

What you need to know before a fundraiser...

This document applies to both the Student Government of Cerro Coso Community College and the Cerro Coso Community College Foundation. There are sections that apply to only one of these groups.

It is the event organizers responsibility to ensure that, when necessary, the appropriate documentation is completed. Failure to complete the necessary documentation may limit the organizations ability to conduct additional fundraisers.

FUNDRAISER APPROVAL:

Event organizers must work with the appropriate college administrator to ensure that the fundraiser is appropriate. For Student Government/Club activities, approval should be received from SGCC Board, Pam Campbell (Director of Outreach & Student Life), and Heather Ostash (Vice President of Student Services). For Foundation activities, approval should be received from the Cerro Coso Community College Foundation (through Natalie Dorrell). In some cases, multiple approvals may be necessary – such as with Athletic Boosters. The Vice President of Student Services and the Foundation should approve these fundraising events.

FACILITIES USAGE:

An event planning form (available on InsideCC) must be completed for any internal event using the college's facilities and/or personnel at least 3 weeks prior to the event. After approval of the appropriate college administrator, this form should be routed to the Gale Lebsock, Vice President of Administrative Services. It is recommended that you have approval on the event planning form prior to advertising for the event to ensure that there is not a scheduling conflict.

Outside agencies requesting to use our facilities should be directed to the Vice President of Finance & Administrative Services.

CONTRACTS/SERVICES:

Any individual or company providing a service (not a product) as part of a fundraiser **MUST** have an independent contractor agreement and the appropriate insurance certificate on file. The documents associated with the Independent Contractor Agreement must be completed and approved prior to the work being done.

- For SGCC/Clubs – The KCCD Chief Financial Officer is the only individual authorized to sign contracts on behalf of KCCD, including SGCC and student clubs. Work with the Student Activities Office to ensure that the necessary paperwork is completed. The SGCC Executive Board must approve all contracts before being forwarded through the KCCD approval process. The minutes reflecting the approval must be attached to the request.
- For Foundation – The Foundation Board must approve all contracts on behalf of the Foundation. Work with Natalie Dorrell to ensure that the necessary paperwork is completed.

ADVERTISING:

Once a fundraising event is approved, event organizers should work with Natalie Dorrell for news releases, distribution through social media, and website posting.

CASH CONTROL:

Anytime funds are collected as part of a fundraising effort, the appropriate internal controls must be in place. It is recommended that all funds be kept in dual custody, including at the event and following the event until the funds are placed in a secure location. All funds raised should be counted in dual custody and counted by both individuals. Funds should be placed in a sealed envelope/container before being placed in a secure location. Both individuals that counted the funds should initial and date the sealed container and indicate the amount.

If funds were placed in a sealed envelope/container, the funds should be brought to the Business Office in the sealed container. The container will be opened and the funds counted by Business Office staff in the presence of the individual who brought the sealed container. If the funds are not in a sealed container, the funds will be counted by Business Office staff in the presence of the individual depositing the funds AND the total should match the amount identified by the individual depositing the funds.

At no time should funds be taken home. If arrangements need to be made for a secure location to keep the funds following an event, please contact the Student Activities Office (SGCC/Club), Natalie Dorrell (Foundation), or the Business Office.

TICKET SALES:

If tickets are sold, each ticket must be numbered and the fundraising organization must keep a record of which ticket numbers are sold and which are not. All unsold tickets should be returned to the fundraising organization. This ensures that tickets were not sold and the money not turned in.

After the event, Business Services should receive a summary reconciliation which includes the following:

- Number of tickets available
- Number of tickets sold
- Number of tickets not sold
- Price per ticket

This summary should match the amount of money deposited for ticket sales. The fundraising organization should keep the detailed reconciliation records that include the ticket numbers.

INCOME:

Income for different purposes must be accounted for separately. For example, if there are tickets sales and food sales money, the money must be brought to the Business Office with a breakdown of how much is ticket sales and how much is food sales. When money is brought to the Business Office, complete information must be provided. Only the information provided will be recorded in the accounting records.

DONATIONS:

Any donation, whether through money or items, must be documented. The name, address, donated item, and value of the donation must be given to Natalie Dorrell, Public Relations, Marketing, and Development Manager at Cerro Coso Community College. If donations are made to Student Government or Student Clubs, the above information must also be given to the Pam Campbell, Director of Outreach & Student Life.

INCOME vs EXPENSE:

All income must be deposited by bringing the money to Business Services. Expenses must be paid through the approved expense request process. Expenses cannot be paid out of money collected.

AUCTION:

A list of all donated auction items, their value, and the donor must be given to the Public Information Officer. For each auction, Business Services must receive the details of the sales, including:

- Item description
- Item value
- Amount item sold for

This should match the amount of money deposited for auction sales. Depending on the item and the amount it sold for, the sale may be taxable.

RAFFLE PRIZES:

A list of all donated raffle prizes, their value, and the donor must be given to the Public Information Officer. If the prize value exceeds \$600, the winner must complete a W-9 at the event. Business Services must receive the completed W-9 and documentation of the value of the prize. ***NOTE: Raffles can only be conducted by the Cerro Coso Community College Foundation (student clubs cannot do raffles or any game of chance).***

For each raffle, the event organizer must work with Natalie Dorrell, Public Relations, Marketing, and Development Manager to complete a raffle report. Information required for that report may include the amount collected and the cost of the raffle. Additional information may also be required.

CASH BOXES:

Business Services has cash boxes that are available for check out. These cash boxes DO NOT contain any cash. The fundraising organization will need to follow the approved expense request process to request a change bank for the event. This should be done at least one week in advance of the event. A check will be issued to an individual with the fundraising organization. This individual will need to cash the check at their financial institution in order to have a change bank. All change banks must be returned separate from the income for the event.

PAYPAL:

PayPal accounts have been established for both the SGCC and the Cerro Coso Community College Foundation. In order to use the PayPal accounts, the nature of the use must be discussed with Natalie Dorrell, Public Relations, Marketing, and Development Manager and Lisa Couch, Accounting Manager. In the case of requesting use of the Student Government PayPal account, the nature must also be discussed with the Pam Campbell, Director of Outreach & Student Life. Once approved, the necessary steps will be taken to create links on the Cerro Coso Community College website for PayPal.

CREDIT CARDS:

For Foundation fundraisers, Business Services can request a credit card terminal for minimal cost to the organization. Not all requests will be approved by the credit card processor, as the company offers event terminals as a community service. Requests for a credit card terminal should be made to Lisa

Couch, Accounting Manager, at least one month in advance of the event. If approved, credit card terminals are received the day prior to the event. Each event organizer is responsible for identifying an individual who will be responsible for picking up the terminal from Business Services, receiving training, processing transactions, and closing the terminal at the end of the event. Just as with cash/check deposits, the credit card slips & closing receipt must be brought to Business Services. ***Credit card numbers should not be accepted for any payments prior to the events due to privacy regulations. Credit card numbers should never be written down.***

VOLUNTEER TIME:

Event organizers are responsible to solicit volunteers to staff their events. A list of all volunteers and the hours that they volunteer should be provided to Natalie Dorrell, Public Relations, Marketing, and Development Manager at Cerro Coso Community College immediately following the event.



Student Government of Cerro Coso Community College

Club Treasurer Guidelines

***** What every club treasurer needs to know *****

Club Treasurer Guidelines

** What every club treasurer needs to know. **

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Student clubs may raise and spend money to promote the general welfare, moral, and educational experiences of the students.

Budget – what budget?

The SGCC and all clubs must have an approved budget each fiscal year. The budget must include anticipated revenue and anticipated expenses.

How can our club raise money?

Fundraising

- Clubs can hold events that may (or may not) have entry fees
 - Clubs should work with Student Activities Office to ensure that facilities are reserved and adequate college staff is available to assist with the event.
 - Care needs to be taken as to whether the event has insurance implications (such as a bounce house, dunk tank, etc)
 - Club Officers/Advisors cannot enter in to agreements on behalf of their club. The KCCD Chief Financial Officer is the only individual that can enter in to agreements. If an agreement is required for the event, please coordinate with the Student Activities Office on the Ridgecrest campus to ensure the appropriate steps are taken. The SGCC Executive Board must approve all contracts before being forwarded through the KCCD approval process. The minutes reflecting the approval must be attached to the request.
- Clubs can sell items to raise funds, examples include bake sales, rummage sales, etc.
 - Some sales are considered taxable, while others are non-taxable.
 - **TAXABLE:** Sales of merchandise such as t-shirts, wrapping paper, mugs, food sales intended to be eaten at the location of the sale and rummage sales are taxable. To simplify sales, tax can already be included in the sales price. For taxable sales, the club advisor will be notified of the amount of sales tax due. This amount will automatically be deducted from the club account.
 - **NON-TAXABLE:** Food products sold “to go” and sales of items made by members of the organization are not taxable. Additionally, non-taxable sales includes fundraisers in which the club is considered agents of another company in that we solicit orders, collect payments, and distribute merchandise for a fundraiser company.
- Clubs **CANNOT** hold raffles or any game of chance. (NOTE: A 50/50 drawing is a raffle and cannot be done by a student club)
- Clubs **CANNOT** raise funds on behalf of another organization **UNLESS** all donations are made payable to the other organization.
- All fundraisers should be approved by the SGCC Board prior to the event.
- A change bank is available in the Business Office. SGCC/Clubs can checkout this change bank the day prior to a fundraising event. The change bank must be returned to the Business Office the day of, or the day following the fundraising event.

- Anytime funds are collected at an event, the appropriate internal controls must be in place. It is recommended that all funds be kept in dual custody, including at the event and following the event until the funds are placed in a secure location. All funds raised should be counted in dual custody and counted by both individuals. Funds should be placed in a sealed envelope/container before being placed in a secure location. Both individuals that counted the funds should initial and date the sealed container and indicate the amount.

Donations

Clubs can receive donations from outside sources. When donations are received, please obtain the donor name and address so that they can be appropriately acknowledged. This information should be provided to Joshua Sine, Director of Student Program & Athletics, and Natalie Dorrell, Public Relations, Marketing, and Development Manager at Cerro Coso Community College.

What do we do with the funds we raise?

All funds raised on behalf of the club **MUST** be deposited into the club account. This includes donated funds.

- For Ridgcrest: The funds should be brought to the Business Office the day following the event.
- For Other Campuses: The club treasurer should deposit the money using the provided deposit book. A copy of the deposit slip and a brief explanation of what the funds are for should be faxed to the Business Office (760-384-6372).

At no time should funds be taken home. If arrangements need to be made for a secure location to keep the funds following an event, please contact the Student Activities Office or the Business Office.

If funds were placed in a sealed envelope/container, the funds should be brought to the Business Office in the sealed container. The container will be opened and the funds counted by Business Office staff in the presence of the individual who brought the sealed container. If the funds are not in a sealed container, the funds will be counted by Business Office staff in the presence of the individual depositing the funds AND the total should match the amount identified by the individual depositing the funds.

If a club is selling items, **all funds** from the sales must be deposited. It is **not** acceptable to use the funds to replenish your stock. To replenish your stock, you will need to follow the steps below to make a withdrawal from your club account.

We need to be able to track how much money was raised at an event or fundraiser compared to the expenses that were incurred. In some situations, there are also sales tax implications on certain fundraisers (such as some sales).

Deposits should be made the day following an event, or for ongoing sales, deposits should be made on a regular basis.

How can we make a withdrawal from our club account?

All withdrawals must be approved by the club. The guidelines are below:

- All Expenses should be approved in advance. The SGCC/Club is not obligated to pay for an expenditure without the proper pre-approval.
- SGCC/Club Expenditure Request Form –must be completed and signed.
- Fund Activity Consent Form- must contain date of the meeting, the motion requested and the amount requested. The form must also contain signatures of the club members and the club advisor.
- Documentation attached:
 - For reimbursements, this means that **original** detailed receipts must be attached. If paid by a credit card, the copy of the credit card receipt with the total is not sufficient. Itemized receipts must be submitted.
 - For payment to an outside vendor, this means that **original** invoices must be attached.
- Proof of receipt of items must be provided. This can be done by:
 - Packing Slip attached to invoice/authorization
 - Tracking results (as long as tracking number is clearly listed on the invoice or other document related to the purchase)
 - Signature, Date, and written statement that all items have been received – done by the individual that received the items.
- Before payments to any vendors are made, the vendor must either be established in the District’s system of record (Banner) or have a completed W-9 on file. Club Treasurers should work with the Student Activities Office to ensure that this is done prior to the expense being made.
- Services – any individual or company providing a service (not a product) to the SGCC or Club **MUST** have an independent contractor agreement and the appropriate insurance certificate on file. The documents associated with the Independent Contractor Agreement must be completed and approved prior to the work being done. Club Treasurers should work with the Student Activities Office to ensure that the necessary paperwork is completed.
- Contracts – The KCCD Chief Financial Officer is the only individual authorized to sign contracts on behalf of KCCD, including for the SGCC and student clubs. The SGCC Executive Board must approve all contracts before being forwarded through the KCCD approval process. The minutes reflecting the approval must be attached to the request.
- Advances - We will issue a check out of club funds to a member of the club as an advance, so long as the Expenditure Request Form and the Fund Activity Consent Form indicate the type of purchases being made and contain the appropriate approvals. In addition, the individual **MUST** return the **original** receipts and any remaining funds as soon as the purchase is complete. The funds can only be used for the type of purchase that was authorized on the Expenditure Request Form and the Fund Activity Consent Form.

- For the Ridgecrest campus, these receipts and remaining funds need to be brought to the Business Office.
- For campuses other than Ridgecrest, the individual who the check was payable to must submit detailed/itemized receipts and a copy of the deposit slip for the difference between the amount of the check and the total of the receipts.

In July 2010, the SGCC Board authorized expense tolerance levels. If the receipts/invoices exceed the amount authorized, the following tolerance levels will be implemented:

- If less than 5% increase, expense will be processed
- If more than 5%, but less than 10%, expense will be processed and club notified of increase in expense
- If more than 10%, expense request will be returned to the club for additional approval.

What expenses are not allowed?

The following are not acceptable expenses from SGCC/Club funds:

- All funds raised on behalf of the club MUST benefit a group of students, not individual students.
- Donations of club funds to outside entities are not permitted. If a club would like to raise funds on behalf of an external organization, all donations must be specifically made for that organization.
- Expenses cannot be considered a gift of public funds. Items cannot be purchased to be given away. The SGCC/Club should solicit donations from local businesses for any items to be given away.
- Awards to students for excellence are not allowed UNLESS specifically approved by the KCCD Board of Trustees.
- SGCC/Club funds cannot be used to purchase clothing/attire for employees.

How can I find out about the balance of our club account or review activity?

The **only** official record of club accounts is maintained by the Business Office at the Ridgecrest campus. Club funds should not be held in any another fashion, even with an advisor. Clubs cannot establish bank accounts using the college or club name.

To request the balance of the club account or to request a listing of all activity within a certain time period, you can stop by the Business Office at the Ridgecrest campus and make a request or you can email ccbusinessoffice@cerrocoso.edu. Please allow 24-48 hours for your request to be processed.

SGCC / CLUB EXPENDITURE REQUEST FORM

DATE OF REQUEST:

Please check the appropriate organization:

SGCC [] -or- CLUB [] Club Name:

ACTIVITY: DATE:

ACCOUNT NUMBER: AMOUNT REQUESTED:

EXPLANATION OF EXPENDITURE(S):

NAME OF PAYEE: Phone

MAILING ADDRESS:

FEDERAL I.D. /SOCIAL SECURITY/RESERVATION/INVOICE NUMBER:

Please mail check [] Will Pick Up Check at C.C.C.C. Business Office [X]

NOTES:

- 1) If payment is an honorarium for a guest lecturer, please include hotel accommodations, travel and specific meals as appropriate. Meals are paid as followed: Breakfast \$12.00 / Lunch \$15.00 / Dinner \$28.00. The mileage rate for the 2011-2012 year is 55.5 cents per mile.
- 2) Meal allowances for students attending conferences/out of town functions where meals are not provided will be paid as follows: Breakfast \$5.00 / Lunch \$7.00 / Dinner \$10.00.
- 3) Clubs and organizations or their individual members spending in excess of funds officially budgeted or allocated shall be responsible for those monies over the documented allocation. Expenditures not accompanied by a receipt (or followed up with a receipt within three days of the event, activity, or trip) may become the responsibility of the purchaser.

AUTHORIZED SIGNATURES

SGCC Finance Manager / Club Treasurer

Club Advisor

Student Activities Coordinator

Vice President, Student Services

REV 2/2013

Fund Activity Consent Form

Organization's Name: _____

Date of Meeting: _____

Date of Event: _____

Motion: _____ moved _____ seconded
(Members Name) (Members Name)

To pay: _____ up to _____

For: _____

*Motions require a Simple Majority Approval by a Roll Call.

Roll Call _____ Yes/No/Abstain (Use back as needed)

- | | |
|-------------------|-------------------|
| 1. _____ (Y/N/A) | 16. _____ (Y/N/A) |
| 2. _____ (Y/N/A) | 17. _____ (Y/N/A) |
| 3. _____ (Y/N/A) | 18. _____ (Y/N/A) |
| 4. _____ (Y/N/A) | 19. _____ (Y/N/A) |
| 5. _____ (Y/N/A) | 20. _____ (Y/N/A) |
| 6. _____ (Y/N/A) | 21. _____ (Y/N/A) |
| 7. _____ (Y/N/A) | 22. _____ (Y/N/A) |
| 8. _____ (Y/N/A) | 23. _____ (Y/N/A) |
| 9. _____ (Y/N/A) | 24. _____ (Y/N/A) |
| 10. _____ (Y/N/A) | 25. _____ (Y/N/A) |
| 11. _____ (Y/N/A) | 26. _____ (Y/N/A) |
| 12. _____ (Y/N/A) | 27. _____ (Y/N/A) |
| 13. _____ (Y/N/A) | 28. _____ (Y/N/A) |
| 14. _____ (Y/N/A) | 29. _____ (Y/N/A) |
| 15. _____ (Y/N/A) | 30. _____ (Y/N/A) |

Decision on Motion: Passed/Failed (circle applicable)

- ❖ Supported By: _____ (number of supporting members)
- ❖ Opposed By: _____ (number of opposing members)
- ❖ Abstained By: _____ (number of abstaining members)

Advisor in Attendance: _____ Date: _____