

Fundraiser Guidance

Before any fundraiser can begin, it must be approved by the site principal and District Office. The Fundraiser Approval Form is on the District Website under **FORMS** for Teachers and Staff.

The forms are for staff to complete. **Students should not be completing forms without a Certificated Staff Member.** A student cannot be in charge of a fundraiser. The contact person must be a Certificated Staff member for student fundraisers.

Teachers cannot have fundraisers to increase their classroom budgets. They can conduct fundraisers for a particular field trip or to bring an assembly to the school for their current year students but not to purchase more general supplies for their individual classrooms. The fundraiser should be for something beyond the basic instructional program. The funds cannot carryover each year.

TEACHERS cannot do fundraisers for their own classroom supplies but Parent Club can conduct fundraisers and give the proceeds to teacher's individual budgets. The amounts should be the same to each teacher, not one teacher receiving more than the others. If you read BP 3290, Gifts (donations) should not have "strings attached" meaning it should just be donated to the school district. If the school district doesn't feel it can comply with the "strings" attached by the donor, it should be refused.

ASB cannot raise money to give to teachers for supplies. ASB cannot spend their funds on items that should be provided for basic education to students (books, supplies, desks, furniture, etc.). Students should participate voluntarily and funds cannot benefit an individual student, they must benefit a student group or club.

There can be incentives for students, but not for teachers, from fundraiser proceeds. For example, If parent club is sponsoring the Jog a thon, they can have the teacher's assist by having their students raise money. Incentives can be offered, for example, to the student bringing in the most money. The student may win a lunch with the principal or some other prize. The class that brings in the most funds can be rewarded with a yogurt parfait party or a pizza party given by the cafeteria or picnic lunch (please contact CUSD Food Service Department for a variety of special products they can produce). The students should be the direct recipient of the incentive, not the teacher. Incentives should be small in dollar amount, \$25 or less per student.

ASB or Parent Club fundraised money can carryover from year to year but should have a purpose....for example, parent club is raising money over several years with the goal to provide IPADS for each teacher. Or a short term goal, parent club will be providing benches on the playground fall of 2015 so needs to carryover funds from 14-15 school year. Each fundraiser should have a specific purpose, not to raise money to have money. What was the intended purpose of the fundraiser??? In General money from a fundraiser normally is used the current year on the students who raised the money.

Students Raising Funds for Charity

Students can raise money for charitable organizations but not for individuals. The organization must be recognized by the IRS as a 501c3 organization. (Red Cross, Veterans of Foreign Wars, Leukemia/Lymphoma Society, etc.)

If a student wants to raise money for a senior project or for a needy family, they can still do so but they must put a disclaimer on any poster or advertisement for the project. They should state that the fundraiser is not sponsored by Colusa USD or Colusa High School (or insert name of school). Any checks donated to this fundraiser must be made payable to the recipient. For example, the George Smith family has been devastated by family illnesses and their house just burnt down. The ASB of CHS wishes to raise money to help this family. All checks should be made payable to George Smith. (not payable to CHS)

CHECKS MADE PAYABLE TO: Depending on school site of fundraiser, all checks should be payable to Burchfield Primary School, Egling Middle School, Colusa High School or Colusa USD.

Tickets for Chance at a Prize/Games of Chance

Fundraisers that have tickets sold for a chance to win a prize are discouraged and some are not allowed. In general, these kind of activities are raffles which are illegal for schools to conduct in the State of California. You cannot ask for donations for a chance to win a prize or cash jackpot.

In order for a drawing (never use the word raffle please) to be legal, each person can receive no more than one ticket. The person can make a donation to the organization conducting the drawing but the *donation is optional*. **If a person requests a ticket for free, they must be granted one.** *A person giving more money cannot have a higher chance of winning the prize than the person who received a ticket for free.* You can put a suggested donation amount on the ticket but you must also list that a person can receive a ticket if requested for no donation.

If, for example, you ask the donor to donate \$5/ticket or 6 for \$20, you are breaking the intent of the law by giving the donor more opportunities to win. This is gambling and the District must keep away from this activity. If an outside organization, like CRAF, Rotary, or Lions Club, wants to conduct an activity like this, the District is not responsible for the activity. It is recommended Parent Clubs and ASB Clubs stay away from this activity or should follow the procedure outlined above.

50/50 drawings (or anything similar) are also illegal, they are considered gambling.

Buying a square in a Sports Pool or any kind of bingo is also prohibited.

Sales Tax on Fundraisers

Sales of prepared foods (not prepackaged items), along with other tangible items are subject to sales tax. For example, Spaghetti Dinner tickets are \$10/each. Sales tax must be deducted from the \$10. To calculate this divided \$10 by 1.0725 to get \$9.32 taxable amount x 07.25 for tax of \$.68 per meal sold. Another example if you are selling shirts. The cost of the shirt is \$20 and you are selling it for \$30. You have already paid tax on the purchase price of \$20 and now must pay tax on the profit of \$10. The calculation would be the same on the \$10 profit, you would owe \$.68 tax per shirt.

Sales of Food

If you are selling prepared cooked food, such as tamales, spaghetti dinners, hamburgers, etc., you must have a ServSafe Certified person in charge of preparing and serving the food. This person must have the ServSafe Manager Certification and the food must be prepared in a kitchen that has been inspected by the Colusa County Health Department. The District's Nutrition Services Staff are all ServSafe Certified and the school's cafeterias have all been inspected by the Colusa County Health Department. Please contact the Nutrition Services Manager for assistance in sales of cooked food.

If you are selling baked goods such as breads, pies, cakes, etc. it is best practice to make sure all food is packaged and not handled by bare hands that also touch money or other things. Thorough hand washing in preparing and handling baked goods should be practiced. A label or sign should be placed on your sale table stating "Items for sale are Home Baked goods. An official ingredient list is not available".

Foods of minimal nutritional value such as candy, cakes, etc. are not allowed to be sold to students during the school day. Even nutritional food cannot be sold to students during the school day as it may be in competition with the Nutrition Services (Cafeteria) program.

Best guidance for any food sales contract Leasa Hill, Director of Nutrition Services.

Questions?

Please contact Melissa Ericsson at the District Office if you have any questions. 458-7791 x14119 or mericsson@colusa.k12.ca.us