# MSD: Fundraiser Revenue Controls, Tax Treatment, and Activity Benefit

Funds collected through a fundraiser should be spent for the purpose for which the funds were collected and should be deposited and accounted for through District or school accounts according to District cash-handling procedures. When cash is involved, proper controls should include more than one person counting money, prompt deposit, reconciliation of ticket or product sales, and retention of related records with the receipt documentation.

Fundraisers should be structured to benefit the full program, group, team, or activity whenever practicable. When fundraising is organized for the benefit of a program or activity, funds should be pooled for the collective benefit of that program or activity and should not be treated as private funds of individual students, employees, or outside groups.

Sales tax treatment, non-taxable fundraiser status, school picture programs, vending, vendor contacts, and other commercialism issues shall be administered consistently with District fiscal procedures, Utah State Tax Commission guidance, the current USBA model, and the District's procurement and cash-receipting policies.

*Source: MSD School Transparency Packet, Section 4 Fund Raising, updated 2024; MSD Policy 2070, Commercialism, Fundraising, and Donations, approved 2024.*