

6. Can I attribute fundraising dollars to the student/family that raised the funds?

No. Cooperative Fundraising or individualized tracking of fundraising dollars is prohibited by the IRS for charity non-profits like PRUBO and its member groups. Fundraising dollars must be used for the benefit of the group, not individuals, regardless of who helped raise the funds. Below is an excerpt from the PR School District Policy 915:

<http://www.boarddocs.com/pa/prsd/Board.nsf/goto?open&id=AN4KCR5064F3>

Cooperative Fundraising – In accordance with IRS Guidelines, cooperative fundraising is prohibited. Cooperative fundraising is defined as when a group’s members join together (cooperatively) to raise money and then credit the funds raised (or the time spent volunteering) to the individuals who participated in raising the money. When records are kept showing how much each parent/student contributed to the fundraising effort these records are called Individual Fundraising Accounts (“IFA”) and are prohibited. (excerpt from PRSD Policy 915)