



NONPROFIT SCHOOL SUPPORT ORGANIZATIONS FUNDRAISING PROCEDURE (BUS-P007)

Clarksville-Montgomery County School System

1.0 SCOPE:

- 1.1 This procedure outlines the fundraiser approval process for Nonprofit School Support Organizations (SSOs) and accounting for the funds raised.

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 Chief Financial Officer
- 2.2 Principal/Designee
- 2.3 Internal Control Specialist

3.0 APPROVAL AUTHORITY:

- 3.1 Chief Financial Officer

4.0 DEFINITIONS:

- 4.1 School Support Organization (SSO) Fundraiser or Fundraising Activity(ies): An SSO sponsored activity or event which may involve the sale of goods or services, the solicitation of monetary contributions from individuals and/or businesses, or any other means or methods utilized to generate funds to provide financial support to a school district, school, school club or any academic, arts, athletic, or social activity event related to a school.

5.0 PROCEDURE:

- 5.1 SSO shall be recognized as being in compliance with CMCSS School Support Organizations Administrative Policy [BUS-A005](#) and School Support Organization Procedure [BUS-P006](#) before undertaking any fundraising activity.
- 5.2 SSO shall obtain approval of the principal/designee and CMCSS CFO (if SSO supports an elementary or middle school and solicitation of donations and online fundraisers for high schools) prior to the start of any fundraising activity. The principal/designee should consider, at a minimum, the following when approving or denying a request by a school support organization to engage in a fundraising activity:
- Whether the fundraising activity, as scheduled, conflicts with a fundraising activity of the District or an individual school within the district; and
 - Whether the fundraising activity is consistent with the goals and mission of the school or school district.
- 5.2.1 SSO shall complete a fundraising request using SSO Fundraiser Authorization Form ([BUS-F016](#)) and submit to the school principal or designee for approval.
- 5.2.2 SSO shall follow, at a minimum, the required controls listed in the Model Financial Policy in accounting for and documenting all funds raised.
- 5.3 The principal of a school may agree to allow an authorized school support organization to operate and collect money from a concession stand at a related school academic, arts,



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athletic, or social event on school property. Any money payable to the school pursuant to the agreement with the principal will be considered school support funds and not as student activity funds provided, that:

- SSO and school principal/designee sign a School Support Groups Agreement for Concessions ([BUS-F009](#)) indicating the percentage of profits, if any, the school will receive from funds collected from this event.
- SSO provides the school with all relevant collection documentation that would have been required of the school as specified in the Tennessee Internal School Uniform Accounting Policy Manual (even if school does not share in the profits) which includes the following:
 - Completed count sheet signed by two responsible individuals at the close of each event day (two individuals must be present at count);
 - Collections along with the signed recorded count should be turned in to the treasurer and a recount performed to verify total;
 - Treasurer should issue an official receipt made out to the persons who signed the recorded count of collections;
 - Count sheet should be filed by the treasurer and a copy given to the school accounting technician;
 - SSO completes a monthly profit analysis report to document collections, expenses, and any profit or losses of money or product. If the profit analysis report indicates a shortage, an explanation must be given for the shortage. These reports must be provided to the school accounting technician to be filed with the other school records.

Note: Cash collections should not be used for the purpose of providing change for events or making additional concession purchases.

- 5.4 Prior to commencing any fundraising activity that is intended to support expanding, modernizing, renovating, or rendering maintenance to District owned property, the school support organization must submit the project to the school principal and receive approval from CMCSS Facilities Manager.
- 5.5 Games of Chance: School support organizations are not permitted to hold games of chance, except as permitted by the Tennessee Constitution and State statutes. (This includes all raffles, cakewalks, etc. in which a participant is required to purchase a ticket for a chance to win a prize.)
- 5.6 A principal may allow funds raised by SSOs outside the school day and involving students to be collected during the school day by the school support organization. These funds shall remain school support organization funds as long as school employees are not involved in the accounting of the funds and the funds are turned in using sealed envelopes.
- 5.7 Any funds raised that requires supervision of students by school system personnel are considered student activity funds and shall be processed through the schools' Individual School Account.



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6.0 ASSOCIATED DOCUMENTS:

- 6.1 SSO Fundraiser Authorization Form ([BUS-F016](#))
- 6.2 School Support Groups Agreement for Concessions ([BUS-F009](#))
- 6.3 Nonprofit School Support Organizations Procedure ([BUS-P006](#))
- 6.4 School Support Organizations Administrative Policy ([BUS-A005](#))
- 6.5 [Model Financial Policy for School Support Organizations \(Procedures Manual\)](#)
- 6.6 [School Support Organization Financial Accountability Act \(Tennessee Code Annotated, Title 49, Chapter 2, Part 6\)](#)

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
SSO Fundraising Documentation Records	At the discretion of SSO Officers	5 years	Discard as desired	At the discretion of the SSO Officers

8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
04/05/2017		Initial Release
11/1/17	A	Updates to responsibility (2.0) and 5.2.
1/14/19		Updated hyperlinks, not a revision.
7/28/20		Updated hyperlinks.
8/15/23	B	Added “and solicitation of donations” and “for high schools” to section 5.2.

***** End of Procedure *****