent groups and the school entity should remain separate, including in the following ways:

1. The parent group name, address or any other correspondence should never imply any form of responsibility on the part of the ASB or District.
2. The District's tax-exempt status and identification number are not for use by any non-school organizations or groups.
3. Parent groups are responsible for their own tax status, accounting and financial records. They should have their own tax identification number (TIN).

ASB organizations operate under the school entity's tax-exempt status. The funds deposited in bank accounts are not subject to state or federal taxes. For this reason, the funds raised by parent groups, auxiliary organizations or parent groups should not be deposited into or commingled with the student organization's or the school entity's funds or bank accounts. They should be deposited into the parent group's own bank account. Parent groups may donate funds to a student organization or school and specify the use of funds.

These nonstudent groups are responsible for their own tax status and accounting. They may not use the District's tax-exempt status or open bank accounts using the District's tax identification number. It is best if school staff members do not act as officers of nonstudent or non-district-sponsored clubs to avoid the appearance of District sponsorship.

SCHOOL DISTRICT EMPLOYEES & SCHOOL SITE INTERACTION

School employees are not employees of the parent group, and the parent group should be aware of the following:

- While serving as District employees, they have no authority to work for the parent group during their District work schedule.
- A District employee acting in his or her official capacity and during work hours may interact with parent group officials when this is a required part of his or her duties as a District employee.
- A District employee who acts in their personal capacity and on their own personal time is free to establish a parent group or to participate in it.
- The employee must ensure that participation in the parent group does not present a conflict of interest with their duties as a school employee.

- The employee should make it clear that their participation is in their personal capacity and not in their capacity as a District employee.

REGULATIONS GOVERNING PARENT GROUPS

Parent groups are separate from the District, and they are not under the control of, nor are they the responsibility of, the principal, superintendent or governing board. Neither the District nor students control parent group funds, nor should the parent groups be involved in administering or supervising the activities of student organizations.

The District is able to approve guidelines for these groups to follow, and these organizations' fund-raising activities are to be approved by the Superintendent, School Principal or Athletic Director. Beaverton School District requires that all organizations that conduct fund-raising to benefit clubs, schools, students or the District at the K-12 level have prior approval from the School District.

To be an active parent group in the District the group will:

1. Complete and file an original application to form a parent group.
2. Submit a copy of the organization's adopted constitution and bylaws with the application.
3. Submit a copy of the IRS determination letter or certificate of nonprofit status.
4. Submit for approval annually a copy of the application and an updated plan of activities including:
 - a. An annual financial statement for the year just ended; the statement is to include expenditures and income for all events and fund-raisers.
 - b. A budget for the upcoming year.
 - c. A budget plan for the related activities.
 - d. A certificate of insurance indicating liability insurance is recommended but not required.

The following regulations will apply to parent groups:

- The District has the express right to review and audit parent groups' financial statements to ensure the clubs' financial integrity.
- Authorization of a parent group is valid for up to one year, however if the superintendent deems it necessary, he or she may revoke a parent group's authorization to conduct activities in the District.
- Any rules and regulations developed for the organization must conform to the law, the District's policies and regulations, and the school site's rules and procedures.

- All parent group members must be made aware that no individual should personally benefit from the activities the organization conducts and this concept should be made a part of the bylaws.
- Any profits from fund-raising activities that are not spent for a parent group's nonprofit exempt purpose cannot be returned directly to members or their families.
- In case the parent group dissolves or terminates, the parent group's constitution should provide for the distribution of any excess funds to another nonprofit organization, the ASB or the District.

If the parent group wishes to specify contributions as tax-deductible, the most direct path to doing so is through Form 1023, which upon approval will result in the IRS issuing a determination letter that recognizes the parent group's 501(c)(3) nonprofit, tax-exempt status. Parent groups cannot legally furnish donors with receipts for a charitable tax-deductible donation unless they have obtained this type of official determination letter from the IRS.

FINANCIAL GUIDELINES

Parent groups are responsible for ensuring that proper internal controls exist for all of their financial activities. In accordance with its bylaws, each parent group should elect a treasurer who is assigned responsibility for recording, documenting and organizing all financial activities.

Sound Business Practices

Parent groups should adhere to sound business practices and maintain an adequate system of controls. These may include, but are not limited to, the following:

- The treasurer or designated officer should prepare monthly financial statements that are presented to the organization along with a copy of the most current bank statement and reconciliation (financial statements may include cash receipts, cash disbursements, checking account beginning and ending balances, balance sheets, income statements and other relevant items).
- A budget should be developed at the beginning of the year to project expected revenues and expenses, and should be revised as needed.
- An auditor who is independent of the treasurer should be appointed and should report directly to the parent group board.
- The auditor should review all of the financial records, journals, check registers, receipts, invoices, bank statements, and other financial information at least annually.
- Pre-numbered receipt books and supporting backup documentation.
- Preparation of duplicate deposit, cash count and fund-raising forms.
- Bank deposits should be made intact and in a timely manner.

- Someone other than the individual(s) responsible for depositing funds and writing checks should perform bank reconciliations monthly.
- Checks should require a minimum of two signatures.
- All expenditures should be approved by the parent group and the approval noted in the board meeting minutes.

FUND-RAISING ACTIVITIES

Fund-raising activities should be conducted for a specific goal and not simply to raise money for the organization. Parent groups should make a cash management plan for each activity and be prepared to have volunteers on hand to count fund-raising proceeds. All fund-raising activities conducted on school premises must adhere to the District policies, regulations and procedures and each school site's individual guidelines.

Only organizations that have scheduled fund-raising activities and have obtained prior written approval from the Superintendent, Principal, Athletic Director or designee will be authorized to conduct such activities on District or school premises.

DONATIONS FOR SUPPLIES, EQUIPMENT, COMPUTERS, TRANSPORTATION AND FACILITY IMPROVEMENT

Parent groups by nature are designed to assist the school or ASB. Such assistance may come in the form of donations of supplies, equipment and transportation. Groups may donate supplies, equipment, transportation services and facility improvements or may donate funds for their purchase. Parent groups may donate funds to avail themselves of discounts available to the District. No payments will be made directly to staff. Checks may be made out directly to staff members when it is a reimbursement with receipts detailing the items purchased. Parent groups will not provide gift cards to staff members in lieu of the reimbursement procedure outlined above.

Payments for Payroll – Athletic/Activity Voluntary Stipend Payments

When a parent groups funds a stipend for athletics or activities, the donated funds must be deposited with the District and the payroll payment processed through the District. The hiring forms are completed at the school site and submitted to Human Resources.

Supplies and Equipment

When a parent group wishes to give the school or ASB money for supplies and equipment, the Parent group may donate the funds to the school or District, and the school or District may make the purchases. A District-designated individual, who is authorized to spend the funds, with the principal or designee's approval, should carry out the purchase through the District's purchasing system.

Computers/Digital Devices

When a parent group wishes to donate computers or digital devices to a school, funds must be donated to the District. The purchase will be made through the District to receive lowest pricing and ensure compatibility with the District's networking and technology infrastructure.

Transportation

When a parent group wants to donate transportation, the group will work with the Transportation Services staff to schedule and submit reimbursement for the transportation service.

Facility Improvement

When a parent group wishes to donate an improvement to the school facility, the group will work with Maintenance Services staff to complete a Facility Improvement Project form to ensure a safe and successful project.

CASH RECEIPT MANAGEMENT & PROCEDURES

Sound cash management procedures are essential for successful parent group operations. Most of the fraud that occurs in business activities is directly related to the procedures for the handling of cash and checks.

Comprehensive internal controls for handling cash discourage theft of parent group funds and protect those who handle the cash. In preparation of a fund-raiser or any type of cash/checks collection, the treasurer should establish and implement internal controls with the coordinator, prior to the start of the scheduled event. This would involve the distribution of cash boxes, seed money, tickets, receipts books or other control procedures as applicable to the type of event. In addition, a plan should be established for the cash and checks collected, leading to the bank deposit. All of these internal controls are critical to protect the parent group's assets, as well as protect all members involved with the funds raised or collected, from accusations or errors.

GOOD BUSINESS PRACTICES FOR CASH PROCEDURES

The cash control procedures described in this section are important to implement and follow. Each parent group should ensure volunteers understand they may not hold a fund-raising event, unless they have established cash control procedures for the event. The volunteer leading the fund-raiser is responsible for ensuring that the procedures are followed from the time the event begins until all the money raised has been submitted for deposit.

AUDIT FINDINGS AND PREVENTIVE ACTION

Concerns about cash control procedures often indicate the process is too time consuming or the controls would cost too much. This is not true. Good internal controls for cash handling frequently involve little or no cost and very little additional time if understandable procedures are available.

Internal controls not only protect against fraud but also help prevent honest errors and act as a defense for the innocent when fraud or errors do occur. Each year there are numerous reports of fraud in the handling of funds. Cash receipt control procedures provide evidence that the cash was handled appropriately. Without this evidence, those involved will not have the information to prove fraud did not occur. Well-planned

internal controls that are consistently followed by volunteers will leave a clear record of who did what, when and why. When the treasurer insists that volunteers follow good internal control procedures, the treasurer is protecting the volunteers against false accusations, if something does go wrong. For this reason, if anyone involved in the fundraiser does not want to follow sound internal control procedures, the volunteer should not be allowed to hold any fund-raising events.

The treasurer needs to ensure that proper cash control procedures are established and followed at two levels of cash collection. The first level is when the fund-raising event is held and the cash and checks are collected. The second level is when the cash and checks are given to the treasurer for deposit into the parent group bank account.

CASH CONTROL PROCEDURES FOR FUND-RAISING EVENTS

It is important to be able to tie all proceeds to the specific fund-raiser from which they were generated and to ensure that all proceeds from an event are properly turned in and accounted for. To accomplish this, volunteers must ensure that proper internal controls exist, including the following:

- Cash control procedures.
- Proper inventory of concession items.
- Proper cash handling and physical chain of custody for all cash receipts.
- No commingling of cash or receipts from separate events.
- Immediate delivery of all event proceeds to the treasurer or designated lock box.

This section describes simple cash control procedures that can be used for any fund-raising event. Each control procedure has strengths and weaknesses, thus different control procedures are suited to different types of fund-raisers. It is imperative that some method be implemented that allows for reconciliation between money collected and the fund-raiser sales.

These cash control procedures are:

- Pre-numbered tickets for all sales events.
- A cash register for store-type sales.

- Pre-numbered 3-part receipt books for all receipt transactions.
- A tally sheet for designated activities.
- Inventory control for vending machines.
- Cash boxes to keep the received money safe.

The following table shows six different cash control procedures and examples of different events where each procedure may be most effective. However, as long as the procedure is well thought out and followed closely throughout the fund-raiser, different control procedures can work for almost any event.

Control Procedure	Types of Events
Pre-numbered Tickets	Dances, entertainment events, car washes, athletic events, festivals
Cash Register	Student store, concession stands
Pre-numbered Receipts	Publication sales, sale of advertising space, student payments
Tally Sheets	Dances, car washes
Inventory Control	Vending machines
Cash Box	Any event

After a fund-raising event is scheduled, the volunteer leading the event is responsible for ensuring that control procedures are in place. The treasurer should assist volunteers in selecting and developing a good business practice for cash receipts, control procedures and implementing the correct internal controls once the event begins. No student should handle cash without direct adult supervision.

Following are detailed steps for how the different procedures should be used.

Pre-numbered Tickets

1. The treasurer is responsible for purchasing pre-numbered tickets and storing them in a safe place. Only the treasurer and president should have access to the inventory of ticket rolls.
2. The treasurer must maintain a record of the number of rolls of tickets in inventory and the beginning and ending ticket numbers on each ticket roll. A *Ticket Inventory Form* was designed for the treasurer to use for this purpose. When a roll of tickets is given to a volunteer for a fund-raising event, the beginning number is recorded on the form when the roll is issued, and the ending number is recorded when the roll is returned to the treasurer.
3. At the fund-raising event, this cash control procedure involves two people. One person collects the money and issues the ticket when a purchase is made. A second person takes the ticket when the person enters the dance or event.
4. At the end of the fund-raising event, the total number of tickets issued is counted and recorded on the *Report of Ticket Sales Form*. A second person should count the tickets to verify the accuracy of the count.
5. At the end of the fund-raising event, at least two people should independently count the cash and checks collected. They should use the *Cash Count Form* to facilitate the counting of the cash.
6. The volunteers then enter the amount of the total cash counted on the *Report of Ticket Sales Form*.
7. If the number of tickets sold does not equal the amount of cash collected, the volunteers should determine the reason for the cash overage or shortage immediately after the event.
8. At the end of the event, the volunteer should see that the following items are stored in a safe place: cash and checks, *Report of Ticket Sales Form*, *Cash Count Form* and the remaining tickets. Each parent group must establish after-hours cash security

procedures to ensure the event cash and checks will be stored safely until the next business day, when the funds may be prepared for deposit.

9. The next business day, the volunteer should provide the treasurer with the cash, *Report of Ticket Sales Form*, the *Cash Count Form* and the remaining tickets. When the cash and checks are turned in to the treasurer, the physical chain of custody should begin and a receipt should be issued from the treasurer for the cash and checks, but only after the two individuals have counted the dollar amount together and recorded that amount on the receipt.
10. For events that have tickets of different prices, the volunteers should use different colored tickets for each price. The volunteers must account for each roll of tickets separately, but they may use the same *Report Ticket Sales* and *Cash Count* forms.

Cash Registers (Primarily in Student Stores)

1. Each time a sale is made, a volunteer working at the cash register rings up the sale.
2. At the end of the day, the cash register tape total should equal the total of the cash collected.
3. At the end of the day, all of the cash in the cash register should be counted and recorded on the *Cash Count Form*.
4. The volunteer should immediately investigate any significant differences between the cash register tape and the amount reported on the *Cash Count Form*.
5. At the end of the day, the volunteer should ensure that the cash, the *Cash Count Form* and the cash register tape are all stored in a safe place. Each parent group should establish after-hours cash security procedures to ensure the cash and checks will be stored safely until the next business day, when the funds may be prepared for deposit.
6. The next business day, the volunteer should provide, the treasurer with the cash, the *Cash Count Form* and the cash register tape. The physical chain of custody should begin and the treasurer should issue a receipt for the cash and checks after the two individuals have counted the dollar amount together and recorded that amount on the receipt.

Pre-numbered Receipts

1. The treasurer is responsible for purchasing pre-numbered receipt books and maintaining an inventory of all receipt books. The receipt books purchased should contain triplicate copies of each receipt.
2. The treasurer should maintain a log of all receipt books and record the issuance of each book. The treasurer should record the beginning number of the receipt in the book when it is issued to the volunteer and the ending number when the volunteer returns it. The *Receipt Book Log Form* facilitates the recordkeeping.
3. Receipts used for a fund-raising event should be in triplicate, with copies issued as follows:
 - i. One copy is given to the person making the purchase.
 - ii. One copy is turned in with the cash and stored with the deposit slip.
 - iii. One copy remains in the book as the historical record.
4. Receipts must always be issued in sequence.
5. The individual needs to note the following items on each receipt:
 - i. date;
 - ii. description and number of items sold;
 - iii. total cash collected or check # and amount;
 - iv. name of the person who received the goods; and
 - v. name of the person who prepared the receipt.
6. If a mistake is made on a receipt, the receipt should be marked void and another issued. For voided receipts, two copies remain in the receipt book and one copy is turned in with the cash to provide for the continuity of receipts. All receipts need to be accounted for, and should never be discarded.
7. At the end of the fund-raising event, the amount of cash reported on the receipts is totaled and the receipts are sorted in numerical order. The volunteers must account for all of the receipts that were used from the receipt book. At the end of the fund-raising event, at least two people should count the cash and checks collected. The *Cash Count Form* should be used for this purpose.

8. If the amount of cash recorded as collected on the cash receipts does not agree with the cash reported on the *Cash Count Form*, the volunteers should determine the reason for the cash overage or shortage immediately after the event.
9. The volunteer leading the event should ensure that all cash and checks are turned in to the treasurer each day for deposit. When cash and checks are turned in for deposit, the volunteer must also turn in all of the receipts issued, including voided receipts. The treasurer should issue a receipt for the cash and checks after the two individuals have counted the dollar amount together and recorded that amount on the receipt.

Tally Sheets

1. When tally sheets are used as the cash receipt control procedure, two people should be involved: one person makes a mark on the tally sheet when an item is sold and issues the goods; the other person takes the cash.
2. The volunteers may use a tally sheet to mark the number of items sold.
3. At the end of the event, the number of items sold is multiplied by the item's price.
4. At the end of the event, at least two people should independently count the cash and checks collected. The volunteers should use the *Cash Count Form* to facilitate the counting of the cash.
5. The amount computed on the tally sheet is compared to the amount of the cash reported on the *Cash Count Form*. If the amount on the tally sheet does not agree with the amount of cash collected, the volunteers should determine the reason for the difference immediately after the fund-raising event.
6. At the end of the day, the volunteer should ensure that the cash, the *Cash Count Form* and the tally sheet are all stored in a safe place, in accordance with the site's after-hours cash procedures.
7. The volunteer turns in the cash collected, the tally sheet and the *Cash Count Form* in to the treasurer the next school day. The treasurer should issue a receipt for the cash and checks after the two individuals have counted the dollar amount together and recorded that amount on the receipt.

Cash Box

Cash boxes for fund-raising activities should be purchased by the parent group. They can then be checked out from the treasurer. At least one week prior to the event, volunteers must check in with the treasurer for cash box procedures. Cash box procedures are a component of the procedures above for pre-numbered tickets, cash registers, pre-numbered receipt books and tally sheets. The security of the cash box and the volunteer entrusted with the cash box are both essential.

When an event concludes and the funds are counted, all of the cash collected is in one place and is an easy target for theft. Several volunteers should be available to assist in counting and ensuring cash is secured until received by the treasurer.

CASH CONTROL PROCEDURES FOR THE TREASURER

The treasurer is responsible for providing any materials the volunteer needs for fund-raising events, such as ticket rolls, receipt books and all necessary forms, as well as keeping appropriate stock on hand. The treasurer is responsible for the cash and checks from the time they are received from the volunteer until they are deposited in the bank.

The treasurer must work with each volunteer leading a fund-raising event to develop methods for securing cash collected after hours and on non-bank days.

The following table identifies the different internal control measures parent groups use for fund-raisers and the documentation that should accompany the cash/checks when they are turned into the treasurer and a receipt is given.

Cash Control Procedure	Documentation
Pre-numbered Tickets	All cash and checks collected All remaining tickets <i>Report of Ticket Sales Form</i> <i>Cash Count Form</i>

Cash Register	All cash and checks collected The cash register tape <i>Cash Count Form</i>
Pre-numbered Receipt Books	All cash and checks collected All receipt books issued One copy of the receipt issued <i>Cash Count Form</i>
Tally Sheets	All cash and checks collected Tally sheets used <i>Cash Count Form</i>

INTERNAL CONTROLS FOR CASH AFTER RECEIPT

The following are good business practices and internal controls for the treasurer to follow when handling the cash and checks after they are received:

1. The treasurer should not accept any cash or checks unless they are accompanied by the appropriate documents.
2. The treasurer should always count the cash in the presence of the volunteer when it is turned in. This is also known as a dual cash count. Although dual cash counts are always recommended, those in the field often state that there is not enough time to do so. Time should be set aside to count the receipts together because if a dual cash count is not performed and the treasurer and volunteer end up with different totals, one of them may be suspected of wrongdoing. A locked bank bag may be used so that there is some certainty that the money counted and put in the bag after the event cannot be tampered with, until the treasurer is able to count it.
3. To create a record of cash received, the treasurer should prepare a written receipt indicating the amount of cash shown on the *Cash Count Form* and give a copy of

the receipt to the volunteer when the funds are received. The treasurer should use a triplicate receipt book for this process.

4. The treasurer is responsible for endorsing the back of the checks received. Typically, a rubber stamp is used that reads, "For deposit only, Account # [_____], [Parent Group Name]."
5. The treasurer is responsible for storing the cash and checks and the supporting documentation in a safe place until it is counted and deposited in the bank.
6. As soon as possible, the treasurer should recount the cash and compare this count to the information turned in by the volunteer. This includes the following:
 - *Cash Count Form*
 - Cash register tape
 - *Report of Ticket Sales Form*
 - *Receipt Book Log*
 - *Tally Sheet*

If any discrepancies are noted, the treasurer should immediately notify the volunteer of the difference, whether it is an overage or shortage. The volunteer and the treasurer should determine the reason for the discrepancy. The treasurer should immediately report any significant discrepancies to the president of the organization. The loss of tickets is really the same as the loss of cash. If they don't reconcile, something has gone amiss and a plan should be developed to ensure that it does not continue.

7. After the treasurer has verified the amount of cash, the treasurer should sign and date the *Cash Count Form* and provide a copy to the volunteer. When the information on the *Report of Ticket Sales Form* has been verified, the treasurer should sign and date the form and provide a copy to the volunteer. This information is the evidence that the amount of cash received by the treasurer agrees with the amount the volunteer turned in.
8. Deposits should be made to the bank account at least weekly, or as submitted.
9. When the funds have been deposited, the treasurer should retain a copy of the deposit slip with all of the documentation from the fund-raising event. This is

important so auditors can determine when the fund-raising proceeds were deposited and compare the amount deposited to the amount the volunteer submitted.

10. The treasurer is responsible for maintaining the stock of ticket rolls and receipt books as well as updating the *Ticket Inventory* and *Receipt Book Log* forms, whenever tickets or receipt books are used. The treasurer must also maintain a master log of receipt books and ticket rolls.

CHANGE ACCOUNTS

A “change account” is normally checked out for individual fund-raisers or activities and should be used solely for making change. Expenditures should not be made from this account under any circumstances. When the fund-raiser is complete, the change account should be deposited back into the bank account.

General cash control procedures for change accounts include the following:

1. **Security:** Cash must be secured in an approved, locked safe at the end of each day. Cash must be in a locked, supervised drawer or file cabinet with controlled access during school hours. A lockable cash box should be used to ensure physical security of the cash.
2. **Accountability:** Cash balances must always equal their authorized value, plus any receipted deposits.
3. **Control:** A responsible volunteer will sign out the cash from the treasurer.

FRAUD ALERTS

- ❖ If the proper documentation is not received and/or if that documentation does not contain the initials or signatures of one or two individuals who have counted the funds, there is a risk that someone may allege that more funds were raised than the treasurer indicates. Those performing the fund-raising event should count all funds, even if the funds are only rough counted. The volunteers counting the funds may even indicate on the cash count sheet that funds were rough counted. A complete and comprehensive count is often not possible late at night after a long event, but counting the cash and initialing the rough count is preferable to no count at all.

- ❖ The deposit form must be at least in duplicate. To protect those performing the fund-raising and the treasurer, the fund-raising volunteer should retain a copy of the deposit form for comparison to the amount posted to their financial report. When the treasurer has sole custody of the funds raised and the only supporting documentation, transaction amounts can be altered and receipts voided or destroyed, and the opportunity for theft without detection is significant. Always have multiple-copy deposit and fund-raising forms, and always ensure that one copy is retained before the others are submitted to the treasurer.
- ❖ Trusting volunteers can often leave funds unattended. When the volunteer returns, the funds have been taken. When the treasurer is not available, assign another individual to receive the deposit and sign for the funds received. Many times a treasurer has been falsely accused of theft when others have been the criminals. Do not leave money unattended.
- ❖ Ensure that the total of the checks and cash received agrees with the total collected. Would-be thieves swap receipts for checks with those for cash, enabling them to replace cash with checks received and pocket the cash. Many cash count forms are designed to verify that the total of the numbered receipts is the same as the combined total of cash and checks; however, this will not stop fraud. All numbered receipts should be accounted for by using beginning and ending numbers from the prior deposit and for completeness with the current deposit. There should be no missing receipt numbers, and cash and check receipts should be matched within the cash and check category totals. Finally, the name on the check should be matched with the name on the receipt. To commit fraud, most fraudsters need to have several event deposits available and the time and opportunity to mix and match checks and cash as needed. Good treasurers will notice that they have not received funds for activities they know have occurred and will notify the president of any patterns observed.

FUND-RAISING EVENTS

Although parent groups may receive some donations, the primary revenue source is fund-raising events. Elementary schools usually hold traditional fund-raising events such as book fairs and walkathons. At middle schools, high schools and option schools, the students' involvement and the need for extra funds mean that the number and types of fund-raising events are constantly expanding.

Fund-raising activities provide resources to conduct activities for students, purchase supplies and equipment (not provided for through the District operating budget), meet operating expenses of parent groups and booster clubs and related purposes such as activities by students, staff and/or parent/community groups. For these reasons, they are authorized. It is equally important that the District administer fund-raising activities in such a way as to maintain an equitable balance of resources so that all District students have comparable educational opportunities. In order to provide for equity among programs and for an equal opportunity for students and community groups to participate in fund-raising activities, the following guidelines are established to regulate who should fund-raise and for what purpose.

APPROVAL OF FUND-RAISERS

The principal or designee will approve all fund-raisers. Before approving any fund-raising event, the school must consider many issues such as student safety, whether Risk Management is comfortable with the event and whether the event is appropriate for the educational experience of the students. The School may also have concerns about the number and type of fund-raising events and whether these events interfere with the normal conduct of the school. For these reasons the school should review and approve all fund-raising events at the beginning of each school year, allowing all organizations fair opportunity to calendar their events.

It is important that non-district organizations, such as Boosters and PTO's, coordinate the timing of their fund-raisers with student body fund-raisers, so they are not in competition with each other.

GUIDELINES FOR FUND-RAISING

Instructional Programs and Activities Supported through Fund-Raising

Fund-raising events should contribute to the educational experience and should not conflict with the school's educational program. Fund-raising procedures will ensure students have equal opportunity to participate in District activities/programs and are free from discriminatory practices. Fund-raising for programs and activities will maintain an equitable balance of resources so all District students have comparable educational opportunities. Programs and activities will provide for equal access for all District students.

Fund-raising activities must adhere to the following requirements:

1. Students must never solicit materials alone, and must always work in pairs or with a group. Collections must occur only during daylight hours. A responsible adult must be present and supervise all activities. No door-to-door solicitation of residences or businesses for funds or items for any purpose by students alone.
2. Students cannot be placed in dangerous or compromising situations.
3. Fund-raising cannot unfavorably impact other District programs or schools.
4. Refunds will not be made on behalf of an individual student who may no longer participate in the student activity as donors were donating to a program or activity and not the individual student.
5. Groups must follow established procedures or District policy related to fund-raising.
6. Participation fees will be required of all students for selected activities that occur outside of the school day. In order for all students to participate, community groups and individual schools are encouraged to establish funds for scholarships.

Field Trip Fund-Raising

The District recognizes on some field trips there are optional items and activities for which students may bring money from home. At the principal's discretion, the school or other funding partners may assist students with reasonable financial support for the optional items. Students shall not be prevented from participation in any required field trip because of inability to pay. Finances for field trips may be provided through school budgets, grants, private sponsorship, parent groups, non-profit groups, family donations and fund-raising events consistent with District policies and procedures.

Required Field Trips

Funding of field trips that are an integral part of an instructional program, and all students in a given class or course who are expected to participate, shall be at District expense or through fund-raising. Parents shall be informed of the need for fund-raising efforts. Parents shall not be asked to pay for the cost of their student's participation in required field trips. No fee may be charged for a required field trip.

Optional Field Trips

Field trips which are optional or otherwise not a part of any required instructional program may be authorized by the principal, with the cost to be borne by students. When approved, students and their parents are to be informed of the optional nature of the field trip, including per student cost. Each student shall independently choose whether or not to participate. School budgets may contribute to the cost of an optional field trip.

Typically Allowed Fund-Raising Events:

The following types of fund-raising events are generally considered appropriate:

- Athletic events
- Advertising
- Cultural events/International Fairs
- Car washes
- Gifts and grants
- Concession sales
- Publications
- Limited food sales
- Scholarships and trusts
- Interest earned
- Entertainment
- Student stores
- Vending machines
- Book fairs

Fund-Raisers that MAY NOT be Allowed:

When parent group members have concerns about potential fund-raising events and the issuance of insurance coverage, they should contact Risk Management to determine if the District's insurance will cover any accidents that occur during the event. Insurance

coverage should be determined when fund-raising ideas are first discussed, not when a decision has already been made to hold the event.

District Fund-Raisers that are NOT Allowed:

- Use of water tanks into which a student is dunked
- Use of darts, arrows or other weapon type items
- Trampolines or mini-trampolines
- Objects thrown at people
- Mechanical or animal rides
- Destruction of cars or similar objects with hammers

Nonstudent Group Fund-Raising

Student body funds and the funds of nonstudent organizations (booster, auxiliary, parent groups and other non-profit organizations) should never be commingled. Student body funds are never to be used to “front” money for nonstudent body fund-raising expenses. Nonstudent organizations shall be responsible for the collection of their own money, tickets and other items. Nonstudent organizations are not to solicit funds on behalf of a school or its students during the school day without prior approval by the principal or designee. Unless board policy or practice states otherwise, students can assist in nonstudent organization fund-raisers. It is important when students are involved that the donors understand this is a nonstudent fund-raiser.

FORMS APPENDIX

PARENT GROUP, BOOSTER CLUB AND NON-PROFIT FINANCIAL GUIDELINES HANDBOOK



CASH RECEIPT BOOK LOG

School _____

Name of Person Completing Form: _____

Receipt Book Number	Receipt Number Sequence	Issued To	Date Issued	Date Returned	Last Used Receipt

For each approved activity that will issue receipts as their internal control measure, the receipt book should be controlled by the Treasurer or other designee and signed out prior to the event through the use of this control log. When the event is over, the unused portions of all receipt books issued are to be returned and this control log completed.

Treasurer: _____
Signature and Date

President or Group Designee _____
Signature, Title and Date



TALLY SHEET

School _____ Sport/Club/Activity _____

Fund-raiser _____ Date of Fund-raiser _____

Item Sold	Tally Marks	Total Tally Marks	Sales Price	Extended Total
			\$	
			\$	
			\$	
			\$	
			\$	
F			Grand Total	\$
G			Cash Receipts	\$
H			Difference	\$

- A. Description of each item being sold
- B. Tally marks made, one mark for each item sold – grouped in fives
- C. Number of tally marks for that item
- D. Individual item sales price
- E. Total of C multiplied by D
- F. Grand total – sum of all extended values in E
- G. Cash receipts – cash count of total cash from sales, less any start up cash
- H. Difference – if F does not equal G, this is the difference between the two

Do not “force” the balance on this sheet. If there is an out of balance, it should be researched and resolved.

Report prepared by: _____
Signature, Title and Date

Treasurer: _____
Signature and Date

President or Group Designee: _____
Signature, Title and Date



TICKET INVENTORY

School _____

Color of Ticket Roll _____

Date	Event	Club/Group Sport	Beginning Number	Ending Number	Number of Tickets Sold

A separate ticket inventory control log must be used for each ticket roll. Use multiple sheets until the entire ticket roll is consumed. Submit completed form to Site Administrator at end of ticket roll or fiscal year, whichever comes first.

Treasurer: _____
Signature and Date

President or Group Designee _____
Signature, Title and Date



REPORT OF TICKET SALES

School _____ **Sport/Club/Activity** _____

Fund-raiser _____ **Date of Fund-raiser** _____

Ticket Color	Beginning Ticket #	Ending Ticket # Used	Total Tickets Sold	Cost per Ticket	Total Collected

Person(s) Selling
Tickets: _____

Signature of Person(s) Selling
Tickets: _____

Report prepared by: _____
Signature Title Date

Treasurer: _____
Signature Date



CASH COUNT

School _____ Sport/Club/Activity _____

Date _____ Name of Person Completing Form _____

(A) Denominations	(B) Number of Bills or Coins	(A times B) Total Amount			
Pennies	.01				Totals from Receipts/ Adding Machine Tape
Nickels	.05				
Dimes	.10				
Quarters	.25				
Half Dollars	.50				
Dollar Coins	1.00				
Dollar Bills	1.00				
Five Dollar Bills	5.00				
Ten Dollar Bills	10.00				
Twenty Dollar Bills	20.00				
Fifty Dollar Bills	50.00				
Hundred Dollar Bills	100.00				
Other Bills (i.e. \$2)					
Total Amount of All Cash			\$	(D)	Total Cash Receipts
Total Amount of All Checks			\$	(E)	Total Check Receipts
Total Amount of All Cash and Checks			\$		

		Treasurer
Confirm total "cash & coin" receipts equals total amount of all cash	(D)	Initial
Confirm all check receipts agree to attached receipts	(E)	Initial
Confirm all check payees individually agree to attached receipts		Initial
Confirm all receipt numbers are sequential with none missing		Initial

Signature of Persons Counting Cash: _____

(1) Signature, Title and Date (2) Signature, Title and Date

Treasurer _____

Signature, Title and Date



All parts of this fund-raising application must be completed and approved by the principal before soliciting for donations, product is ordered, or selling begins.

FUND RAISING PROPOSAL

Group/Team Name _____ Date: _____
 Person Responsible _____ Phone: _____
 Email: _____

Description of Event (car wash, sponsorship, etc.) _____
 Location of Fund-raiser _____

Dates and Times of Fund-raiser	Date	Time	Date	Time	Date	Time

Building Use _____ DATE _____ Field Trip Form _____ DATE _____ Overnight/Out of State Trip Form _____ DATE _____

A building use application must be submitted to the principal/designee at least 30 days prior for any event held on BSD property. Field trip and overnight/out of state trip forms must have the principal's and District approval before any funds are raised.

Dates are reserved on Fund-raiser Calendar

Is the Event: athletic/activity club project classroom project field trip funds
 Senior project/CAS Parent/non-profit group Other: _____

Will the event be held: During school hours (lunch time) After school hours

Projected Earnings \$ _____	Persons assisting with collection/receipting of monies (must be 2 adults) 1. Name _____ Phone _____ 2. Name _____ Phone _____
Expenses (product, bldg. use, etc) Cost \$ _____	
_____ \$ _____	
_____ \$ _____	
Must provide statement upon request For what are the funds being raised? _____	

By signing below I understand and will ensure adherence to the District Administrative Regulations (IGDF-AR) below:

- a. Students must never solicit alone; they must always work in a pair or group; collections must only occur during daylight hours; a responsible adult must be present and supervise such activities; no door-to-door solicitation of residences or businesses for funds or items for any purpose by students alone.
- b. Students cannot be placed in dangerous or compromising positions.
- c. Fund-raising cannot unfavorably impact other district programs or schools.
- d. Activities must be appropriate to the philosophy and goals of the district.
- e. Groups must follow established procedures or district policies related to fund-raising.

OFFICE USE ONLY

Approved Not Approved

Reason not approved:

Comments:

Parent/Non-Profit Member Signature _____ Date _____ Principal's Signature _____ Date _____

FUND-RAISING PROPOSAL

All parts of this fund-raising application must be completed and approved by the principal before soliciting for donations, product is ordered, or selling begins.

FUND-RAISING

The District recognizes that fund-raising activities are important to the operation of a school. They may provide resources to conduct activities for students, purchase some supplies or equipment not provided for through the district operating budget, meet operating expenses of parent groups/booster clubs, and related purposes. They also provide opportunities for parents, staff and students to join together in activities which develop rapport, build unity, enhance teamwork, and promote the school's identity. In order to assist principals in administering fund-raising activities sponsored by site groups, the following procedures will be utilized.

1. All school sponsored groups (French club, NHS, Chess club, etc) and school related groups (Booster club, band parents, etc) will submit a proposal to fund raise. Each proposal will be reviewed by the principal and/or designee and will include the following: *Description of activity- Rationale for fund-raising- Date, time & location- Person(s) collecting and receipting money- How money will be used.*
2. Each principal and/or designee will be responsible for the following: *Coordinating all fund-raising activities within the school- Establishing appropriate accounting controls- Ensuring a safe environment for students to conduct fund-raising activities (No door to door solicitations).*
3. All groups must have written permission from the principal BEFORE any product is ordered or selling begins.
4. Principals may develop and disseminate individual school guidelines for fund-raising as necessary beyond these guidelines.

All fund-raising activities, District level and school-based, must:

- Designate the non-profit agency or philanthropic activity to benefit from fund-raising OR, Show a need to fund designated programs/activities that have been reduced or eliminated through budget reductions
- Support the approved program beyond the District budgeted funds
- Indicate a timeline for raising funds
- Develop criteria for disbursement of funds which is in accordance with federal and state laws, including the IRS code, state tax laws, and District collective bargaining agreements
- Be appropriate to the philosophy and goals of the District
- Must be noted on the school fund-raising calendar to avoid impacting other fund-raising activities

Fund-raising Requirements

It is considered a fund-raiser if you are using the school name while soliciting funds, selling product, providing a service (including working shifts at outside fund-raisers), selling tickets or script, accepting donations, securing sponsorships, selling ads, holding tournaments, camps, marathons, car washes, auctions (no raffles allowed) etc. Fund-raisers cannot be conducted off campus during school hours.

1. **Application must be submitted by parent/non-profit member responsible, at least 1 month prior** to the event. Approval of fund-raising proposal does not imply approval of building use or field trips connected to the same activity.
2. **Building Use application must accompany the fund-raising request** if any part of the building or grounds will be used at any time during the fund-raiser. Usage fees or liability insurance may be required.
3. **Activity is entered on the fund-raiser calendar** to avoid competing with other fund-raisers.
4. **Parent/non-profit member signer is responsible** for overseeing the collection and security of all funds, and the supervision of students and adult/parent volunteers.
5. **Parent/non-profit contact person will be notified when their event has been approved.**

- Pick up form from school or District website.
- See school staff member to reserve dates on the fund-raiser calendar.
- Completed forms are returned to the school to submit for administrative approval and finalize on the fund-raising calendar.

IF YOUR FUND-RAISER IS CANCELLED, PLEASE LET US KNOW. SOMEONE ELSE MIGHT BE ABLE TO USE THE TIME RESERVED FOR YOUR ACTIVITY.



FUND-RAISING SCHEDULE

YEAR: _____

SCHOOL: _____

CLUB: _____

ADVISOR: _____

EVENT DATE	DESCRIPTION	LOCATION	ESTIMATED NET REVENUE
	TOTAL FOR ALL EVENTS		



NON-PROFIT OR PARENT ORGANIZATION CLUB BUDGET PLAN

School: _____ School Year: _____
Organization: _____
Contact Name: _____
Email Address: _____ Telephone: _____
Date Completed _____

Estimated Expenses: _____ Amount _____
Equipment/Supplies expenses: _____
Competition/Tournament Fees: _____
Transportation expenses: _____

Total Estimated Expenses: _____

Estimated Revenue: _____
Revenue available from District: _____
Revenue available from Booster/PTC: _____

Fund-raising revenue estimate: _____

Total Estimated Revenue: _____

Submitted by: _____ Date: _____
Principal/Designee _____ Date: _____
Athletic Director _____
Approval: _____ Date: _____