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EZ Step Process Fundraising for TPS Athletics

1. Coach contacts A.D. (assumes responsibility for fundraising activity).
2. Form/application must be completed and submitted for approval (see form here: [W Fundraising-Form-1/2022.docx](#)).
 - a. Approval by A.D. and/or A.P.
 - b. Calendar/scheduling.
3. Though parents may be appointed to facilitate fundraising, the responsibility befalls the respective coach of the program.
4. Coach is responsible for all monies collected.
5. Deposit slips must be completed and submitted to the athletic office.
 - a. All proceeds should be deposited in the respective camp account (all accounts can be set up with the TPS Business Office).
 - b. Deposits are made by administrative assistants to the respective office.

Process of Clubs/Sponsors

EZ Step Process Fundraising for TPS Clubs

1. Coach/Sponsor contacts the respective Assistant Principal and/or Principal (assumes responsibility for fundraising activity).
2. Form/application must be completed and submitted for approval (see form here: [W Fundraising-Form-1/2022.docx](#)).
 - a. Approval by A.P. and/or Principal.
 - b. Calendar/scheduling.
3. Though parents may be appointed to facilitate fundraising, the responsibility befalls the respective coach/sponsor of the program or club.
4. Coach/Sponsor is responsible for all monies collected.
5. Deposit slips must be completed and submitted to the administrative office.
 - a. All proceeds should be deposited in the respective camp account (all accounts can be set up with the TPS Business Office).
 - b. Deposits are made by administrative assistants to the respective office.

Guidelines/References

It is the responsibility of the applicant to ensure that the following guidelines are clearly understood and followed by all of the participants in the approved fundraiser.

- All coaches/sponsors should inform their assistants, parents and participants of these guidelines.
- All fundraisers must be approved by the Principal, Assistant Principal and/or the Athletic Director.
- This must be done every year, regardless of whether the same fundraiser has been approved in the past.
- Coaches and sponsors must submit applications for fundraising. Parents and students cannot submit an application for the coach or sponsor.
- All fundraisers must be voluntary for students and parents.
- Groups and organizations may only participate in a maximum of 3 fundraisers per year.
- Fundraisers cannot in any way be connected to grades, citizenship marks, class standing, or other recognition.
- Two groups may NOT do the same type of fundraiser at the same time.
- If fundraisers are offered to raise funds for trips or anything else, students who do not or cannot raise the money must have the same opportunity to go anyway.
- Individual accounts for fundraising are prohibited.
- No outside bank accounts are permitted. No outside cash funds are permitted.
- The sale of any item, such as candy, is not to take place during classroom time. Sales are limited to before school, during lunch, and after school.
- Bake sales are permitted only if the items to be sold are pre-packaged.
- The sale of tickets or goods to students within the school by NON-SCHOOL endorsed organizations or individuals is prohibited.
- Do not solicit staff members.
- Sponsors/coaches must deposit money after each event rather than waiting until the end of the program or season.
- Students should not have cash in their possession.
- Money raised under the auspices of TPS activities, clubs, or athletics must go into an TPS Activity/Sport Account.
- In the case of concession stands, other than those sponsored by the Booster Club, parents that assist in conducting concession stands must give the funds to the sponsor/coach who maintains an ongoing accounting record.
- Sponsors/coaches/designated adults must be present during all fundraisers.
- Please see the Athletic Director/Assistant Principal/Building Principal before proceeding with the fundraiser if you have any questions.

Fundraising Accountability, Revenue Collection, and Processes to Reallocate Funds

Intro: Fundraisers & Sponsorship – In the event that a club or sport is considering fundraising activities, clearance from the Athletic Director and Building Principal must first be obtained. Upon approval, the coach is responsible to see that a representative and a coach oversee the functions of such an activity. When the fundraiser is complete, the money should be directed to the Athletic Office and deposited accordingly. In regards to sponsorship, any attempt to involve sponsorship of a team, in any fashion, must be presented for approval to the Athletic Office. Approval for sponsorship will be granted through the office of the Superintendent.

Deposit Process

1. Revenue generated from a fundraising event must be deposited as soon as possible.
2. A detailed log of how the funds were generated will aid in completing your deposit. A ticketed event can use a district money box when appropriate.
3. Coach or group sponsor will obtain an “ACTIVITY FUND” deposit ticket from the Administrative Office. Currency and coin are counted separately.
4. Checks, by the LAST NAME, are recorded individually on the deposit ticket and a copy must be made of each check. We encourage that you make two copies, one for your records and one to the Administrative Office.
 - a. It is the responsibility of the Advisor/Coach to assure that the deposit slip is correct. Errors will delay the completion of your deposit.
5. The complete deposit slip with the revenue should be brought to the Administrative Office. Make a copy for your records. The slip and deposit will be placed in a deposit bag. Deposits are collected at the Business Office and then brought to the bank.
6. If an error is identified by the bank, the deposit will be returned and the Advisor/Coach contacted to correct the error. The deposit will then be resubmitted.
7. Returned accepted deposit slips will be used to update an activities accounts available balance.
8. A typical deposit can take up to three business days before funds are available for use by the organization.

Purchase Order Purchase Orders (P.O.'s) aid in budgeting as well as reserving funds for necessary purchases. Purchases (ordering and receiving of items) cannot be made until a request is assigned a P.O. number, unless permission is granted by the appropriate supervisor.

1. When an organization wants to make an appropriate purchase for their needs or need a check to pay for a service, the coach/advisor will obtain a REQUISITION FORM from the Administrative Office. All information on the form must be complete, but particular attention should be made to the account number, vendor information, anticipated cost (written quote or catalog reference), and item description(s). The more information provided will assure that the process moves efficiently.

2. The completed REQUISITION FORM will be submitted to the Administrative Office and reviewed. Initial Approval will be granted or denied by the Office Administrator.
3. An approved REQUISITION FORM will be submitted electronically through the Administrative Office to the Business Office. The business office will review the request to determine the status of the vendor and the balance of the activity account.
4. Approval by the Business Office will assign the request a Purchase Order (P.O.) number. The business office in many cases will complete the purchase but the Advisor/Coach can request to complete the purchase of the needed items.
5. Once the items are delivered/picked-up, the advisor or district employee will sign-off on the items received and submit the invoice and signed P.O. to allow the Business Office to pay the vendor.
6. The request, P.O., receiving of items, and payment must all occur in the same fiscal year, which starts on July 1 and runs through June 30. A stop on regular purchasing is imposed starting in mid-April. Purchases will only be approved by the Business Office or the Superintendent.

* This process can take up to 10 business days to complete once the requisition has been entered into the system. Include this time into your planning.

Check Request

1. For the following situations a REQUEST FOR CHECK from the Administrative Office to pay for a service directly to a vendor can be made; in most cases this would be a purchase not receiving an invoice. Examples include but are not limited to:
 - a. Preparation for a year end banquet
 - b. Non-employee reimbursement for work hours
 - c. Non-employee reimbursement for supplies
 - d. Purchases from a private individual
 - e. Meal money request for out of town travel
2. All information on the REQUEST FOR CHECK form must be complete, but particular attention should be made to the vendor information, account number, and item(s) description.
3. The REQUEST FOR CHECK form will be submitted to the Administrative Office for approval. Copies of any supporting documentation (invoice/original and itemized receipts) will be required to complete the request.
4. The approved form is sent through inter-school mail to the Business Office and reviewed for the status of the vendor and the balance of the activity account.

5. The REQUEST FOR CHECK will be entered electronically into the system using the information on the REQUEST FOR CHECK form.
6. Coaches/Advisors must indicate on the form if their desire is to pick-up the check to be hand delivered. Otherwise the checks will be mailed to the Payee indicated on the REQUEST FOR CHECK form.

*Checks are regularly processed every other week.

Fundraising Activity Accountability

1. It is the responsibility of the Advisors/Coaches to be aware of all fundraising activities that are occurring related to their organization and that they follow district policies and practices. These responsibilities include:
2. Determine the needs of their organization and be cognizant that other groups are also trying to support their own group.
3. Plan fundraising events with organization supporters and determining their appropriateness to the image and philosophy of Trenton Public Schools.
4. Obtain approval of the Fundraising Request from Administrative Staff before publication or purchasing for the event.
5. Implement controls for the accountability of generated revenue and the payment of event expenses.
6. Deposit revenues into a district activity account.
7. Complete necessary documentation related to the use of the funds in the activity account.

BOARD POLICY

6610 - STUDENT ACTIVITY FUND

It is the purpose of this policy to establish financial controls for the administration of the normal, legitimate, co-curricular and extra-curricular activities of the student body organization.

Each activity covered by this policy must be approved by the building administration and recognized by the Business Manager before monies can be collected or disbursed in the name of said activity.

The Board authorizes the maintenance of approved student activity funds.

The Business Manager shall be the Treasurer of the student activities fund. S/He may delegate responsibility to the Principal.

There shall be established in the fund(s) an account for the use of needy students to be disbursed at the discretion of the Business Manager.

Fundraising for all student activities will be in accordance with Board Policy 5830 and Policy 9700.

All monies accumulated in the account of a specific class or activity will, upon the discontinuance of the activity, be disposed of in accordance with the recommendation approved by the Superintendent.

po9700

Solicitation of Funds

Because the District cannot accommodate every organization that desires to solicit funds for worthy purposes, the Board shall not permit any organization not related to the District to solicit funds on District property.

Permission to solicit funds will be granted only to those organizations, individuals, or staff members who meet the permission criteria established in the District's administrative guidelines. Solicitation must take place at such times and places and in such a manner as specified in the administrative guidelines. In accordance with Board Policy 5830, no District student may participate in the solicitation without the Superintendent's approval.

The Board disclaims all responsibility for the protection of, or accounting for, such funds.

Solicited funds are not to be deposited in any regular or special accounts of the District.

A copy of this policy as well as the relevant administrative guidelines shall be given to any individual granted permission to solicit funds on District property.

This policy does not apply to the raising of funds for District-sponsored or school-sponsored activities.

Use of the name, logo, or any assets of the District, including, but not limited to facilities, technology, or communication networks, is prohibited without the specific permission of the Superintendent.

The Board of Education does not permit or sanction the use of crowdfunding for District or specific school programs or activities, including co-curricular or extracurricular activities.

Prizes/Scholarships

The Board is appreciative of the generosity of organizations which offer scholarships or prizes to deserving students in this District. But, in accepting the offer of such scholarships or prizes, the Board directs that these guidelines be observed:

1. No information, either academic or personal, shall be released from the student's record for the purpose of selecting a scholarship or prize winner without the permission of the student who is eighteen (18), or the parents of a student who is younger in accordance with the Board's policy on student records.
2. The type of scholarship or prize, the criteria for selection of the winner, and any restrictions upon it shall be approved by the high school scholarship committee.
3. All funds generated by the sale of such school supplies shall be kept separate from other activity funds or other transactions of the Board.

TPS - BUSINESS OFFICE GUIDELINES

A. EXPENDITURES-PURCHASING

1. Purchases are made in accordance with applicable legal, board, and Federal requirements.
2. A purchase requisition is required to be filled out and submitted to the Principal or Department Supervisor for approval. Once the approval is received, the administrative assistant will enter the requisition into the accounting system.
3. The Chief Financial Officer receives the requisition electronically. It is reviewed for appropriate account number, pricing, and that funds are available for purchase as well as verifying it is an appropriate use of funds. There is also verification that a W9 is on file for the vendor.
4. The Chief Financial Officer approves requisitions to be processed into a purchase order. The Accounts Payable/Purchasing Clerk electronically receives the requisitions and does a further review to verify that it is not a duplicate request, correct vendor information is included, and information is accurate. The A/P clerk will then process it into a purchase order and either fax or mail a copy to the vendor, or return the purchase order to the secretary for ordering. A copy of a purchase order that is forwarded directly to the vendor is also sent to the department ordering. A copy of all purchase orders are kept by the A/P clerk for reconciliation and approval when items are received.

5. Purchases exceeding the State of Michigan purchasing threshold as permitted by state statute must be collectively bid.
6. Purchases being made using Federal grant monies require special approval. These purchases can only be specifically approved in the grant application and approved by the Assistant Superintendent of Curriculum and Federal Programs who is charged with the responsibility of overseeing Federal Grants. Purchases that are made from Federal Grant monies also must follow special procurement policies as outlined in the district Federal Grant Policies and Procedures.

B. APPROVAL PROCESS FOR NEW VENDORS

1. All new vendors must be approved by the Chief Financial Officer prior to a requisition being approved or a purchase order issued.
2. The vendor must provide the Business Office with its name, address, and phone number as well as its Social Security number or Employer Identification Number and completed W-9 forms.
3. After a vendor is approved, the Accounts Payable/Purchasing Clerk will set up the vendor in the A/P system.

C. ENCUMBRANCES

1. Purchases for the current year are cut off around mid-April unless special permission is given by the Chief Financial Officer or Superintendent.
2. Open purchase orders are closed by the A/P clerk and the end of the fiscal year.

D. RECEIVING

1. A copy of all approved purchase orders is forwarded to the department or person requesting the purchase.
2. The person who requested the purchase compares the purchase order to the shipping documents to inspect items for condition and proper quantity.
3. Once the items have been checked in, the purchase order and the shipping papers are sent to the Business Office indicating that the shipment has been received. Any discrepancies between the purchase order and the shipment received as well as any damage should be noted.
4. The A/P Clerk matches receiving paperwork against invoices for the payment
5. Fixed asset and capital outlay purchases must be inventoried according to district and grant policies.

E. Unallowable expenditures:

- Effective in 2015, Section 1814 of the Michigan School law code, provides as follows:
§Prohibits the use of school district funds to purchase alcoholic beverages, jewelry, gifts, golf fees, or any items that cannot be legally purchased or possessed. §Violation is a misdemeanor punishable by imprisonment up to 93 days and/or a fine. §Violator subject to restitution.
- Coffee/Meals “The purchase of coffee, donuts and sandwiches first must be for a public, not an individual or private group or purpose. These expenditures for use at a regular or special meetings, for fire fighters, volunteer or full time employees, when working an extended period of time or when dedicating public buildings are normally considered expenditures for a public purpose. Coffee and donuts for employees use during normal working hours is considered personal, not for a public purpose, and improper unless specifically provided for in a collective bargaining agreement or duly adopted employment policy of the governmental unit (fringe benefit).”
- Contributions to churches, veterans, non-profit organizations §Donations to community organizations §Office refreshments, picnics §Retirement recognition gifts and/or events §Flowers to the sick or depart.

F. Taxable/Non Taxable Purchases

Trenton Public Schools Sales Tax Information:

Sales tax is monitored by the Department of Treasury Austin Building, Lansing, Michigan 48922 (517)636-4230 www.michigan.gov/treasury. The first section of the General Sales Tax Act 167 of 1933 can be found at MCL 205.51. Exemptions can be found beginning with MCL 205.54a.

There are certain exemptions to Michigan sales tax that typically apply to schools:

- 1) Sales of tangible personal property to a nonprofit school for use by the district and not for resale. MCL 205.54a(1)(a)
- 2) Sales of food to bona fide enrolled students by a nonprofit school. MCL 205.54a(1)(c)
- 3) Sales for resale at retail. Exempt for schools with aggregate sales at retail in the calendar year of less than \$5,000. When the resale occurs, sales tax is due at that time. MCL 205.54. The seller is required to retain the Michigan Sales and Use Tax Certificate of Exemption for all purchases they exempted from sales tax.

For items purchased under #1 or #2 above, we have a basis for exemption as a Government Entity as a nonprofit school. For items purchased under #3 above, we have a basis for exemption as Resale at Retail and need to provide our Sales Tax Registration Number Examples: School lunch or other a-la-carte food sales to students –

Tax exempt under #2 above. Textbooks – The sale of textbooks sold by a public or nonpublic school for the use of students enrolled in K-12th grade is Tax exempt under MCL205.54(1)(k)

Food for internal staff meetings – Tax exempt. Even though the food is being consumed by adults, staff, or community, the food is being paid for by a check from a district bank account for a bona fide district purpose so the sale is tax exempt under #1 above.

Catering – Sales to a nonprofit school, nonprofit hospital, church, parent cooperative preschool are tax exempt under the MCL 205.54a(1)(a) Preschool cooperatives – Tax exempt Intermediate school district– Tax exempt Other local public school – Tax exempt Internal staff meetings paid for by General Fund or an internal activity fund – Tax exempt Parent or staff fund food, each person pitches in \$5 for a luncheon – Taxable Booster club sales running a concession stand – Taxable.

The items to be sold at the concession stand may be purchased tax exempt under #3 above. However, when the sale occurs at the concession stand, if it is intended for immediate consumption, it must be taxed at the concession stand and the taxes forwarded. If the sales at the concession stand are to students enrolled in school the sale is tax-exempt. If there is a combination of sales to students and to non-students, the recommendation is that unless a documented accounting can be provided, then all sales should be taxed.

Trenton Public Schools Sales Tax Information:

- School stores selling to students – Food is tax exempt under #2. Other items such as pencils and t-shirts are taxable. The pencils and t-shirts can be purchased as a Sale for resale at retail #3, but the sale to the students is taxable. Paying sales tax at the time of purchase to avoid remitting when sold - If the item is purchased and sales tax is paid to the vendor AND if there is no markup in the final sale, the original vendor can in fact remit the sales tax. The correct amount would be remitted, but by the wrong remitter. If the item is sold for a mark-up, then the final retail sale must be taxed.
- Garage sale – Taxable. If old equipment is sold to the public, except vehicles, tax must be charged and remitted. Vehicle sales – Taxable to the purchaser to be handled when transfer of title occurs at the Secretary of State. Anyone who sells more than 5 vehicles

in a calendar year is considered a dealer that requires you to collect and remit the tax and give the purchaser a receipt.

- Yearbooks – Taxable to the end user of full retail price. If the yearbook company does the sale to the student directly and charges tax, then the yearbook company remits a portion of the profit back to the school, this is acceptable. If the school takes the orders and charges sales tax to the student on the full retail price of the yearbook, the school must remit the tax.
- Magazine, newspaper, or other periodical sales – Tax exempt. Any periodical that is approved by the US Post Office periodical class is exempt under 205.54a(1)(f)
- Entertainment books – Tax exempt. The books are not the sale of tangible personal property. They represent the ability to go get tangible personal property at some future time.
- Prom or other single transaction – Tax exempt. If the fee is primarily for the purpose of the experience, then it is not the sale of personal tangible property. For example the prom fee is \$100 per couple. Included is dinner, dance, decorations, and the prom experience. It is tax exempt.
- If Community Education puts on a class that includes instruction, a book, and lunch, it is the educational experience not tangible personal property therefore tax exempt. If Children Services puts on a camp. The child is given a t-shirt when they participate in the camp. The t-shirt when we purchase it from the vendor is tax exempt. It is the camp experience that is being paid for and the t-shirt is an incidental part of it.
- Gate receipts – Tax exempt. The fee is to allow entry to the event and not the sale of tangible personal property.
- Raffle – Tax exempt. The fee is not the sale of tangible personal property. You do have to have a lottery license, though.
- Advertising – Tax exempt. The fee is not the sale of tangible personal property. Sales Tax Information.doc Rental – Tax exempt. The fee is not the sale of tangible personal property. If the rental is for the rental of overnight accommodations, there is a separate tax on accommodations.
- Silent Auction – Tax exempt. If items are donated or purchased by the school, the purchase is tax exempt. If the item is then “sold” at the silent auction, the monies are a donation to the school less the value of the item auctioned.
- Sale of real property (land or building) – Tax exempt. Sales and use tax is only imposed on the sale of tangible personal property. Fixation to real property by a staff or students – Tax exempt.
- Materials for new construction or any improvements to the school buildings are exempt from sales tax if the work fixation to the property is handled by a student or staff of the school. There is no exemption on real property.

- Fixation to real property by a contractor – Taxable. Materials for new construction or any improvements to the school buildings are NOT exempt from sales tax if the work fixation to the property is handled by a contractor. There is no exemption on real property. The tax exempt status of the school does not flow through to the outside contractor.