

**PROCEDURES FOR PROVIDING FUNDS FOR THE SCHOOLS  
(Outside the appropriated budget)**

Any organization wishing to raise funds for individual schools or the school district under policy DDA must follow these procedures:

1. A representative of the fundraising organization must fill out the attached form and present it to the Principal before any targeted fundraising activity can begin.
2. The Principal must approve the request and submit it to the Superintendent for further approval before any such fundraising can begin.
3. Annual fundraising events for targeted purposes or events must be preceded by receipt of approval of the Principal and the Superintendent regarding projected use of the funds.
4. Any school related organization will submit a budget or financial plan to the appropriate principal in order to identify potential gifts which may need Superintendent approval and/or School Committee(s) acceptance.
5. The Superintendent will inform the School Committee(s) of all gifts and acknowledge receipt of these gifts.
6. Funds must cover the entire cost as determined by the Superintendent.
7. Funds are given to the School Committee(s) who will then direct the purchase or hire of the identified items/personnel.
8. The entire amount must be available before the purchase is made.

In addition, there is presently one mechanism (ABSAP) through which donors, gift-givers and fundraisers can contribute funds to be used by the school systems. All such monies will be disbursed for targets approved by the Superintendent.

**Tax Deduction Status:** All gifts and donations given to the schools, whether contributed individually or through other mechanisms, are eligible for consideration by the IRS for tax deduction.

**Fundraising Activities:** The School Committees do not place any restrictions on the nature of appropriate fundraising activities.

**School Committee Approval:** Any direct gifts or donations valued at more than \$500 require acceptance by the School Committee(s). Gifts between \$100 and \$500 must be documented to the Superintendent.