

 <p style="text-align: center;">ASB PROCEDURES MANUAL</p>	<p>FUNDRAISING - CHARITABLE</p>	<p>REVISED 10/18</p>
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INTRODUCTION

Student fundraising activities are governed by RCW 28A.325.030. The statute clarifies the difference between activities to raise public funds, such as money for school sports programs and school clubs, from fundraising activities which result in private money for charitable causes.

The statute includes a provision to permit student groups **in their private capacity** to conduct fundraising activities for scholarships, student exchange programs or charitable purposes. If certain conditions are met these funds are considered **nonassociated** student body funds (WAC 392-138-010) and are not public money under section 7, article VIII of the state constitution.

PROCEDURES

1. The building principal or assistant principal must review and approve the request for charitable fundraising in writing.
2. It is desirable that the school contacts the central business office prior to collecting any contributions in order to review district policy, procedures, and required receipting and inventory controls.
3. Revenue and expenditures for ASB private money **must** be held in private money accounts 6000 series within the ASB fund
4. The charitable fundraiser must be approved by the student council and recorded in the minutes if the fundraiser is deposited into the private money 600(0) series.
5. Complete a fundraising proposal form with the necessary documentation recorded.
6. Funds are to be disbursed for the pre-approved and pre-determined purpose agreed to by the student group conducting the fundraising activity.
7. If conditions are not followed, the money becomes ASB public money and cannot be disbursed for private purposes.
8. It is suggested that charitable fundraising be limited to a period of not more than two weeks. Coin drives may have a maximum duration of three to four days to limit the work involved in counting and deposit.

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Examples of Charitable Fundraisers:

- assist families whose homes have been destroyed
- assist someone who has suffered a serious illness
- support Bonafide charitable organizations
- to fund community projects

ADVERTISING THE EVENT

Prior to the collection of any non-associated student body private money, notice must be given to potential customers identifying the intended use of the proceeds. The notice shall also state that the proceeds are non-associated student body funds to be held in trust by the school district exclusively for the intended purpose.

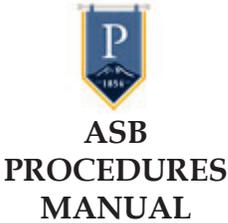
RAISING ENOUGH MONEY

Extreme care should be given in the planning stages to ensure a profitable event. When doing product sales or sponsoring an event for a charitable cause, there is a risk in not raising enough funds to cover the cost of the activity. This can be problematic since district funds CANNOT be used to finance the event. Running a second fundraiser would be an option to breakeven.

COIN DRIVES

Coin drives are often a popular charitable fundraiser. It is important to remember that all collected funds must run through the ASB. Check with your local bank prior to the start of the coin drive to see which bank branches have a coin counter available. The bookkeeper/office manager will process a payment request through Accounts Payable for the proceeds that will be remitted to the charity. Some other tips on coin drives include:

- 1) Coin receptacles should be placed where constant supervision is available to prevent theft of funds.
- 2) Coin receptacles should be locked up in school safe or locking cabinet in the school office in between donation times.
- 3) Schools should deposit the funds periodically throughout the coin drive.
- 4) Coin Star or other similar alternatives are permitted so long as no fees are associated with using Coin Star. Otherwise funds must be taken to a bank for

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counting.

FUNDRAISING FOR NONPROFIT ORGANIZATIONS

There are many nonprofit organizations that desire to use students and class time to raise funds for their cause. Although many of these groups exist for truly good causes, schools need to review the activities and determine if they are consistent with the district mission and policies. It is recommended that charitable fundraising be done outside of the class day.

ACCEPTING CHECKS

If accepting checks, wait until all deposits have cleared before remitting proceeds. Checks that are returned as “non sufficient funds” must be deducted from the amount available. Matching donations may arrive late and must be processed in the same manner as the other donations.

BUDGETARY CONSIDERATIONS

While charitable fundraising may be held as private money within the ASB, when the funds are remitted to the charitable organization or individual, it is still an expenditure out of the ASB and diminishes available budget capacity. Schools should build in capacity in their 6000 accounts to handle these type of fundraisers when creating their annual budgets.

TRUST FUNDS vs ASB 6000 ACCOUNTS

Districts have the option to account for charitable funds in a District Trust fund or in the 6000series of the ASB fund. Districts using the 6000 series of the ASB fund should be aware that the account(s) must be budgeted and approved by the student council. In general, trust funds are the preferred mechanism for handling charitable funds since there is no budgetary requirement. Funds held for more than one year are most appropriately placed in a District Trust fund.

DISBURSEMENT

Expenses of the fundraiser must not exceed the revenue collected. Pre-approval for disbursement is required by the ASB or other authority designated in school district policy.

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PRIZES, COMMISSIONS, INCENTIVES

Prizes, commissions, and incentives will not be permitted in conjunction with charitable fundraising. Student involvement in these types of events should be the result of the student's desire to participate in a good cause, not because they stand to gain personally.

REIMBURSEMENT

The school district shall be compensated for its **direct** costs in providing services to these funds.