



---

IOWA CITY  
COMMUNITY  
SCHOOL DISTRICT

---

Child-Centered : Future-Focused

# Affiliate Organization Handbook

School Year  
2016-2017

Compiled By: Craig Hansel, Ph.D.  
Chief Financial Officer

## Table of Contents

<b>Introduction</b> .....	3
<b>Gift Law Reminder</b> .....	4
<b>Liability Coverage for FY2017</b> .....	5
<b>Cash Handling Recommendations for Affiliate Groups</b> .....	6
<b>Fundraising</b> .....	7
<b>District Web Store Front</b> .....	8
<b>Legal Status of Affiliate Organizations Annual Reporting to the District</b> .....	10
<b>Speaker Fees</b> .....	11
<b>Appendix A District Cash Handling Procedures</b> .....	12
<b>General Procedures</b> .....	13
<b>Activities and Athletic Cash Process</b> .....	17
<b>Ticket Sales Reconciliation Form and Deposit</b> .....	19
<b>Appendix B District Fundraising Guidelines</b> .....	20
<b>Administrative Guideline</b> .....	21
<b>Fundraising Do's and Don'ts</b> .....	23
<b>District / Foundation Partnership</b> .....	24
<b>In-building Fundraising Activities Advice</b> .....	25
<b>Appendix C Iowa Gambling License Information</b> .....	26

## Introduction

Along with any information you may receive from associations with national or international school support groups, the purpose of this affiliate organizations handbook is to provide key financial guidance to those groups who work closely and in partnership with the District to enhance student programs and services. Please take a few minutes to familiarize yourself and others within your organization with this information. We hope you find this document to be helpful. We will work to improve and add information as time goes along. If you have suggestions on topics you would benefit from being included in this document please let us know. As issues come throughout the year please feel free to contact the business office for assistance.

Contact information is as follows:

Department phone 319-688-1000

Craig Hansel – Chief Financial Officer  
[hansel.craig@iowacityschools.org](mailto:hansel.craig@iowacityschools.org)

Leslie Finger – Director of Budget and Finance  
[finger.leslie@iowacityschools.org](mailto:finger.leslie@iowacityschools.org)

Kiane Smith – Department Assistant  
[smith.kiane@iowacityschools.org](mailto:smith.kiane@iowacityschools.org)

Peggy Grimm – Accounts Payable  
[grimm.peggy@iowacityschools.org](mailto:grimm.peggy@iowacityschools.org)

Tammy Woodring – Grant Accounting / Purchasing  
[woodring.tammy@iowacityschools.org](mailto:woodring.tammy@iowacityschools.org)

Tami Brenneman – Accounting Specialist  
[brenneman.tami@iowacityschools.org](mailto:brenneman.tami@iowacityschools.org)



## Gift Law Reminder

It is good to remind ourselves each year of the responsibilities we have as public employees concerning giving and receiving gifts. All District employees are considered to be public employees and Iowa code 68B.22 outlines responsibilities we have concerning gifts. Except as otherwise provided in this code section, a public official, public employee or candidate or that person's immediate family member, shall not directly or indirectly, accept or receive any gift or series of gifts from a restricted donor. A public official, public employee, candidate, or the person's immediate family member shall not solicit any gift or series of gifts from a restricted donor at any time. Public employees may not receive nonmonetary items with a value exceeding three dollars or more from any one donor during one calendar day. As a District, we just ask parents and staff alike to be mindful of these limitations.

As a practical application of this Iowa code provision when the PTO / PTA / Booster organization wants to provide a monetary gift to a classroom teacher for the purpose of buying supplies etc. it would not be appropriate to give the money or a gift card directly to the teacher. We would suggest two alternative methods that would in best practice comply with the spirit of this law. These are as follows:

1. Gifts directed to the school for classroom can be given directly to the District and designated for that teacher to use. When the teacher purchases supplies using the District P card (available in each building) or buy using a District purchase order we can pay for these directly from the account where the gift was received. These gifts are simply considered donations to the District.
2. The other method would be for the affiliate organization to inform the teacher of the amount they have to spend and when they purchase things for the classroom the teacher can turn in a receipt to the organization's treasurer who will provide a reimbursement.

## Liability Coverage for FY2017

Effective July 1, 2012 the District joined the Iowa Public School Insurance Program (IPSIP). This self-funded insurance pool has been performing well and the District is continuing with this program for FY2017. As an acknowledged affiliated group (i.e. PTOs, booster clubs, sports camps, party after the proms and the ICCSD Foundation) coverage is extended to your organization free of charge subject to the following limits:

### General Liability

Each Occurrence Bodily Injury & Property Damage	\$2,000,000
Aggregate	\$4,000,000
Sexual Abuse & Misconduct	\$2,000,000
Hired and Non-Owned Auto Liability, Each Occurrence	\$2,000,000

### Directors & Officers Liability

Each Claim	\$2,000,000
Annual Aggregate	\$4,000,000
Retention	\$ 5,000

### Umbrella Liability

\$18,000,000

Excess of the above General Liability and Directors and Officers Liability Limits

Note: Crime insurance for affiliate groups is covered if the district has oversight of the affiliate group's financials. If ICCSD does not have financial oversight - a crime quote can be provided to the group for a nominal fee by the IPSIP administrators.

## Cash Handling Recommendations for Affiliate Groups

In August 2012 the ICCSD changed how money is managed within each building across the entire District. All funds collected at the building level go through a rigorous accountability process from the moment they are received to deposit in the bank. The whole goal of these procedural changes is to reflect best practices in this area of accounting and reduce the opportunity for the misidentification of funds or even theft. As a District it is recognized that we have limited input or control over the way our affiliate groups manage funds. We do however; know that once something goes wrong we all tend to get painted with the broad brush of negative public perception. To minimize this risk we are providing affiliate groups with our cash management procedures which you will find in **Appendix A**. Many of these procedures the District has adopted will not pertain to your organization but it is good for affiliate groups to understand them so you can work in concert with us. Also, you may be able to glean some best practice steps for your organization as well.

It is good to know that District funds are to be expended only for legitimate public purposes and not for private personal gain for which services of comparable value have not been rendered to the District. This is a requirement of the Iowa Constitution. All funds received by the District are considered public funds and must be used to support the educational mission of the District. The only exception would be funds held in Trust and Agency status for another entity or qualified group / individual where the District was acting as only the fiscal agent. To test whether an expenditure is appropriate is called the "public scrutiny test." Simply ask yourself whether or not the tax-paying public would view the expenditure as necessary to support public education.

Below are simple steps an affiliate organization can follow to improve the security and accountability of collected and dispersed funds:

- Make good written policies for your organization in the area of money handling and investing.
- Provide a pre numbered receipt to donors when taking money from individuals.
- Provide at least two people to independently count and verify the cash or checks received from an event prior to making out the deposit slip.
- Whenever possible deposit the funds at your local bank the day the funds are received.
- When you cannot get to the bank, never leave cash in a vehicle or lying around the house. Always secure the funds in a safe location.
- Make sure your bank account has updated and current signatures on file.
- Require of the treasurer to make a regular accounting and bank reconciliation report to the membership.
- Annually conduct an internal audit using at a minimum of two member's other than the treasurer to consider bank statements and the checking account register.
- Evaluate the safety of money management practices for your organization on a regular basis.



## Fundraising

The ICCSD values our partnership with affiliate groups as we work together to increase the resources available to our student programs and activities. As we partner we always want to be sensitive to the number of times we ask our community for additional resources and make the most of these limited opportunities. To that end, we have in place some guidelines that help to guide our decision making process and provides for a “screening or clearing” system that allows the District to keep a pulse on the number and types of initiatives in place at any one time. We would ask that any group contemplating a fundraising effort to please read through these policies and to follow the process prescribed. These guidelines can be found in **Appendix B**.

Along with our District procedures, the state of Iowa has guidance and procedures to follow if the affiliate group is planning to use some type of game of chance activity as a part of that fundraiser. Any group contemplating this should read through the information provided in **Appendix C** or go to the Iowa Department of Inspections and Appeals for the latest forms to use when applying for a charitable gambling license. Each affiliate group will be responsible for obtaining their own gambling license and completing the applicable paperwork for the state reports

Please remember that the District has the exclusive right and responsibility to control all products and services provided to students during the school day and before and after the school day in compliance with federal and state regulations. Affiliate groups may not enter into any type of contract or agreement on “behalf” of the District or introduce into the school environment products or services without first receiving approval from the ICCSD Board of Education.

## District Web Store Front

The District has established a working relationship with an online web store and merchant card processing company called RevTrak. RevTrak can facilitate this online store presence for any affiliate group and establish a link at each individual school buildings main webpage to go directly to the items for that building in the store. This could be very beneficial for promoting affiliate group fundraising activities and facilitating an online payment / collection option. Any groups interested in this should contact the business office or contact RevTrak directly from the information below.

Here is a summary of how this process might work for your organization:

1. 2.99% is the only cost for eCommerce (which can be offset with a Service Fee surcharge) to the patron. It can be set up with either a flat amount (\$5, 10, 25, 30, 35, 40) or...a more equitable and precise percentage based Service Fee up to 99.8% offset by a service fee surcharge passed on to the purchaser. Due to the way the card companies determine the point of calculation of the 2.99% fee, RevTrak helps by factoring in a padding of a few cents extra to charge.
2. Only if you choose to swipe in-person longer than 15 days would there be a fee to rent or purchase a USB swiper.
3. Building and maintaining and developing is always done for you by Michelle's team, our Client Services Manager.
4. Reporting can break down the purchases per student, per classroom, school total on a weekly basis.
5. Our reporting can export a file of the order tally of purchases/donations ordered by customers.

### Sample stores

<https://mhsboosterstore.revtrak.net>

<https://yourschoolhere.revtrak.net>

<https://cpuschools.revtrak.net>

<https://mstm.revtrak.net>

<https://mark.revtrak.net>

<https://dcgfinearts.revtrak.net>

<https://waukee.revtrak.net>

To sign up the affiliate group can be independent from the district using their own separate cart/URL/database etc. Just follow these steps:

1. The application is a sample. You can type over the Choir's information then fill your contact information of the signer in the section called "Accepted and Agreed", get it signed, scan it, save it, done.
2. Key in your IRS recognized business name and EIN number into the editable W9 PDF from your computer. Save As - the W9 edits to a new document.



## ICCSD Affiliate Organization Handbook

---

3. Remit it back to RevTrak via email, fax or mail along with, (for auditor's sake) a scanned copy of any of the following proof documents:
  - a. A voided check copy if checking is part of the account OR
  - b. A letter from your bank authorizing the inbound and outbound ACH's (on bank letterhead) matching the routing and account numbers (validating the depositing bank account#) where the money should be deposited into. Originals are not required.

Please verify that your legal name is filled in correctly on the application and the trailing W-9. This should match your Articles of Incorporation / Organization in other forms like:

- a. The 941 form filled out quarterly when filing payroll tax withholding OR
  - b. The W2 forms you send out.
4. Affiliate group merchants must also provide proof the organization exists and is as American, tax-exempt, nonprofit corporation or association. Please include the following:
    - a. Federal or State Tax Status proof such as:
      - i. IRS determination letter granting 501(c)(3) status, AND Articles of Incorporation.
      - ii. 2 years of financial statements, a Balance Sheet (Statement of Financial Position), AND Income Statement (Statement of Activities) (most current completed fiscal years or of just starting just your bank statement).

After RevTrak processes the application, a RevTrak web builder will become this Storefront's webmaster, trainer and support person and everything else.

RevTrak contact: Mark Gebhard  
Email: [Mark.Gebhard@revtrak.com](mailto:Mark.Gebhard@revtrak.com)  
Cell Phone: 952-240-2500



## **Legal Status of Affiliate Organizations Annual Reporting to the District**

Governmental Accounting Standards Board Statement #39 requires that ICCSD should discretely present as component units in the annual District audit, the financial condition of organizations that are legally separate, tax-exempt, and that meet the following criteria. These criteria are:

- The economic resources received or held by the separate organization are almost entirely for the direct benefit of the District and;
- the District is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization and; economic resources received or held by the separate organization that the District is entitled to, or has the ability to otherwise access, are significant to the District.

To ensure we perform our due diligence to comply with this requirement we are seeking to receive year-end financial statements from any potential affiliate organizations in advance of our annual audit.

Your organization has been identified as meeting one or more of the criteria above. We would ask that you provide to the District the following documents:

1. A revenue and expense statement that would reflect financial transactions that occurred within your organization during the school year.
2. A simple balance sheet showing your beginning and ending fund balance for transactions that occurred within your organization during the school year.
3. A copy of your monthly bank statement just prior to the end of your organization's fiscal year. (For example; the district's fiscal year runs from July 1 to June 30 each year. If your organization's fiscal year is the same you would provide a copy of the June bank statement)

We would ask that you provide these documents for exclusion in our audit process by August 15, each year.

Education Services Center  
Iowa City Community School District  
1725 N. Dodge Street  
Iowa City, Iowa 52245  
Attention: Business Office



## Speaker Fees

There are many times during the year when our students are provided with the opportunity to hear from quality guest speakers, renowned lecturers, or leading authorities on a broad variety of subjects both at the school buildings or a community location. Often, these experts require a speaking fee and the building support groups are asked for financial assistance. In instances like this there is the best practice way of partnering together as affiliate group and District and then there is everything else. The best practice way would be for the affiliate group to simply write a check out to the building student activity account for the amount that is being contributed for this purpose and have the building deposit the money into that account. Pending communication from the building, the District Business Office would be responsible for issuing the payment to the guest speaker. This promotes best accounting practice by keeping us legal with the IRS and the issuance of appropriate 1099 forms.

The buildings have the option to follow one of two district approved methods to get this payment made:

- A. The preferred method is to have the speaker invoice the district after the event occurs using their business letterhead or send a personal service invoice providing their tax identification number (TIN). This documentation should be sent or forwarded to the District Business office for payment. This documentation should also include the proper building account code to be charged with this payment.
- B. The 2<sup>nd</sup> method would be if the speaker wanted the payment in hand right after the services are rendered to take home with them. The building should remit the proper paperwork to the District Business Office with proof documentation for the speaker fee (including TIN) at a minimum of a week in advance. The business office would write the check during the weekly bill cycle and return this to the requesting building to provide to the speaker.

**Appendix A**  
**District Cash Handling Procedures**

## General Procedures

### ***Public Purpose***

District funds are to be expended only for legitimate public purposes and not for private personal gain for which services of comparable value have not been rendered to the District. This is a requirement of the Iowa Constitution. All funds received by the District are considered public funds and must be used to support the educational mission of the District. The only exception would be funds held in Trust and Agency status for another entity or qualified group / individual where the District was acting as only the fiscal agent. To test whether an expenditure is appropriate is called the “public scrutiny test.” Simple ask whether the tax-paying public would view the expenditure as necessary to support public education.

**If you are already questioning whether the expenditure is appropriate, it may very well not be appropriate.** Contact your supervisor if you have any questions about appropriate expenses. Expenditures of District funds for District officers, directors, employees, and volunteers will be limited to items that are commonly granted benefits for employees and volunteers in public and private organizations which aid in recruitment of personnel, promote improvement of staff morale and cooperation, and assist in building a commitment to the District, thus assisting in creating a more productive learning environment. As such, District awards or tokens of recognition shall be determined by the School Board and / or the Superintendent or designee in advance and shall be paid for with “central” District funds under the control of the Superintendent or designee. Public funds should not be used for the purchase of department or building level staff awards or tokens of recognition.

### ***Records Retention***

As per board policy guidance, all documentation related to cash handling must be kept on file at each building/department site for a minimum of 5 years. A complete record retention policy is available in the business services area of the District website.

### ***Issuing Receipts***

When any student fees/money of any type is collected at the school/department site, the school/department will issue to all payers, a pre-numbered, signed receipt. Pre-numbered receipt books can be provided by the business office as needed upon request.

### ***Refunds***

Refunds should NOT be made from cash receipts or petty cash. If it is necessary to refund money to an individual who has paid a district fee or fine, a check request form should be completed for the refund amount and sent to the business office for processing.

### ***Security of Funds***

All monies are to be remitted directly to the building site main office or appropriate designated central location and immediately secured in a safe or locking file cabinet. All funds collected **MUST** be adequately secured at all times. Keep cash in a locked safe or container in a locked cabinet. Locked boxes on desks in a locked office are **not** adequate. **Do not leave cash**



# ICCSA Affiliate Organization Handbook

---

**unattended**; lock it up if interrupted during deposit/transmittal preparations. Safes are recommended for each building. If you need a safe for your location the District Business Office will furnish you with one.

## ***Petty Cash***

Only a minimal amount of petty cash will be maintained at each building location. The building should not ever need to utilize the petty cash, but in the unforeseen event it is needed please follow the procedures outlined below:

1. Maximum amount permitted at each building:
  - a. Elementary \$50
  - b. Secondary not to exceed \$1000
2. As the petty cash is spent a valid receipt must be placed in the petty cash box.
3. Once the amount is low enough that it needs to be replaced, the receipts should be sent to the business office for processing.
4. The business office will replenish the petty cash by processing a check and expensing this to the building / department account and sending this check to the building.

## ***Perpetual Cash***

The secondary buildings are allowed to have a perpetual amount of cash on hand for events relating to their school. Said amount will be determined on an as needed basis by the building principal and the Chief Financial Officer.

## ***Checking Accounts***

No one is allowed to open any type of bank account using the District's Tax ID for depositing school district funds without authorization from the Board Treasurer. **Parent funds such as PTA's, PTO's or Boosters are considered private and not to be deposited into any bank account using the District's Tax ID.** Any monies deposited into a bank account using the District's Tax ID become public funds owned by the Iowa City Community School District and subject to use of public funds rules governed by the Code of Iowa.

## ***Social Funds***

Monies collected from staff for the purpose of purchasing flowers for birthdays, funerals, baby gifts, staff socials, staff parties, pop purchases, retirement gifts, etc. will need to be accounted for outside of the money handling process defined above for district funds.

It is suggested to open an account at a local bank using a non-district tax ID number (you can apply for an IRS ID number for your building for this purpose). Do not use an individual's social security number as it is non-transferable to someone else in the building should they leave your building or district employment. It is recommended that two people be placed on said account and that the bank statements be sent to the building office *not* the District office. The business office can provide you with additional guidance with this process should you request our assistance.



# ICCSD Affiliate Organization Handbook

---

**School and Department Administrators are responsible for ensuring the following occur:**

- \* Changing safe combinations as personnel changes.
- \* Limiting the number of people who have access to combinations and keys.
- \* Not storing cash in areas where general staff or students have access.
- \* Evaluating the safety of money and the protection of students and employees on a regular basis.
- \* Making remittance frequently and keeping cash in schools to a minimum.

All moneys kept on school property are considered school district funds. DO NOT keep any PTA / PTO, Foundation, Music Axillary, or faculty moneys in District buildings. The moment money is given to a District employee it becomes public / district funds and must be deposited in a District bank account.

**THEFT:** In the event of a theft, contact your local Police Department and the District Business Office (319) 688-1000.

Here are the non-emergency numbers:

Coralville (319) 354-1100, Hills (319) 356-5260, University Heights (319) 887-6800, Iowa City (319) 356-5260, North Liberty (319) 626-5724

## **Frequency of money remittance:**

In order to minimize the amount of monies on hand at the building level at all times, all monies collected are to be taken to the bank, at a minimum, on a weekly basis throughout the year. For amounts exceeding \$1,000, remittance must be the same day.

## ***Depositing Funds Procedures***

1. The building principal will identify two responsible employees of the district to serve as your “counters”. This will most typically be the building secretary and another regular office employee or the building principal could also act in this capacity.
2. Both “counters” will count and verify the amount of monies that are to be deposited in the bank. Each person must sign the deposit slip.
3. All monies (Cash, Coin, Checks) are to be placed into an approved pre-numbered transport bag and sealed. (Transport bags will be provided by the District business office)
4. The district business office will provide you with the proper deposit slips you need to use. If you run low please request more.



## ICCSD Affiliate Organization Handbook

---

5. An individual deposit slip must be completed and included in with the cash, coins, and checks for EACH fund source. For example \$100 total is ready for deposit. \$45 was collected as text book fees and should be represented by a single deposit ticket. \$55 came in this week for contributions to field trips and should be the total of a different deposit ticket that has this funding source designated on it.
  - a. Each deposit ticket must include the following information:
    - i. Building / Department location of collection
    - ii. Total amount of cash / coins / checks that make up this portion of the deposit.
    - iii. Funding source i.e. Textbook fee, donation, fundraising event, etc.
6. When the deposit slip is complete and signed, make a copy for your building files.
7. The “yellow” copy is placed in a District campus mail envelope and sent to the District business office.
8. The “white” copy is placed in the money transport bag sealed with the money.
9. The outside of the money transport bag will be completed in its entirety indicating the following information:
  - a. “FROM” = The name of your building.
  - b. “DECLARED AMOUNT” = Total deposit - including cash and check subtotals for all deposit slips included in the bag.
  - c. “PREPARED BY” = Person preparing the bag is to sign here.
  - d. “ACCOUNT #” = Principal must sign here.
  - e. “DATE” = Date of preparation.
10. The top strip of the bag is then to be removed, attached to all related documentation to be filed at the building location.
11. The money transport bag is to be delivered to your designated bank location by the building principal or building secretary prior to 4:30 pm Monday – Friday for lobby hours and 6:00 pm for bank drive through hours (most locations). Each school building will be assigned the branch bank location that is closest to your building to maximize convenience. The business office will provide and maintain a current list for you.
12. Within two working days the bank will count the funds and deposit the funds into the District bank account. Should there be a discrepancy between the bank and the original building deposit slip the bank will notify both the building and the



# ICCSA Affiliate Organization Handbook

---

District business office and a log will be maintained of the overage / shortage for the annual audit process to review.

## Activities and Athletic Cash Process

All District procedures and policies from the previous section pertain to monies collected at any District-sponsored event including music and sports. Some additional requirements must be met while handling monies collected at events selling tickets or otherwise charging admission.

- One person at each ticket gate shall be responsible for counting the money received from ticket sales.
- Very limited cash should be kept on hand. Each secondary building will maintain a perpetual rotating “startup” cash system to populate the cash boxes for each event requiring the use of cash boxes. This system should be replenished after each event and should not be part of the deposit from the revenue collected from that event.
- The responsible person will complete the Ticket Sales Reconciliation Form as he/she is counting the gate receipts at his/her gate. The difference between Beginning and Ending Ticket numbers will determine the number of tickets sold for both adult and student sales. The number of tickets sold multiplied by the price per ticket for both adult and student sales will give the amount the gate should have received.
- The responsible gate person will then complete the balance of the form by counting the money. Record the bills by denomination, coin and checks amounts on the Ticket Sales Reconciliation Form. The total of this section should then equal the calculated gate receipts after deducting the start up cash at the gate. Any difference should be noted on the form with an explanation. It will then be signed and dated by the gate person.
- The Athletic Director or designee will collect each gate’s receipts and Reconciliation forms, recount the money and verify the balance with the ticket sales. A copy of the form will reside in the Athletic Director’s Office and one sent to the Business Office.
- The deposit will be prepared in accordance with previous cash handling procedures. If timing of the event precludes recounting and preparing the deposit at that point, the monies should be securely locked in the building safe and processed for deposit the following business day.
- A copy of the Ticket Sales Reconciliation Form should be sent to the Business Office along with the yellow deposit ticket copy. It will be verified and entered into the financial accounting system.



## ICCSD Affiliate Organization Handbook

---

- At random times the gate receipts may be counted by Business Office staff and verified with the Ticket Sales Reconciliation Form.

The Athletic Director will maintain a current and correct inventory of all tickets by ticket number and by number of rolls.

The Athletic Director will maintain an inventory of all items obtained for promotional sales. The same process as noted above will be used to balance the amount of sales against the difference in the inventory balance compared to the amount of cash/checks/currency available for deposit. If items from this inventory are donated or given as appreciation gifts it should be recorded and deducted from the inventory total. The building principal should be made aware of these donations.

When completing the Ticket Sales Reconciliation Form for gates receipts or any other deposit, the monies should be separated by project/function and the amounts listed for each. The total of these will equal the amount of the deposit listed on the bank deposit ticket. The deposit can be for several events or projects but the Revenue Receipt Form must separate them by account number so the deposit is correctly credited to the correct sport/event.

Payments will be made in accordance with District policy and guidelines as set forth in the Accounts Payable section of this manual.



## Ticket Sales Reconciliation Form and Deposit

1. Record the date, event, and opponent on the Ticket Sales Reconciliation Form prior to opening gate. Under the Section labeled "Ticket Count" record the beginning ticket numbers for both adult and student ticket rolls as well as the price of tickets for each group. Confirm the amount of the startup cash and record near the middle of the page in the "Money Count" section on the "Total" line.
2. If a subsequent roll of tickets is opened during gate sales, a new Ticket Sales Reconciliation Form will be started and marked page 2 of 2 with the original form marked page 1 of 2. The numbers from the second roll will be recorded on the new form as in the previous process. Both forms will be kept together with the money from that gate. When reconciling the sales against the cash, both forms will be taken into consideration. Do not log two sets of tickets numbers on one form.
3. When sales are completed, record the last ticket number **sold** in the "Ticket Count" section of the form. Calculate across each row subtracting the beginning ticket number from last ticket number sold and add one to get the total number sold. Complete the section to get the "Total Ticket Sales" figure.
4. One person at each window will be responsible for counting the money from that window. There should be a separate Reconciliation Form for each window selling tickets. Divide the cash by denominations and record in same section. Total all bills, then checks and coin and record. Calculate by then adding across and deducting the startup amount recorded in Step 1. That total is the amount of money actually received for the gate. At no time should anyone use the cash to make change or cash checks either for individuals or between other gates.
5. The Total Ticket Sales and Total Cash Sales should be equal for the gate to balance. Any discrepancies should be noted on the form. The form must be **signed and dated** by the ticket seller.
6. The Athletic Director or designee will collect each gate's receipts and Reconciliation Forms, recount the money and verify the balance with the ticket sales. A copy of the form will reside in the Athletic Director's Office and one with the business office.
7. The deposit will be prepared in accordance with district cash handling procedures. After a football game or other weekend event the Athletic Director will place the locked money bag in the building safe/vault. The Director, at his/her discretion, may request a police officer escort to the building as a means of security. The Director, or designee, will retrieve the money bag the next business day, prepare for deposit as previously described. A deposit should be made this same day.

At all other sporting events the Athletic Director will accompany some other person to put the money in the building safe/vault. The deposit will be prepared for the bank the next business day if time does not permit the day of the event. The Athletic Director will be the only person with keys to the bank bags. The Director and Assistant Director will be the only personnel with the safe combination.



**Appendix B**  
**District Fundraising Guidelines**

## Administrative Guideline

Fundraising is used to supplement district financial and human resources. Fundraising may be used to purchase materials and services. It may also be used to undertake facility improvements. In order to coordinate fundraising activities and acknowledge the burden that can be placed on local businesses and individuals without such coordination, the district has established a fundraising approval process.

For the purpose of this guideline, the term “fundraising” includes any request of financial or in-kind assistance made by an individual or group to an individual, group, or business on behalf of the district or a district school or program. This includes a proposal to submit a grant.

The Fundraising Approval Committee, appointed by the Superintendent, reviews all fundraising proposals prior to implementation and provides feedback on items such as the size and scope, timing and campaign donor solicitation. The Fundraising Approval Committee coordinates with the ICCSD Foundation. Applications to conduct a fundraising campaign should be sought from the Superintendent’s office and submitted per the guidelines contained therein. While fundraising may be targeted to benefit the district in areas other than facilities, it is noted that, for any campaign whose purpose is to alter or improve District facilities, the Fundraising Approval Committee will consult with Operations prior to considering an application.

Staff members who conduct student fundraising activities without prior approval from the Fundraising Approval Committee may be subject to disciplinary action.

In addition to seeking approval from the Fundraising Approval Committee, all campaigns whose sponsor/sponsoring organization do NOT have tax exempt status are required to use the ICCSD Foundation as the campaign’s fundraising arm. This provides the campaign the oversight of these larger scale donations and proper documentation necessary for both the donor and the District. These campaigns will be subject to the provisions outlined by the ICCSD Foundation as they relate to fees and procedures. Campaigns who hold tax exempt status will be asked to verify said status prior to commencing an event.

Approval must be secured from the Fundraising Approval Committee and all applicable funds must be collected and in possession of the District (for campaigns run by tax exempt sponsors) or the ICCSD Foundation (for campaigns run by non-tax exempt sponsors) before an order for materials or services may be placed or before construction on a facility improvement may begin. Fundraising pledges are important but do not constitute collected funds for the purpose of this guideline.

Any questions about this guideline should be directed to Chair of the Fundraising Approval Committee.



## ICCSD Fundraising Request Form

**The ICCSD Fundraising Approval Committee requires a person(s) who seek to fundraise to share any/all information about a potential campaign by completing this document.**

1. Brief description of the campaign
2. Determine the size and scope of the campaign
  - a. With which district administrator are you working (if any)?
  - b. What is the district need being met by a fundraising campaign?
  - c. What is the amount of the fundraising goal of the campaign?
  - d. What amount is intended to be raised?
  - e. What co-commitment is being requested by the district? (funds or resources up front)
  - f. What long-term commitment is being requested by the district? (maintenance, upkeep, replacement, repair, etc.)
3. What is the name of the proposed campaign?
4. What is the proposed campaign timeline – beginning to end?
5. How will the campaign solicit donors?
  - a. Mailings – timeline of when these will occur (must have pre-approval of Foundation for any/all mailings)
  - b. Personal or phone solicitation?
  - c. Online giving – website presence?
  - d. Special events – silent auctions, golf outings, dinners, etc.
6. Will there be other types of donations?
  - a. Online Donations
  - b. ACH (payroll deduction)
  - c. Pledges
  - d. Stock donations
  - e. Grants
  - f. Credit card transactions
  - g. Endowed funds
  - h. Other?
7. How will donors be identified? Will there be out of state solicitations?
8. Other information necessary for the committee as they consider the request?

By signing below, I affirm that I have read and will abide by administrative regulation # 708.1 . I also affirm that I will inform the Fundraising Approval Committee if any of the answers to the questions contained herein change. I also affirm that my organization is tax exempt or, if not tax exempt, will run my campaign through the ICCSD Foundation.

---

Print Name(s)

---

Signature(s)

Date



## Fundraising Do's and Don'ts

1. ICCSD has the authority to regulate fundraising activity during school and school sponsored events and to regulate the use of the funds derived from those sources.
2. Any organization seeking to engage in a student fundraising activity must first seek approval from the ICCSD fundraising committee.
3. To establish responsibility and promote transparency all fundraising activity must clearly be identified as a school sponsored or outside group sponsored event.
4. The fundraising committee will decide to what extent district resources will be used in support of the fundraising event i.e. use of facility or staff time.
5. Money collected from a district sponsored fundraising event must be accounted for by the district business office in a student activity fund account.
6. Money collected from a district authorized fundraising event by an external group which does not have IRS code 501c3 status, shall partner with the ICCSD Foundation for tracking and tax deductibility of funds.
7. No bank accounts shall be opened under the district name or under a personal ID number to hold fundraising monies unless first authorized by the district business office.
8. It is never appropriate to give fund raised cash directly to students or to be used for the student's personal benefit.
9. Students cannot receive merchandise or personal benefits in lieu of cash. District resources cannot be used to personally benefit a student.
10. Outside groups may not use the district ID or tax exempt status and collect funds without tracking them in a school district account.
11. Qualified 501(c) 3 organizations can be disqualified and lose this IRS status if engaged in activities that lead to cooperative fundraising (providing "credit" to volunteers who participate), private inurement (when officers benefit from the group's activities), and private benefit (when selected individuals benefit rather than the broad public purpose)

## **District / Foundation Partnership**

1. Unless the benefactor specifically communicates their desire to give a gift directly to the District (which they are permitted to do), the Foundation will receive all gifts / donations on behalf of the District.
2. Both the District and Foundation are qualified “public charities” doing business as a not-for-profit organization as defined under IRS code section 501(c)(3). As a result of this recognized status, either organization can receive any type of physical or monetary donation and issue the proper acknowledgement of value to the donor for their personal income tax deductibility purposes.
3. As of July 1, 2014 the District is responsible to perform the accounting and tracking of all funds (with 2 exceptions) which relate to monies generated / received through donations or fundraising and are targeted to buildings, staff or students internal / external to each school building. When appropriate the business office will establish the proper general or student activity fund account to track these funds separately per building.
  - a. Exception 1: Any monies given to either the District or the Foundation in the form of a scholarship or endowment will become the responsibility of the Foundation to administer and will not be passed through to the District.
  - b. Exception 2: Funds received by the Foundation as the result of a primary fundraising initiative will remain under the control of the Foundation with the responsibility to expend those funds on the intended project.

### **Definitions:**

- A. Primary Fundraiser – Any PTO, PTA, PSTO, Booster, qualified 501c3 that are identified as an affiliate group of the ICCSD, or ICCSD Foundation initiative that has a targeted purpose established from the beginning of the fundraiser and there is an expectation of significant community involvement beyond that of just a few individuals or families.
- B. Affiliate Groups – Any PTO, PTA, PSTO, Booster, qualified 501c3 for whom their primary purpose to exist is to support and promote the educational programming and opportunities of ICCSD students and without the District there would be little reason for the organization to continue operations.
- C. Pass-through Funds – Any funds or equipment donated to ICCSD by way of the Foundation where the responsibility of the Foundation is reasonably limited to a simple donor acknowledgement and the transfer of the donation to the District for management. Pass-through funds are subject to the Foundation administrative fee if the donation is in excess of \$49.99. Donations collected by electronic means will also be subject to typical bank processing fees.



## **In-building Fundraising Activities Advice**

It is recommended that when an affiliate group is considering some type of fundraising activity within the school facility during school hours that the group considers whether or not resources are available within the group to do it. For example, at some buildings the building secretary is being asked to sell T-shirts (or other similar fundraising items) on behalf of the PTO during the day to students and putting these funds in the school safe until a PTO parent picks the money up. At other buildings the staff members are not being permitted to do this. Several issues result from this level of inconsistency. Building principals should consider the following:

1. Once money is received by a district employee these funds become district funds and need to be deposited into a district account as public funds.
2. Keeping monies that belonged to another organization or person on district property on a regular basis is a violation of our district best practice cash handling procedures.
3. Asking or permitting District employees to perform non-district work should not be permitted. District employees who are doing these tasks are taking away from their regularly assigned job responsibilities. Inequities might arise between buildings by permitting this practice.

Things the District can partner with:

1. Provide a location in the building where an affiliate group member can be positioned to carry out the fundraising activity.
2. Ask the affiliate group to work with the District Foundation to develop a fundraising partnership if applicable.
3. Develop an online presence so someone does not need to be at the building to make the sale.

**Appendix C**  
**Iowa Gambling License Information**

# ICCSA Affiliate Organization Handbook

---

## Social & Charitable Gambling Information

Telephone: (515) 281-6848

Fax: (515) 281-3291

The Social and Charitable Gambling Program administers [Iowa Code Chapter 99B](#), which regulates games of skill or chance, raffles, bingo, social gambling and amusement devices. Qualified organizations may obtain a social or charitable gambling license to conduct fund-raising activities benefiting educational, civic, public, charitable, patriotic, or religious purposes.

## Important Information Regarding Iowa Sales Tax

Gambling receipts are subject to Iowa sales tax, even for non-profit organizations. All taxes are payable to the Iowa Department of Revenue, and should not be submitted to DIA with your annual gambling report. More information about taxes on gambling receipts can be found on the Department of Revenue's website: [Gambling: Games of Skill or Chance and Raffles](#)

## Online Licensing System

Iowans may apply and pay for a license to conduct social or charitable gambling using the [Department's online licensing system](#). The system uses a "wizard" to walk the user through the application process. Once the application is completed, the user may purchase the license using a major credit card (Discover, MasterCard, or Visa).

## Charitable Gambling License Application

In order to conduct certain types of charitable gambling activities, a qualified organization will first need to obtain a Charitable Gambling License. The [Charitable Gambling License Application](#) describes the various types of licenses available (bingo, raffles, amusement concessions, etc.), as well as the licensing fees and requirements.

## Annual Gambling Reports

All Qualified Organizations which have a charitable gambling license must file a report with the Department even if there was no gambling activity during that fiscal year. The Annual Gambling Report covers the period of July 1 through June 30, which is based on the State's fiscal year. The reports are only available to be filed from July 1st through the due date each year, which is July 30th. If July 30th falls on a Saturday or Sunday then the report is due on the following business day. These reports **may not be filed earlier** than July 1st. To assist Iowans with the [online reporting system](#), a guide has been developed to explain its use, how to access the system, and how to file a qualified organization's annual gambling report. The [Guide to Using the Online Reporting System](#) is available for viewing or downloading.

