

Business/Non-Instructional Operations

School Fund Raisers

It is the responsibility of the Board to control fund-raising activities which involve the students in the school system.

Any school-based organizations, including parent/teacher groups and organizations, wishing to engage in a fund-raising activity, must have prior approval from the school Principal.

The following guidelines shall apply when a school Principal considers a fund-raising activity for approval:

1. The gift or donation for which the fund-raiser is held shall be of sufficient benefit to the school and/or students to justify the fund-raising activity.
2. The anticipated gift or donation shall not supplant an item which had been part of the normal operational budget within the previous two fiscal years, nor the Board's responsibility for educational funding.
3. The mechanics and procedures for fund-raising shall not be an unacceptable burden to school staff members nor subject the school to any significant risks or responsibilities in handling funds.
4. Fund-raisers which involve students through their class, school club or group shall be supervised by a staff member who, along with the school Principal, accepts the responsibility for the mechanics and procedures of the fund-raiser.
5. The number of fund-raising activities per school year shall not be excessive, and shall be appropriate to the school environment.
6. Requests for fund-raising activities shall be directed to the office of the school Principal on the appropriate form (1324) for approval. The school Principal shall maintain a copy of all request forms and forward a copy of approved request forms to the Office of the Superintendent.
7. Students in grades K-5 shall not be asked to solicit outside of their home.

(cf. 1324 – Fund-Raising in and for the Schools)

Policy adopted: October 19, 2015

THOMASTON PUBLIC SCHOOLS
Thomaston, Connecticut

Business/Non-Instructional Operations

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General Guidelines

Fund raising activities in and for the schools must be distinguished from the sale of goods & services for the purpose of maintaining a school based enterprise.

Sales to raise money by Student, Youth or School organizations formed to support and sponsor youth activities may be made on an on-going basis with out collecting sales tax if the merchandise is sold for \$20.00 or less. If merchandise is purchased for re-sale for the above purpose by an accredited elementary or secondary school organization within the Thomaston Public School District, the organization may furnish the supplier with the Districts' State of Connecticut - Department of Revenue Services/Governmental Agency Exemption Certificate signed by the School Business Manager. The Purchases of Meals or Lodging for fundraising purposes are treated separately and in general sales tax must be paid to the vendor for such purposes.

Sales by District - Student, Youth & School organizations over this \$20.00 limit will be prohibited (subject to exemptions in the following section), as this would require the District to register as a vendor with the Department of Revenue Services and collect Sales and Use Tax on Sales.

Exemption for (5) five one day fundraising or social events during the calendar year:

Sales of tangible personal property at bazaars, fairs, picnics, tag sales or similar events to the extent of (5) five such events of a day's duration held during any calendar year are exempt from Sales and use tax.

Sales qualifying for this exempt on do not include sales at retail establishments operated by District organizations such as thrift stores or gift shops.

Fund raising events of this nature will be limited to (5) events during the calendar year for the entire District.

The treatment for School Based Enterprises (SBE) does not fall within the fund-raising category with respect to sales and use tax exemptions. As sales of tangible personal property, manufactured or fabricated good and services are for profit, and will generally exceed the \$20.00 fund raising limit on an on-going basis these group(s) within the District, it will be required that the District register with the Department of Revenue Services of the Collection & subsequent remittance of Sales and Use Tax. Furthermore, the purchases of materials or services for re-sale by these entities cannot be made as tax exempt purchases under the Districts Governmental Exemption Certificate. (Please refer to the Procedure for the Establishment and Maintenance of School Based Enterprises and/or contact the Business Office for assistance).

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Procedures:

In accordance with Board of Education Policy #'s 1324 and 3281 the following procedural requirements must be fulfilled.

1. Requests for fund raising activities shall be directed to the office of the school Principal on the appropriate form (Form # "1324" or "3281") for approval at the building level.
2. The school Principal shall maintain a copy of all request forms and forward a copy to the Business Manager for approval.
3. Upon approval from the Business Office Form #1324 or 3281 will be sent to the Superintendent of Schools for final authorization. A copy of the authorized Fund-Raising Activity Approval Form will then be returned to the Building Principal with a copy sent to the Business Office to remain on file.
4. Any and all fund raising events requiring the use of one of the Districts' (5) day exemptions pursuant to the aforementioned guidelines, will be clearly marked as such and will be considered upon review by the Superintendent of Schools and the Board of Education based on the overall benefit of the fund raising event and its relevancy to the goals and objectives of the District.
5. After completion of the fund-raising event the Business Office will send Form # 1324A or 3281A to the Supervisor/contact person listed on the approval form. This form must be completed by the indicated Supervisor and returned to the Business Office within one week of receipt. A copy of form shall than be sent to the Building Principal and maintained on file at the Business Office along with the original #1324 Approval Form.

If any of the procedures outlined herein are not followed, future requests for fund-raising activity by the effected School will be denied.

Any questions regarding procedures and policies relating to Fund-Raising or Enterprise activities within the District should be directed to the Business Manager.

THOMASTON PUBLIC SCHOOLS
Thomaston, Connecticut

FUND-RAISING ACTIVITY APPROVAL FORM
FOR POLICIES 1324 & 3281

School: _____ Date: _____

Organization: _____

Supervisor/Contact Person: _____

Fund Raising Activity: (Please Check One)

- | | |
|--|--|
| <input type="checkbox"/> Gift/Donation | <input type="checkbox"/> Raffle/Solicitation |
| <input type="checkbox"/> Sale of Goods | <input type="checkbox"/> Sale of Services |

Details of Fund Raising Activity: _____

Other (explain): _____

Date of Fund-Raising Activity: _____

Value of Gift or Donation: _____

If sale of good or services, indicate sales price or range of sales prices: _____

Will items for re-sale be purchased using districts governmental sales and use tax exemption:

Yes No If no, explain _____

Estimated revenue from activity: _____

Principals Signature: _____ Date: _____

Business Office Authorization: _____ Date: _____

Superintendents Authorization: _____ Date: _____

Board approval date if required: _____

THOMASTON PUBLIC SCHOOLS
Thomaston, Connecticut

FUND-RAISING ACTIVITY FOLLOW-UP FORM # 1324, 3281

School: _____ Date: _____

Organization: _____

Supervisor/Contact Person: _____

Proposed date of event: _____

Section B - To be completed by the supervisor/contact person of the following authorized fund-raising activity.

Has the authorized fund raising event taken place: Yes No

Did the event take place on the proposed date: Yes No

In no, please explain: _____

Date gift or donation received: _____

Actual value of gift or donation: _____

If other than gift or donation: _____

Actual gross revenue received from event: \$ _____

Expenses (if any) incurred to run event:

(Please describe and itemize)

(If needed attach separate sheet)

Total Expenses: \$ _____

Signature of Supervisor: _____ Date: _____