

PUYALLUP  
SCHOOL DISTRICT  
*A Tradition of Excellence*

## ATHLETICS AND FUNDRAISING



**LET'S RAISE FUNDS FOR OUR PROGRAMS/STUDENTS!**

## ASB VS. PARENT GROUP

True parent group (i.e. Booster Club) Fundraiser?

- Activity is **PLANNED, MANAGED, and OPERATED** by booster club
- Booster club files facilities use form with District
- Booster club name does not refer to school or District
- Students and coaches don't control cash receipting and reconciliation process

## FUNDRAISING RULES

... BUT FIRST

Understand ASB policies & procedures

Procedures are in place to:

1. Protect the students, employees & school
2. Provide a quick, easy, clean audit experience



## BOOSTER CLUB SUPPORT

- MOST ATHLETIC TEAMS ARE NOT SELF-SUPPORTING AND OFTEN RELY ON THE SUPPORT OF PARENTS AND THE COMMUNITY.
- IF DONATIONS ARE RECEIVED FROM THE COMMUNITY OR BOOSTER CLUB, WHETHER IT IS ITEMS OR MONEY, THEY MUST BE DEPOSITED WITH THE SCHOOL, NOT THE COACHES OR THE STUDENTS.
- DONATIONS OF SIGNIFICANCE (\$5,000 OR MORE) NEED BOARD APPROVAL AND THE DISTRICT NEEDS TO ENSURE COMPARABILITY TO OTHER ATHLETIC TEAMS.
- SCHOOL DISTRICTS HAVE A LEGAL RESPONSIBILITY FOR MEETING EQUALITY FOR GIRLS AND BOYS IN ATHLETIC PROGRAMS.

## ASB AUDITS



- The WA State Auditor's Office reviews ASB fundraisers and cash handling each year
- Coaches and advisors must be properly trained on safeguarding public money and assets
- Audit findings may affect future public participation in fundraisers

## BUDGET CONSIDERATIONS

Fundraisers must be budgeted

- **Remember:** budget shows capacity, not available funds - **Funds must also be raised**
- No budget or funds raised = no spending



## BEWARE..

Before proposing the fundraiser, be sure activities do not include:

- Gambling (auction, raffle, lottery, carnival)
- Gifts (see later slides)
- Purchase of curricular items (must be 'CARS' in nature)

Be careful not to run concurrent fundraisers to increase profitability.

## DURING THE FUNDRAISER - DOCUMENTATION

- Maintain fundraiser folder
  - Fundraiser Proposal (req'd for all)
  - Copies of PO, invoice, pack slip
  - Parent permission slips
  - Check-Out Sheets
  - Ticket Sellers Report
  - Cash receipts & deposit records
  - Final Reconciliation (req'd for all)
  - Other pertinent paperwork



## BEFORE THE FUNDRAISER BEGINS

- ✓ Complete the fundraiser proposal
- ✓ Have proposal approved by student council & principal
- ✓ Notify office manager/bookkeeper
- ✓ Set prices- be sure to include shipping and sales tax if applicable
- ✓ Parent permission forms
- ✓ Advertise!!



## DURING THE FUNDRAISER (DOCUMENTATION CONT'D)

- Use additional forms as needed
  - Inventory check-out / reconciliations
  - Ticket log/seller's reports/reconciliation
- Use official District prenumbered documents – Tickets & Receipts



## VENDOR SELECTIONS

- Fill out a Purchase Order
- Get quotes
- If a contract is involved, a principal must sign the contract *and needs to be approved by Purchasing*
- Contracts over \$10,000 must be approved by the School Board
- Order appropriate amount of items (don't over order)
- Ensure that unsold items can be returned for refund

## DURING THE FUNDRAISER – MONEY

- Deposit daily with the bookkeeper
- Don't ever take money home nor store it in a place other than the school safe
- Reconcile the cash daily during the fundraiser. All money being collected requires a receipt
  - ✓ Check out a receipt book from the bookkeeper
  - ✓ Receipt money each time it changes hands
  - ✓ Restrict Access to Assets & Cash



## AFTER THE FUNDRAISER

- Prepare a final reconciliation- submit to student council for approval
- Approve vendor invoice for payment or use a procurement card
- Return any unsold merchandise for credit!
- Transaction reports showing revenue and expenses
- Analysis- was it a worthy fundraiser?




## ACCESSING MONEY OR MAKING A PURCHASE

- Coaches are not permitted to make direct, personal purchases, and have students reimburse them.
- All items purchased must be accounted for with the original receipt and turned into the business office for payment.

## ACCESSING MONEY OR MAKING A PURCHASE

- Money can only be accessed through the purchasing system:
  - PO (Purchase Order)
  - Procurement card
  - School's ASB Imprest Fund (revolving checking account)



## GIFTS, PRIZES & AWARDS


- It is illegal to gift public funds/resources
- However, prizes or awards may be given in recognition of achievement under certain conditions, none of which may be curricular related- specific documentation is required for these purchases
- Review board policy/regulation 3515 -student incentives

## ACCESSING MONEY OR MAKING A PURCHASE

- The ASB p-card can be checked out through your bookkeeper
  - A purchase order (PO) is required prior to any purchase
- Students are **NOT** allowed to use the purchasing card.
- Do not pay vendors from cash receipts

## GIFTS, PRIZES & AWARDS

- Prizes or awards can be given to students if it has a nominal value of under \$25 and has no functional use.



## GIFTS, PRIZES & AWARDS



Examples:



(1) One of the football players was named All American, through ASB, the coach gave them a plaque in recognition. This is an acceptable award.



(2) A basketball coach buys a player \$200 basketball shoes- not related to specific achievement and exceeds the de minimis award threshold. This is not an acceptable incentive and is considered a gift.

## RESOURCES

Z run#z wk#i rxx#v#Ecrro#Dgp Iq#wud#wrg#

Frcqdfv#k#h#Exvqhv#R iilfh=

Mip In#Dhgh)p d/#E Iqdg#f#d#Frp s#d#q#f#D ffrxq#v#q#D -586 #; 740; 954

Dp In#G d|#D ffrxq#v#q#D -586 #; 740; 955

Kh#w#h#u#D#u#z#q#G I#h#f#v#r#e#D ffrxq#v#q#D -586 #; 740; 9; 6

Uh.in#r#k#h#D#V#E#P d#p#d#t#y#d#l#e#d#u#k#q#k#h#E#x#v#q#h#v#/#u#y#l#f#h#z#h#e#v#k#l

<https://www.uuyallup.k12.wa.us/cms/One.aspx?portalId=14115&pageId=158602>

## VENDOR RELATIONS

- Vendors will want to give you free products to persuade you to do business with their company
- At all times possible – please decline these gifts and give them back to the vendor
- If you have no way of returning the gifts or products, use them as an incentive for your athletes. Just be sure the product benefits the students

## THANK YOU FOR YOUR TIME!

