

St Joseph Public Schools



ST JOSEPH PUBLIC SCHOOLS GROUPS/CLUBS/BOOSTERS GUIDELINES

GROUPS: GENERAL DEFINITION

Groups formed to promote and assist in the financing of a given activity for the improvement of student education shall be recognized by the St Joseph Board of Education.

INTERNAL GROUPS/CLUBS/BOOSTERS

This type of club will be in charge of their own decision-making (following the guidelines provided), but will keep **all** of its funds on deposit with the district. The district will maintain a set of books for this type of group, which will always be open for member review. Disbursement of funds will be at the sole discretion of the advisor on file. However, they must follow the internal accounting controls established for all district funds. An internal group may use the St Joseph Public School Tax Id. Number for its fund raising activities once the fundraiser form is completed and approved.

PTO & STUDENT ACTIVITY ACCOUNTING

OBJECTIVES FOR INTERNAL FUNDS BEING HELD WITH BUSINESS OFFICE.

- To improve the trail of accountability of receipts and disbursements for the collected Funds.
- To establish a uniform method of accounting for student activities for all schools.
- To improve communication between the schools and the Central Business Office regarding internal fund transactions.
- To provide a basis for efficient review of the internal funds.
- To maximize investment opportunities with internal funds.
- To insure the income tax deductibility of monies contributed to the School District by individuals.

KEY CONTROLS:

- Numbered receipts for deposits.
- Security bags for deposits.
- Use of approved check request forms for withdrawal.
- Review of deposits and disbursements.

INTERNAL AUDIT

Keep records, maintain systems and practices to provide reasonable assurance that:

Assets are safeguarded and controlled
Transactions are in accordance with specified authorities
Resources are managed economically and efficiently

ANNUAL AUDIT

To provide independent opinion on:

Fairness-financial statement presentations
Accuracy of quantitative information
Compliance with specified authorities
To call attention to any other matter as needed.

Accounting & Cash Controls Guidelines for Student Activities Funds

Requirements of Treasurer/Advisors:

- The student activity account should not be used for any activities that do not relate to the conduct of student programs. Fundraised money needs to be spent on the student/student athlete and/or for the student/student athletes indirect benefit.
- No outside checking accounts/savings accounts or online accounts can be used to collect money. All deposits are made through the business office at SJPS.
- Fundraised money should be spent on the athletes that fundraised the money and not held unless a goal and date is communicated to the donators.
- Banquets for students/student athletes should be held in the student center where no fee is charged. Parents/families/others pay for their expenses for their meal at banquet, student athletes, coaches, managers can be paid by fund.
- Items purchased for students/student athletes must adhere to MHSAA rules and building principal guidelines.
- Activity Advisor needs to turn in a proposed budget (form in business office) to be preapproved before holding a camp.
- Treasurer/Advisors will have a Volunteer Background Check (ICHAT, PSOR, OTIS) and should be 18 years and older and will keep a fiscal year ledger for the auditors shared with you on google sheets by the Business Office.
- RevTrak should be used whenever possible for online payments.

St Joseph Public Schools

- Fund raising activities will need to have the attached proposal signed 30 days prior to the event by the Advisor, Athletic Director/ Building Principal/ Business Office CFO. Crowdfunding will be reviewed on an individual request by the superintendent. <https://www.sjschools.org/images/District/BusinessOffice/Fundraising%20Approval%20Form%202019.pdf>
- Effective 7-1-17 no gift cards are permitted to paid coaches per MHSAA guidelines. (see below). EFFECTIVE 4-1-19 NO GIFT CARDS ARE PERMITTED TO BE GIVEN TO ANYONE, REIMBURSEMENT WILL NOT BE GIVEN FOR GIFT CARD PURCHASES.
- No additional Pay to SJPS Paid personnel. (Cannot give additional compensation)
- Groups are tax exempt under the SJPS ID so taxes are not reimbursable if mistakenly paid on purchases.
- Effective 7-1-19 GASB 84 COMPLIANCE FOR ALL ACTIVITY ACCOUNTS IS

Student Activity Fund (29) Highlights/Changes

GASB 84 (Government Accounting Standards Board) compliance is required starting July 1, 2019. The authority to require compliance is through Section 1281 of the Revised School Code. (No – we do not have a choice). The purpose of this new compliance is to increase accountability and transparency reporting for public funds. “Districts must comply with the full financial reporting requirements...meaning lawful expenditures...must be adhered to.” The guidance further states that “student activities must meet the test for having a public purpose and have an education connection or purpose.”

The following are changes/legal requirements for Student Activity Funds:

- Gifts/awards for adults (non-student) – must be paid for with voluntary contributions made for a specific purpose.
- Meals/beverages for adults (non-student) social events or occasions are prohibited.
- Meals/beverages for adults are not permissible if provided during normal work hours or after hours for social purposes. **Exception:** permissible if staff working lunch or training. Agenda and attendance records required.
- Fees for golf are prohibited. **Exception:** voluntary contributions made for a specific purpose.
- The collection of funds for private purpose (buying a baby gift for a staff member) should not be placed in a public fund (activity account).
- Competitive bidding is required for any purchase over the state threshold. (\$23,000).

The following are changes to District Procedures for Student Activity Funds:

- Gift cards cannot be purchased with Student Activity Funds.
- Meals/Food for students continue to be allowed. Adult meals must follow guidance above.
- “Schedule B” advisors and “Schedule C” coaches – May not receive additional compensation from Student Activity Funds. The rate of pay has been established through the CBA.

St Joseph Public Schools

- There shall not be a “pay-to-play fee” charged to students (except athletics).
- SAP (Student Assistance Program) Account – Deposits for AP Exams will be made to the General Fund. Expenses for AP Exams will be made out of the General Fund.

The following is a summary of the new requirements for the accounting structure:

- Each Activity account will have a revenue account and an expense account. For ease of implementation, the same “Reference Code” can be used. The Business Office will record the activity in the proper revenue and expense account.
- A budget approved by the board is required. This will be completed by the Business Office.

CASH & CHECK COLLECTIONS:

- Checks should be made out to SJPS and in the Memo: Activity Account Name
- Cash deposits should be counted by two persons (adults), immediately after an event whenever possible. Both people should count the funds (cash, checks & coins) and initial or sign on the deposit form provided by the Business Office and secure the deposit in the security bag. **NO CASH FUNDS SHOULD BE TAKEN FROM CASH DEPOSITS TO PAY FOR INVOICES OR ADDITIONAL PURCHASES.**
- Cash deposits should be made frequently in security bags provided. Large amounts of funds that are collected should not be left in desk drawers at school nor should they be taken home over the weekend. At school the school building secretary will lock the funds in the safe until the deposit can be sent to Central Office.
- Deposits from different fundraisers should not be commingled on one deposit slip. Use a separate deposit slip for each fundraiser or source of revenue and sign and date each slip.

DISBURSEMENTS:

- Request for Payment Form – Check requests for reimbursement or payment should be made by using the “Request for Payment Form” provided by the Business Office. This form should be signed by the authorized advisor and accompanied by receipts and emailed to Business Office in pdf format. Receipts are required by the I.R.S. rules to show “reimbursement” for items and not consider the payment “compensation”.
- Purchase over \$200 needs a purchase order for SJPS employees.
- Rush checks need SJPS’s CFO approval.
- Receipts, contracts for goods or services, etc must be maintained and available for audit.
- Reimbursement to the Treasurer must be co-signed by the President of the Booster Club.
- Payments are processed weekly by the Business Office during the school year.
- Start up Cash for Concessions: Request for Payment form is completed for the startup amount and two signatures are required by the president and the treasurer. The advisor takes the check to the bank to get cash. Cash is not kept at the Business Office. At the end of the season the start up cash is re-deposited into the activity account.

- **MHSAA regulations** – “Compensation for coaches is taxable income subject to state and federal regulations...compensation directly or indirectly from any other source is prohibited...booster clubs may donate funds but need to be paid through the school.
 - Beginning July 1, 2017 – All payments to coaches will be through either SJPS payroll or accounts payable out of the general fund. Agency fund shall reimburse general fund for any payments from outside sources (boosters). If paying a SJPS Employee the following will also need to be reimbursed by the group.
 - Total Earnings \$ _____ x 7.65% (Social Security) _____
 - Total Earnings \$ _____ x *26.18% (retirement) _____
* % subject to change
 - Beginning July 1, 2017- Gift cards in lieu of payment will not be allowed. This violates the “taxable income” status. 1099s will be issued for any total receipt exceeding \$599.

RECONCILING ACCOUNTS:

- The advisor is responsible for record-keeping and should maintain a set of records that clearly report all accounting activity for each separate transaction. A ledger on google sheets should be kept by the advisor showing the beginning balance of the fiscal year of 7-1 with all deposits and withdrawals reported individually and concluding with an ending balance on fiscal year end 6-30. The Business Office will share the google sheet with the advisor for your convenience.
- Organizations can request statements of their balance. Please reconcile these to your records and let the Business Office know if there are any discrepancies. These statements should be shared frequently with the organizations’ board/officers.
- On 6-30 of every year the advisor is required to send a financial ledger to the Business Office for our audit again it is the advisors responsibility to keep accurate records.
- All activity accounts will need to send budgets with explanations and time frames of the usage of these funds.

Recommendations:

- The entity responsible for record-keeping should issue financial reports at least quarterly. At a minimum, these reports should identify fundraisers conducted, revenues received from each fundraiser, expenditures made relating to each fundraiser, and how profits were used or plan to be used.
- An annual budget should be developed. The budget should be used as a tool to establish goals. The budget should be developed through a joint effort of teachers, students, and parents.
- The building principal or responsible budget committee should approve payments in excess of \$1,000 (for any one event) before any payments are authorized or contracts for services are awarded.

SPECIFIC RULES FOR GROUPS:

1. Sales Tax, as appropriate must be turned over to the district for filing with the state.
2. Under no circumstances shall an autonomous group use the district's tax-id number for any purpose whatsoever, including fund raising and bank account purposes
3. Groups are tax exempt under the school's ID so taxes are not reimbursable if mistakenly paid on purchases.

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. (SJPS would have to purchase the items under the terms of our license.)

THESE ARE EXPERTS FROM THE REVENUE ADMINISTRATION BULLETIN.
FOR FURTHER INFORMATION, PLEASE CONTACT:

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

FUND RAISING ACTIVITIES:

- Fund raising activities will need to have the attached proposal signed 30 days prior to the event by the Advisor, Athletic Director or Building Principal/ Business Office CFO/ and Superintendent.
- Athletic Booster Clubs – use form attached
 - **ATHLETIC Fundraiser Proposal**
- General Student Programs – use form attached
 - **Fundraiser Proposal**

ST. JOSEPH PUBLIC SCHOOLS

2021-22 ATHLETIC Fundraiser Proposal

MUST BE SUBMITTED AT LEAST 30 DAYS PRIOR TO ADVERTISING PROGRAM

Name of Program: _____

Name of Fundraiser: _____

BEGINNING DATE OF FUNDRAISING ACTIVITY: _____

ENDING DATE OF FUNDRAISING ACTIVITY: _____

Means of fund-raising (e.g., cash contribution, pledge, sale of product or service, etc.):

What student athlete (and/or others) will be doing to raise the money: _____

Geographic area in which the fund-raising will take place: _____

Time requirements: Per student athlete _____

How will student athlete be supervised? _____

Names of two advisors managing the funds: _____
(use security bags for deposits) _____

Date Volunteer Consent Form (ICHAT) completed on advisors managing the funds: _____

Describe how the money will be spent:

Date money will be spent: _____

LIST REVENUE TO BE RAISED:

REVENUE	Projected	Actual – Business Office Use

NOTE: All revenue received is to be sent to Tamera Seeley at Central Office to be deposited in the Agency Fund of the St. Joseph Public Schools – all checks must be made payable to St. Joseph Public Schools.

LIST EXPENSES WITH FUNDRAISER:

EXPENSES	Projected	Actual – Business Office Use

LIST ANY SCHOOL FACILITY OR EQUIPMENT to be used for the fundraiser:

SUMMARY OF FUNDRAISER:

	<u>Projected</u>	<u>Final – Business Office Use Only</u>
Total Revenue		
Total Expenses		
Balance		

If this program is approved, I accept the responsibility for any and all costs incurred in repairing or replacing school owned equipment used for this program. I understand that the financial obligation of the St. Joseph Public Schools for this program is limited to the revenue received for the program.

Submitted by: _____
Advisor Date

Approved by:

_____ Date

Athletic Director

_____ Date

Business Office/CFO

_____ Date

_____ Date

Superintendent if amount of
Revenue is over \$5000

Approval is subject to sufficient revenue to cover ALL costs.

ST. JOSEPH PUBLIC SCHOOLS

2021-22 Fundraiser Proposal

MUST BE SUBMITTED AT LEAST 30 DAYS PRIOR TO ADVERTISING PROGRAM

Name of Program: _____

Name of Fundraiser: _____

BEGINNING DATE OF FUNDRAISING ACTIVITY: _____

ENDING DATE OF FUNDRAISING ACTIVITY: _____

Means of fund-raising (e.g., cash contribution, pledge, sale of product or service, etc.):

What student (and/or others) will be doing to raise the money: _____

Geographic area in which the fund-raising will take place: _____

Time requirements: Per student _____

How will student be supervised? _____

Names of two advisors managing the funds: _____
(use security bags for deposits)

Date Volunteer Consent Form (ICHAT) completed on advisors managing the funds: _____

Describe how the money will be spent:

Date money will be spent: _____

LIST REVENUE TO BE RAISED:

REVENUE	Projected	Actual – Business Office Use

NOTE: All revenue received is to be sent to Tamera Seeley at Central Office to be deposited in the General Fund or Agency Fund of the St. Joseph Public Schools – all checks must be made payable to St. Joseph Public Schools.

LIST EXPENSES WITH FUNDRAISER:

EXPENSES	Projected	Actual – Business Office Use

ST JOSEPH PUBLIC SCHOOL BOARD POLICY:

6610A - STUDENT ACTIVITY FUND

The Board of Education has formulated Policy [6610](#) which governs the management and control of all student activity funds. The following guidelines should be used to implement this policy.

- A. Principals shall approve the sponsors of each activity group and all-purpose clauses, anticipated revenue, and anticipated expenditures for each activity program.
- B. The Board shall authorize, by resolution recorded in the official Board minutes, those student activity programs it wishes to be operational.
- C. A system of internal controls should be implemented in order to safeguard the assets of the student-activity funds to ensure that the student will receive the benefits sought. Funds must be budgeted and accounted for by fund, function, cost center, and operational unit in accordance with the Uniform School Accounting System.
- D. Monthly and annual financial reports for student-activity funds shall be prepared by the business office and submitted to the Business Manager. Funds must be accounted for on a fiscal-year basis and financial reports furnished to each sponsor on a regular basis.
- E. Fund-raising projects for any student activity shall, in general, contribute to the educational experience of students and shall not conflict, but add to, the instructional program.
- F. All expenditures from a student-activity fund shall be in accordance with the approved budget. Authorization for an expenditure must be accompanied by an approved requisition processed by a formal purchase order, and certified by the Business Manager that funds are available for the expenditure.
- G. Expenditures must be approved by the appropriate student activity group advisor.
- H. Student-activity funds shall not be used for any purpose which represents an accommodation, loan, or credit to Board employees or other persons. Postdated checks may not be accepted and checks may not be cashed for anyone.
- I. Board employees or others may not make purchases through a student body in order to take personal advantage of student-body purchasing privileges.
- J. No student-activity organization shall be obligated for purchases made by students, faculty, and/or others unless supported by a written purchase order signed by the Business Manager.
- K. Examples of expenditures which are prohibited are:
 - 1. salaries for services which are the responsibility of the District or for District assignments;
 - 2. memberships that benefit individuals;
 - 3. all items for personal use.
- L. No purchase may be made unless there is sufficient cash in the fund to pay for that purchase, plus outstanding orders.
- M. All monies collected should be deposited with the Business Manager or in a designated depository within twenty-four (24) hours of collection or the next business day following the last business day of that week.
- N. Payments from a student-activity fund to an employee are subject to standard payroll deductions.
- O. The disposition of unspent activity funds will be determined by the class officers, activity sponsor, and the principal.

5830 - STUDENT FUND-RAISING

The Board of Education acknowledges that the solicitation of funds from students must be limited since compulsory attendance laws make the student a captive donor and may also disrupt the program of the schools.

For purposes of this policy "student fund-raising" shall include the solicitation and collection of money from students for any purpose and shall include the collection of money in exchange for tickets, papers, or any other goods or services for approved student activities. "Student fund-raising" also includes giving away goods or services, but suggesting a monetary donation.

The Board will permit student fund-raising by students in school, on school property, or at any school-sponsored event only when the profit therefrom is to be used for school purposes or for an activity connected with the schools.

Fund-raising by approved school organizations, whose funds are managed by the District, may be permitted in school by the principal. Such fund-raising that occurs off school grounds may be permitted by the Superintendent.

For any fund-raisers, including those operated by student clubs and organizations, parent groups, or boosters clubs, that involve the sale of food items and/or beverages to students that will be consumed on the school campus (any area of property under the jurisdiction of the school that is accessible to students during the school day) during the school day (the period from the midnight before, to thirty (30) minutes after the end of the official school day), the food items and/or beverages to be sold shall comply with the current USDA Dietary Guidelines for Americans and the USDA Smart Snacks in Schools nutrition standards, and also be consistent with requirements set forth in Policy [8500](#) - Food Services. Further, there shall be no exemptions from the standards for competitive foods in any of the District's schools.

If approved, fund-raisers that involve the sale of food items or beverages to students on campus must be consistent with regulations established in Policy [8500](#), Food Services, pertaining to the sale of foods and beverages during food-service hours, whether those food items and beverages are compliant with, or an exception to, the current USDA Dietary Guidelines for Americans and the USDA Smart Snacks in Schools nutrition standards.

Fund-raising by students on behalf of those school-related organizations and District support organizations, whose funds are not managed by the District may be permitted on or off school grounds by the Superintendent.

All fund-raising by school-related organizations and District support organizations, both those whose funds are managed by the Fiscal Officer and those whose funds are not managed by the Fiscal Officer, shall be done in accordance with Board Policy [9700](#).

The Superintendent shall establish administrative guidelines for the solicitation of funds that shall:

- A. specify the times and places in which funds may be collected;
- B. describe permitted methods of solicitation which do not place undue pressure on students;
- C. limit the kind and amount of advertising for solicitation;
- D. require that the Board approve the distribution or liquidation of monies remaining in a student activity account when the organization is defunct or disbanded; and

E. limit the number of fund-raising events.

Advisors for approved school organizations shall not accept any form of compensation from vendors that might influence their selection on a vendor that will provide a fund-raising activity or a product that will be sold as a fund-raiser. Furthermore, advisors for approved school organizations shall not accept any compensation from a vendor after a decision has been made regarding a fund-raising activity or a product that will be sold as a fund-raiser. In addition, advisors for approved school organizations who make the selection of a vendor that will provide a fund-raising activity or a product that will be sold as a fund-raiser shall not enter into a contractual arrangement whereby an advisor receives compensation in any form from the vendor that provides a fund-raising activity or a product that will be sold as a fund-raiser.

Such compensation includes, but is not limited to, cash, checks, stocks, or any other form of securities, and gifts such as televisions, microwave ovens, computers, discount certificates, travel vouchers, tickets, passes, and other such things of value. In the event that an advisor of an approved school organization receives such compensation, albeit unsolicited, from a vendor, the individual shall notify the Fiscal Officer, in writing, that s/he received such compensation and shall thereafter properly transmit said compensation to the Fiscal Officer at his/her earliest opportunity.

The Superintendent shall distribute this policy and the guidelines which implement it to each organization granted permission to solicit funds.

M.C.L. 380.1272b
7 C.F.R. Parts 210 and 220
42 U.S.C. 1779

Revised 2/9/15
Revised 12/14/15

© Neola 2015

5830 - STUDENT FUND-RAISING

The following guidelines are to be followed for any activity that involves fund-raising by students and from students.

In any fund-raising activity involving students, the following conditions must be met:

- A. Minimal instructional time is to be used to plan, conduct, assess, or manage a fund-raising activity unless such an activity is part of an approved course of study.
- B. Fund-raising activities conducted in a school or on District premises are not to interfere with the conduct of any co-curricular or extra-curricular activity. Students involved in the fund-raiser are not to interfere with students participating in other activities in order to solicit funds.
- C. For any fund-raisers, including those operated by student clubs and organizations, parent groups, or boosters clubs, that involves the sale of food items and/or beverages to students that will be consumed on the school campus (any area of property under the jurisdiction of the school that is accessible to students during the school day) during the school day (the period from the midnight before, to thirty (30) minutes after the end of the official school day), the food items and/or beverages to be sold shall comply with the current USDA Dietary Guidelines for Americans and the

USDA Smart Snacks in School nutrition standards. Fund-raisers also include giving away food items or beverages but suggesting donations.

Approved 2/9/15

© Neola 2014

No student door to door fundraising.

_____ DATE

SIGNATURE OF TREASURER STATING YOU HAVE READ AND AGREE TO FOLLOW THE GUIDELINES PROVIDED BY SJPS.

_____ DATE

SIGNATURE OF PRESIDENT STATING YOU HAVE READ AND AGREE TO FOLLOW THE GUIDELINES PROVIDED BY SJPS.