

Wyandotte Public Schools



Fundraising Guidelines

(To be given to advisors at the start of each school year)

PROCEDURES**Fund-Raising**

The Board of Education recognizes that the solicitation of funds for the purpose of fund-raising, must be limited to prevent the disruption of the educational process and that financial controls be established to ensure proper usage/disbursement of all fund-raising monies.

All fund-raising activities and solicitations, must be approved by the Superintendent and/or his/her designee and shall be used for the exclusive, sole interest of students, field trips, or other approved activities which directly supports the curriculum and students.

The revenue from vending machines within a school district-owned building will be considered the same as a fund-raiser for a school and must be used for approved activities which directly support the curriculum and students.

All fund-raising monies from students and/or vending machines must be accounted for within the school's internal accounts and will be subjected to annual review by the District's Business Office. If a fund-raising activity is sponsored by a school-related parent organization, this activity must be approved by the Superintendent and/or his/her designee and all monies accounted for within the organization's accounts which are annually reviewed by the District's Business Office.

WYANDOTTE PUBLIC SCHOOLS
PROCEDURES
School-Based Support Organizations

2000.04

The Board of Education appreciates the efforts of all school-based organizations whose objectives are to enhance the educational experiences of District students, to help meet educational needs of students, and/or provide extra educational benefits not provided for, at the time, by the Board.

School-based support organizations, such as Parent Teacher Organizations and Booster Clubs, should be formed to promote and assist in the educational enhancement of a specific building/program for the improvement of student education and/or the support and financing of a program.

Each support organization shall work within the appropriate school setting and in cooperation with the principal and/or appropriate staff member.

Only one parent organization will be recognized per elementary school and only parents or guardians of children within the elementary school may be members. It is recommended that support organizations have a limited number of fundraisers per year; excessive fund raising within a school is discouraged.

The Board will recognize support organizations if they submit by the end of October, annually, to the Superintendent and/or his/her designee, the following:

- Updated list of officers,
- Adopted set of bylaws,
- Stated purpose,
- Yearly financial statement and verification that the organization's financial books and records have been reviewed by the District Business Office and/or an independent auditor,
- List of planned activities for the school year, and
- Other pertinent information the Board deems necessary.

In planning activities or projects, the following must be considered:

- All activities, events, projects, or fundraisers must be pre-approved by the Superintendent and/or his/her designee.
- All materials to be distributed and events scheduled must be reviewed/approved by the Superintendent and/or his/her designee.
- Funds raised by support organizations shall be expended for the benefit of the students and given to the District as donations and/or gifts.
- Fund raising projects for special trips or projects will not be started until final approval of the trip/project.

WYANDOTTE PUBLIC SCHOOLS
PROCEDURES
School-Based Support Organizations

2000.04

The Board relies upon approved support organizations to operate in a manner consistent with public expectations for the schools, and reserves the right to withdraw approval from organizations that violate District Policy and/or Procedures.

5000**BUSINESS****5000.11****Online Fundraising**

No employee shall create, post, or sponsor any online fundraiser seeking to secure or generate funds from the public for school purposes, purchases for school, or utilizing the District's name, logo, or likeness, without prior written consent from the Superintendent. If permission to create, post, or sponsor an online fundraiser is provided by the Superintendent, any property secured or purchased through such fundraising activities shall become the property of the District and not the employee. This Policy applies, but is not limited to, online fundraising services such as DonorsChoose.org, Kickstarter.com, GoFundMe.com, Crowd Rise.com, and similar sites.

WYANDOTTE PUBLIC SCHOOLS

NEW PROCEDURES FOR FUND RAISERS

This procedure involves all fund raising activity in any building, PTO or any outside organization which cares to benefit Wyandotte Public Schools.

To have a building fund raiser, two main forms will be required. These are:

1. Request for Fund Raiser ACTIVITY FORM (Included in packet)

This form is to be signed by the ***Building Principal*** and two copies made.

One copy goes to the ***Building Principal***.

One copy is sent to the business office.

2. FUND RAISER PROFIT FORM appropriate to the type of activity.

Form A-1: For any Product Sales

Form A-2: For Non-Product Sales Activity (Dinners, silent auctions etc.)

Form A-3: Product Shipped before the Sale (candy, candles, discount cards, pizza kits)

Form A-4: Event that tickets are sold for (Ex. Athletic event, plays, and concerts)

Please note that there is an **additional form included in this packet** for any product that is given out before the sale. This is an inventory control sheet to keep track of your product. THIS FORM SHOULD BE USED FOR ALL PRODUCT SALES THAT CAN BE INVENTORIED.

Upon completion of the Fund Raiser, Forms A-1, A-2, A-3, or A-4 **must be returned** to the ***Building Principal*** and signed by the person responsible for the fund raiser.

The ***Building Principal*** is then to sign the form (if in agreement). **If there are any problems or discrepancies, these should be noted on the form.**

REQUEST FOR FUND RAISER ACTIVITY

SCHOOL: _____ DATE SUBMITTED: _____

NAME OF GROUP CONDUCTING FUND RAISER: _____

SUBMITTED BY: _____ TITLE: _____

INTERNAL FUND(S) TO PROFITS (IF DISTRICT ACCOUNT: _____

ADVISOR NAME (IF STUDENT ACCT) : _____

PARENT OR STAFF RESPONSIBLE: _____ PHONE _____
(ONE OF THE TWO LINES ABOVE MUST BE FILLED OUT)

DESCRIPTION OF ACTIVITY (INCLUDE PURPOSE, DATE AND BENEFICIARY).

DATE(s) OF ACTIVITY: _____ START DATE: _____ END DATE: _____

ADVANCEMENT OF FUNDS TO BUY PRODUCT (IF ANY): \$ _____

SOURCE OF FUNDS _____

EXPECTED PROFIT OF FUND RAISER (IF KNOWN): \$ _____

NAMES OF ALL SUPERVISORS OF ACTIVITY (CHAPERONS, CUSTODIANS ETC.)

APPROVED: _____ NOT APPROVED: _____ REASON: _____ DATE: _____

PRINCIPAL/DIRECTOR: _____ DATE: _____

ROUTE COPY TO : BUSINESS OFFICE, PH 734-759-6026, FX 734.759-6009

1. Three (3) weeks prior to the start of any fund raiser, this form must be completed by the group conducting the fund raiser, signed by the ***Building Principal***.

WYANDOTTE PUBLIC SCHOOLS

PRODUCT SALES

This report is to be returned to the **Building Principal** and **Business Office** with a copy of the "REQUEST FOR FUND RAISER ACTIVITY" form.

Name of Fund Raiser _____
 Date(s) of Fund Raiser _____
 Fund Raiser location-Building _____
 Funds Deposited to _____ Date of Deposit _____

Total Sales: (Money taken in) \$ _____
 Less Sales Tax: (if applicable)* \$ _____
 Net Sales: (Sales minus taxes) \$ _____

	Vendor Name	Invoice \$\$\$	Invoice #	Date	Check #
Invoices for Product:	_____	_____	_____	_____	_____
Invoice #1	_____	_____	_____	_____	_____
Invoice #2	_____	_____	_____	_____	_____

Total Cost of Product \$ _____ (Add all invoices paid here)

Net Profit Deposited ** \$ _____ (Net sales less cost of product)

*Please see Appendix on Sales Tax for Schools

** This figure should agree to total amount deposited.

Explanation of Variances _____

Prepared by (print name) _____

Signature _____ Date _____

School Principal Signature _____ Date _____

WYANDOTTE PUBLIC SCHOOLS

NON-PRODUCT SALES

(Use this form for Dinners, silent auctions, etc.)

This report is to be returned to the *Building Principal*.

Name of Fund Raiser _____
 Date(s) of Fund Raiser _____
 Fund Raiser location-Building _____
 Funds Deposited to _____ Date of Deposit _____

Total Sales: (Money taken in) \$ _____
 Less Sales Tax: (if applicable)* \$ _____
 Net Sales: (Sales minus taxes) \$ _____

Cost of Event:

Labor Expense (if any)	\$ _____	
Supplies & Materials	\$ _____	Check # _____
Supplies & Materials	\$ _____	Check # _____
Supplies & Materials	\$ _____	Check # _____
Supplies & Materials	\$ _____	Check # _____
Supplies & Materials	\$ _____	Check # _____
Supplies & Materials	\$ _____	Check # _____
Supplies & Materials	\$ _____	Check # _____
Supplies & Materials	\$ _____	Check # _____
Supplies & Materials	\$ _____	Check # _____
Miscellaneous	\$ _____	Check # _____
Miscellaneous	\$ _____	Check # _____
Miscellaneous	\$ _____	Check # _____

Total Cost of Event \$ _____ (Add all expenses here)

Net Profit Deposited ** \$ _____ (Net sales less cost of event)

*Please see Appendix on Sales Tax for Schools ** this figure should agree to total amount deposited.

Explanation of Variances _____

Prepared by (print name) _____

Signature _____ Date _____

School Principal Signature _____ Date _____

WYANDOTTE PUBLIC SCHOOLS

MERCHANDISE SALES PROFIT AND LOSS REPORT

(Use this form when unit cost is the same and product is shipped before the sale ex: candy, candles discount cards, pizza kits, cookie dough etc.)

This report is to be returned to the ***Building Principal***.

Name of Fund Raiser _____
 Date(s) of Fund Raiser _____
 Fund Raiser location-Building _____
 Funds Deposited to _____ Date of Deposit _____

Unit Cost: \$ _____ Selling Price: \$ _____ Description _____

	Vendor Name	Invoice \$\$\$	Invoice #	Date	Check #
Invoices for Product:	_____	_____	_____	_____	_____
Invoice #1	_____	_____	_____	_____	_____
Invoice #2	_____	_____	_____	_____	_____

	QUANTITY	DOLLAR VALUE	BUILDING
Beginning Inventory at Cost	_____	\$ _____	_____
Plus any Purchases at Cost	_____	\$ _____	_____
Less Returns at Cost	_____	\$ _____	_____
Adjustments (at cost) Free Goods, etc.	_____	\$ _____	_____
Less Ending Inventory @ Cost (unsold)	_____	\$ _____	_____
Available for Sale @Cost *	_____	\$ _____	_____

*these two numbers should be the same

Projected Sales @ Selling Price	*	\$ _____
Deposited Sales Total Project		\$ _____
Variance (Over) Short		\$ _____

Explain any vendor bonus programs (cash back for volume sales, free products, etc.)

Explanation of Variances _____

Prepared by (print name) _____

Signature _____ Date _____

School Principal Signature _____ Date _____

This form can be used for candy, cookie dough, pizza kits, etc.
Or, you can use any other similar type form

Ending Inventory: _____

[illegible]

(Use this form for events that tickets are sold for, i.e., Athletic events, plays, concerts)

This report is to be returned to the **Building Principal**.

Name of Event _____
 Date(s) of Event _____
 Event location-Building _____
 Funds Deposited to _____ Date of Deposit _____

General Admission:

Ticket #	Ticket #	# of Tickets	Ticket Price
_____ To _____	_____	_____ X _____	= \$ _____
_____ To _____	_____	_____ X _____	= \$ _____
_____ To _____	_____	_____ X _____	= \$ _____
_____ To _____	_____	_____ X _____	= \$ _____
			TOTAL: \$ _____

Other:

Ticket #	Ticket #	# of Tickets	Ticket Price
_____ To _____	_____	_____ X _____	= \$ _____
_____ To _____	_____	_____ X _____	= \$ _____
			TOTAL: \$ _____

Total Ticket Value \$ _____ *(Sum of all ticket sales value)
 Total Cash Deposited \$ _____ (Attach a sheet detailing all deposits relating to this event)
 Variance (Over) Short \$ _____

Explanation of Variances: _____

Ticket Seller _____ Ticket Taker _____

Verified by _____ Verified by _____

Prepared by (print name) _____

Signature _____ Date _____

School Principal Signature _____ Date _____

WYANDOTTE PUBLIC SCHOOLS
OTHER SALES TAX NOTES:

RAFFLE LICENSES:

MUST BE OBTAINED TO HOLD ANY RAFFLE, ESPECIALLY A RAFFLE INVOLVING A TICKET "PRE-SALE"

FUND RAISING ACTIVITIES:

While our non-profit Groups are allowed to perform Fund Raising Activities such as Bingo, Las Vegas Nights, Raffles etc, the purchases of property used in this fund raising IS taxable.

In all instances to be exempt the consideration for the purchase must move directly from the funds of the exempt non-profit organization. (ACS would have to purchase the items under the terms of our license.)

THESE ARE EXPERTS FROM THE REVENUE ADMINISTRATION BULLETIN 1995-3.

FOR FURTHER INFORMATION PLEASE CONTACT:

MICHIGAN DEPARTMENT OF THE TREASURY
TREASURY BLDG
LANSING, MI 48922
PHONE 517 373-3190