



## Fundraising Policy

Advisory councils (ACs) must follow ARC and Seattle Parks and Recreation (SPR) approved policies and procedures for fundraising activities, which includes applying for grants, soliciting cash donations, in-kind donations, or requesting corporate sponsorship.

ACs are required to notify the ARC Executive Director, or designee, regarding their intent to apply for a grant, solicit donations or request corporate sponsorship. This notification includes the following steps:

1. Contact ARC in writing regarding the intent to apply for particular grant funds or solicit a particular donor or corporate sponsor.
2. For site-based in-kind donation plans, an email describing the need, request and timing of the plan is required.
3. Submit a project plan to SPR Recreation Manager for approval. If the request includes funding for a capital improvement project (CIP), the Capital Improvements Project Planning form must be used for this step. CIP requests must be submitted to SPR Planning and Development no later than June for the following budget year.
4. Submit approved project plan to ARC Executive Director.
5. This process and approval can be embedded in the annual budget process; if not steps 1 through 4 must be followed.

ACs are **not** authorized to sign grant proposals, award acceptance documents or contracts that imply indebtedness by nature of service or purpose. The ARC Executive Director, or his or her designee, must review and, if pursuant with the mission, vision, and values of ARC, sign the aforementioned documents.

The ARC Executive Director is the official contact for all fundraising activities due to our nonprofit IRS reporting requirements for restricted purpose assets. The ARC administrative offices address (8061 Densmore Avenue N, Seattle, WA 98103) or the Executive Director's email address should be used for all official correspondence with donors. Current audit standards require a centralized record of all donations more than \$1,000. This includes when a donor is sending a donation check or grant payment.

ARC will deposit the payment to the correct AC account and forward copies of all correspondence to the appropriate AC upon receipt. If official correspondence is sent to the AC, it should be forwarded to the ARC Executive Director for processing.

ARC will work with the awarded AC to comply with contract requirements of all grants or benefits to sponsors. This includes filing a timely report according to the donation acceptance letter and approved budget; reconciling grant financial reports with supporting accounting records; and preparing, reviewing and receiving approvals by the authorizing party.

ARC will provide written notification when grant provisions or related regulations require amending or creating policies and procedures to comply with a SPR or donor request if

possible. ARC will meet regulatory requirements related to Human Resources policies and practices regarding hiring and wages. ARC follows the grantor's requirements when using or disposing of equipment purchased with grant funds.

ARC can provide reasonable assurance that consistent treatment is applied in the distribution of charges. Only funder approved charges shall be levied against grants.

If there is an award or grant with a matching requirement, levels of effort and earmarking limitations, the Executive Director or designee will monitor activities to ensure that

1. Requirements and limitations were met.
2. Amounts claimed or used for a match were determined in accordance with applicable laws, regulations, or donor requirements.

ARC assesses an administrative fee on all successful fundraising activities of 3% of the total award. This cost should be included in all fundraising plans and project budgets.