

Communication and Public Information

School Fund Raising Guidelines

Introduction

Student Activity accounts are those funds which are owned, operated, and managed by organizations, clubs, or groups within the student body under the guidance and direction of faculty or staff members for educational, social, or cultural purposes. These organizations receive their funding through fundraising events, dues from student members, or contributions from other organizations.

Student activity funds must be accounted for and reported in Fund 60, an Agency (Fiduciary) Fund, over which the District has custodial responsibility, not ownership. Acting as an agent, the District is responsible for maintaining records and properly accounting for the activity within the funds (student activity funds). The Wisconsin Department of Public Instruction requires that policies and controls over agency funds meet or exceed the requirements that govern other District funds, and that they be in writing and fully accessible to all parties involved with the administration of the funds.

These guidelines and procedures set forth the foundation for proper accountability and uniform handling of student activity fund accounts. Adherence to these guidelines and procedures is expected from all District staff and students. This policy replaces all prior publications regulating the administration of student activity funds including all earlier editions of the manual itself.

Administration

State of Wisconsin The authority to collect and administer student activity funds is directed by the State of Wisconsin. WI Statute 120.16(2) states, "The school district treasurer may receive money raised in extracurricular activities."

Wisconsin Statute 946.13 warns against conflicts of interest:

"Private interest in public contract prohibited (1) any public officer or public employee who does any of the following is guilty of a Class E felony:

- (a) In the officer's or employee's private capacity, negotiates or bids for or enters into a contract in which the officer or employee has a private pecuniary interest, direct or indirect, if at the same time the officer or employee is authorized or required by law to participate in the officer's or employee's capacity as such officer or employee in the making of that contract or to perform in regard to that contract some official function requiring the exercise of discretion on the officer's or employee's part; or In the officer's or employee's capacity as such officer or employee, participates in the making of a contract in which the officer or employee has a private pecuniary interest, direct or indirect, or performs in regard to that contract some function requiring the exercise of discretion on the officer's or employee's part."*

Communication and Public Information

Wisconsin Department of Public Instruction The Department of Public Instruction (DPI) states that “student activity funds consist of activities that revolve around a student organization” and “if it is not a student organization, it should not be classified as a student activity fund”.

The dispersed nature of student activity funds and the diverse schools within the District’s educational environment require structured controls on all activity fund accounts. In addition to written policies and procedures, the controls include establishing clear lines of authority and properly placed accountability.

- Board of Education – The Board of Education adopts policies to govern the establishment and operation of all activity funds. The District’s auditors review these policies for sound accounting and reporting practices.
- Superintendent – The Superintendent has responsibility and authority to implement all policies and rules pertaining to the supervision and administration of student activity funds in District schools in accordance with the policies of the Board of Education.
- Business Officials – District Business Officials have overall responsibility for accounting for and reporting of all funds, including District and Student Activity Funds, to the Board. The Business Officials are also responsible for implementing and enforcing appropriate internal control procedures.
- School Principal – The Principal at each school site is designated as the student activity fund supervisor for that school’s accounts. The Principal has overall responsibility for the operation of all activity funds, including collecting and depositing activity fund monies, approving disbursements and supervising the bookkeeping function. The Principal is a signatory to all disbursements, including checks drawn on the activity fund.
- Faculty Advisor – Each student organization is assigned a faculty advisor who is responsible for supervising all activities of the student club or organization. DPI specifically states that, “The faculty advisor is responsible for maintaining proper documentation to support the student activity fund records.” The advisor’s role is not to run the group, but to provide supervision and to facilitate student participation and decision-making. Faculty advisors must be employees of the District who are assigned by and report to the activity fund supervisor (School Principal).

School Fund Raising Guidelines

The following guidelines shall be followed by District employees and students who participate in fund raising. The guidelines are intended for application to school clubs and school related organizations who conduct fund raising projects where proceeds will be used to sponsor related costs of the activities of the club.

In addition to fund raising policies described in Board of Education policy and Student Code of Responsibilities and Rights, the following guidelines shall be adhered to:

Communication and Public Information

- 1) Fund raising activities shall be conducted only after receiving approval of school principal and/or Superintendent. An "Application for Fund Raising Activity" form must be completed prior to each fund raising project unless:
 - a. the anticipated profit will not exceed one hundred dollars and this activity is limited to in-school sales, or
 - b. the activity is a student performance for which tickets are sold.
- 2) No professional fund raising company may be employed to conduct a fund raising campaign. The use of sales representatives who provide merchandise to schools for fund raising activities is permissible.
- 3) Solicitation for donations from local business establishments by school personnel shall be approved by the building administrator.
- 4) School newspapers, yearbooks, newsletter, websites, drama, music and athletic departments may solicit for advertisements.
- 5) Fund raising shall be limited to school clubs and groups which are approved by the school principal and have a faculty advisor from the school.
- 6) Any fund raising project with an anticipated profit goal in excess of one thousand dollars must receive the Superintendent of Schools' approval.
- 7) District accounting guidelines and procedures shall be followed to assure uniform handling of income and the disbursement of funds. The following shall be used:
 - a) Students and faculty advisors should assist in handling and accounting of funds. All income and disbursements must be processed through the school's bank account on a timely basis.
 - b) All funds shall be deposited in the school checking account. Excess funds accumulated in the checking account may be invested whenever expedient. If funds are invested, the specific fund raising activity shall receive direct credit of interest earned on investments by means of Certificates of Deposit in amounts not less than one thousand dollars for an investment period of at least ninety days. All Certificates of Deposit shall bear the name of the pertinent school as owner. Other excess club and activities monies in the school treasury may be invested in a daily interest savings account bearing no withdrawal restrictions. All interest monies earned through this source will be credited to a student treasury account to be used for school activity contingency purposes at the discretion of the school principal.

Communication and Public Information

- c) Receipts must be issued to individuals who purchase on a delayed delivery basis, i.e., poinsettias sold in November, delivered in December.
 - d) Supporting documents for all expenditures must be submitted with any request for payment. Such documents must be identified properly and be retained by the school office for review and audit.
- 8) The club and faculty advisor must prepare a final report for each fund raising activity. Intermittent status reports may also be requested by the school principal. The final report (see sample) must be submitted to the school principal within thirty (30) days of the conclusion of the fund raising activity or the last day of school for that school year (whichever occurs first). The school principal must personally review these reports and approve the final and/or intermittent reports. These reports must be kept available for possible review by authorized personnel.
 - 9) All funds raised by a specific club must be only used for activities of the club and may not be diverted to other school purposes or activities without the express approval of the student group involved in raising the funds.
 - 10) All funds shall be under the ultimate control of the School Principal/Director and are accounted for at the school site and administered in accordance with policies and guidelines established by the Chief Financial Officer and/or designee.
 - 11) Any funds remaining from a defunct club or activity at the termination of the group's functions shall be reported to the school principal for disposition upon his/her discretion consistent with the funds being used for school purposes. No club shall be considered defunct until one school/fiscal year has passed without activity of that group.
 - 12) In the case of simultaneous fund raising activity requests within a building, preference will be given to that project that is most appropriate to the curriculum.
 - 13) No fund raising activities shall occur during instructional time unless they are directly related to the curriculum.
 - 14) The staff member in charge of the fund raising project is responsible for all phases of it. This includes ordering, receiving, storing, distributing, collecting and depositing money, paying for the product, and completing necessary forms with the School Principal.
 - 15) Sales representatives from fund raising companies are to check in with the building principal prior to talking to any activity advisor, coach or school staff member. Sales people will be provided with guidelines that they are expected to follow while in the building.

Communication and Public Information

- 16) The sale of extra food items during the designated meal period(s) in schools in which the nonprofit national school lunch and/or school breakfast program is in operation shall be restricted to those items recognized as making a contribution to the child's daily nutritional needs, and the proceeds there from shall be equitable to the benefit of the school's nonprofit food service account.

Related Administrative Regulations:

1322	Soliciting of Funds at School
1323	Advertising and Promotions
3280	Gifts, Grants and Bequests
3310	Purchasing Guides
3313	Relationship with Vendors
3450	Monies in School Buildings
3541.32	Transporting Students in Private Automobiles
4116.3	Code of Ethics for Teachers
4116.4	Code of Ethics for Administrators
5141.1	Preamble to the Code of Students Responsibilities and Rights
6144.4	Political Campaigns
6152	Field Trip

The following forms can be found on the Employee Portal – Purchasing – Printed Forms:

- Application for Fundraising Activity
- Fund Raising Resume

Legal Reference: Wisconsin Statute 103.23, 118.12, 120.13, 120.40

Administrative Regulation adopted:	May 16, 1983
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