

Friends of
CATCH • A • DREAM
F O U N D A T I O N

GENERAL GUIDELINES

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General Guidelines for Local Fundraising Events

1

We are very fortunate in that increasingly our “Friends” at the grass roots level have embraced Catch-A-Dream and want to magnify our efforts by working in their communities or even broader venues to generate resources and awareness to help us perpetuate what we have come to call “The Vision!”

A new program we call “Friends of Catch-A-Dream” is an opportunity for anyone to become personally involved in supporting the Catch-A-Dream Foundation (CADF) in their own community and beyond. The “Friends” program allows us to provide a local “identity” that can be helpful in community or region-based fund raising efforts. Many people have caught and embraced the Catch-A-Dream “Vision” and have become passionate about helping us continue to serve a very special group of children and families across the US and Canada.

The “Friends” program is a mechanism through which the Catch-A-Dream Foundation embraces local volunteers who desire to raise funds and raise general awareness of Catch-A-Dream in their communities and beyond without the need for chartering chapters or affiliates.



Whether as a volunteer, or simply attending an event, participation and support of a nearby “Friends of Catch-A-Dream” Committee may be the best way for our friends and supporters in various locales to become involved and make a substantial difference on behalf of the Catch-A-Dream Foundation.

2

Registration Guidelines

Registration in the “Friends” program affords benefits to your local efforts on our behalf, including:

- Increased legitimacy in the eyes of the supporting public.
- Added public confidence at the local level and enhanced fundraising efficiency.
- Official listing in our “Friends” registry.
- Sanction as an official “Friends of Catch-A-Dream” committee.
- Authorization to use our name and indicia in marketing your “Friends” project.
- Authorization to access special product purchase programs to support your raffles, auctions, etc.



These Guidelines are designed to assist our friends, whether operating as an official “Friends” committee or under your own local organization name. To receive the maximum benefit and official sanction by Catch-A-Dream, including access to logos, promotional materials and special purchase programs, registration is required.

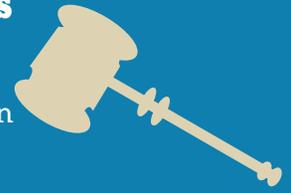
1. How to Register

- a. Registration is a simple process that requires submission of the Registration Application, found in **APPENDIX II**.
- b. Complete the application and submit to the CADF Office.
- c. You will receive confirmation of registration after review and approval, along with a credentials card that can be used to validate your status as a registered Committee.

2. Legitimate Activities

- a. The types of activities that can be conducted on the local level are only limited by the imagination!
- b. We do not seek to dictate the nature of the activity that may best fit YOUR particular situation or community, but it is important that a significant level of decorum and integrity is maintained.
- c. In light of our mission, vision and values system, we cannot support any "Friends" activity conducted in conjunction with, or sponsored by the alcohol, tobacco or gaming industries.
- d. We recognize that social perceptions vary widely regarding the presence and/or use of alcoholic beverages, but we respectfully request that discretion be applied in all circumstances. Our preference is that alcohol not be served or consumed at "Friends" events, thus ensuring a safe, wholesome and family-friendly atmosphere. When, and if, alcohol is present, we request and expect moderation and discretion.
- e. Ultimately, we prohibit any activity in conjunction with a fundraiser that is, or might be considered, inconsistent with our mission or values.
- f. Catch-A-Dream Foundation reserves the right to withdraw the sanction and endorsement of any "Friends" committee that willfully or blatantly violates these priorities or any "Friends" protocol or principle.

LEGALITIES



- 1.** Be sure you know the local and state laws in your location regarding fund-raising events. In some locations, these are tightly regulated or even prohibited.
 - The Catch-A- Dream Foundation cannot assume responsibility for any activity conducted by a "Friends" Committee that violates any local, state or federal law.
 - "Friends" Committees cannot be established under the auspices of the CADF charter or its IRS issued 501c3 "umbrella."
 - "Friends" Committees function as fiscally and legally separate entities from the Catch-A-Dream Foundation.
- 2.** Use of CADF Indicia and Identity
 - Registered "Friends" may use the Catch-A-Dream name (I.E., Catch-A-Dream; Catch-A-Dream Foundation; CADF,) logo and wordmark in your promotion, as long as there is no activity that is inconsistent with our values and provided the name, logo, wordmark or any slogans are used verbatim without alteration.
- 3.** Style and Printing
 - When spelled, the name should, whenever possible, be printed in Times New Roman Font.
 - "Catch-A-Dream" should ALWAYS be hyphenated. This is important for copyright purposes.
 - When using an abbreviation, "CADF" should ALWAYS be used; use of the acronym "CAD" is not acceptable, as it may cause confusion with other copyrighted acronyms.

3. Management of Funds

- a. Establishing a "Doing Business As" account (DBA) allows you to legally run and operate a "business" under the fictitious name of your choice while preventing others from using the name.
 - i. It also allows you to open a business checking account under the DBA name instead of just your personal name, and provides a separate accounting system to prevent your charitable efforts from becoming entwined in your personal accounts and finances, which can have tax implications that are better avoided than encountered!

FAQs

"How do I manage the funds, keep them separate from my personal finances, and have funds to cover costs of the event or project?"

We recommend that you establish a non-profit "Doing Business As" (DBA) account at your local banking institution. Once the DBA is established, you can manage the fundraising income and expenses through this account, and then transact the ultimate proceeds from the DBA.

- ii. Setting up a DBA is a fairly simple process, but can sometimes involve filing documents with the local County Clerk or equivalent office, etc. Your local banker will generally know what is required.
 - iii. Establishing a DBA is NOT the same as creating a 501c3 or other charitable organization which, in most cases, is not necessary or desirable for these purposes (though not prohibited by CADF.)
 - iv. The DBA must be established using an identification number (EIN, social security, etc) of a member of the local Committee rather than using the CADF EIN.
 - v. Use the DBA to collect funds from entry fees, raffle ticket sales, auctions, etc. and place these into the account to be used to cover expenses. We don't recommend that "donations" be made payable to the DBA, due to reasons explained in Section 6 below.
- b. All net proceeds from a "Friends" event must be transacted to the CADF. We do not allow proceeds from Friends of Catch-A-Dream activities to be allocated to other projects, charities or entities.
- i. The "Friends" Committee may retain a small portion of the funds in the DBA (or other) account to provide start-up funds for the next "Friends" activity. Up to 3% of the net proceed may be retained, not to exceed \$200.

4. Charitable Donations – these exist in either of two forms, CASH and IN-KIND

- a. Cash – cash, checks, money orders, etc
 - i. Any donor or contributor who desires a tax receipt from Catch-A-Dream for a charitable cash donation should make the donation payable directly to our Foundation.
 - ii. In some cases, your supporters will desire to send a check directly to the CADF office. This is perfectly acceptable. It is vital, however, that they indicate to us that the donation is in support of your "Friends"

committee, thus ensuring proper assignment of the funds to your account in our records.

- iii. A check written to you personally, or even your DBA or event name, despite the fact that the money ultimately reaches our foundation, can be credited to that individual in our books (IRS regulation) ONLY if you:

1. Provide a written statement detailing the "trail" originating with the donor, passing through your account(s), etc.
2. Provide detailed contact information on the donor (name, address, telephone, check #, etc.)
3. Clearly convey in the statement the originating donor's intent to make a charitable contribution to the Foundation. See **APPENDIX III** for a sample format.
4. Given the complexity of this audit trail, we recommend against this approach when an alternative exists (and it generally does exist!)
5. Use of a simple CASH receipt book (available at most department stores, office supplies, etc) can expedite this process.
 - a. Provide the donor a temporary cash

RECEIPTS

As a 501c3 organization, CADF is required to account for resources given or otherwise transmitted to us by donors, benefactors and supporters. Our books are audited annually by an independent firm, and good business practice dictates detailed tracking of income and expenses. Both cash and "in-kind" donations must be tracked in the receipt process. Any product or service (in-kind contribution) donated to your "Friends" activity or event is technically given to CADF, and thus these must be properly receipted and reported to our office. We, in turn, provide the final receipt to the donor for tax purposes.



b. Auction item purchases represent charitable donations only when the price paid for the item exceeds the fair market value of the item. In that case, the charitable contribution credit equals the difference between the price paid and the fair market value. In these cases, if the successful bidder desires a tax receipt, you can simply submit a note to our office indicating the details of the transaction and the difference between FMV and auction price. We will provide the appropriate receipt.

6. Procurement of Product for Auction, Raffles, Prizes, etc.

- a. In most cases, you will have local merchants, manufacturers and other business entities that can be solicited for in-kind donation of product for these purposes. We encourage you to take advantage of the local generosity and the common desire to “be part” of something significant. In all cases, exercise diligence in properly receipting and accounting for these donations.
- b. We ask that you refrain from contacting any of our national corporate partners for “donations.” These companies support us directly in various ways, and we do not want to jeopardize that support by “dipping into the well” too many times.

7. Final Accounting and Transaction of Proceeds

- a. We have developed a Financial Report form that should be used to summarize the financial activities on the project (not all entries on the form will apply to every project). See **APPENDIX V**.
- b. The form should be completed and returned to the CADF office along with all in-kind receipts and the proceeds.
- c. Proceed checks can be made payable to Catch-A-Dream Foundation and mailed to us at 2485 Ennis Rd, Starkville, MS 39759.

The bottom line is that accounting and general accountability are very critical. We recommend that you avoid mixing “Friends” funds with your personal financial accounts; there is too much room for error, potential for personal criticism or allegation, and even personal income tax implications. Proper attention to detail will help avert any personal tax liability issues for you or your group members, and will provide assurance to your supporting public that your activity is legitimate, trustworthy and that the proceeds will, indeed, be transacted to the charity!

SPECIAL PURCHASE PROGRAMS

We have developed “special purchase” programs with a limited number of manufacturers and distributors whereby “Friends” committees can be afforded discounts on items to stock raffles, auctions, etc. We believe this a more sustainable means to keep these partners involved and supporting our efforts on a national basis.

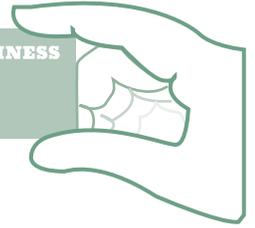
Detailed information on this aspect of the “Friends” program is included in **APPENDIX VI**.

WHAT IF A DONOR INDICATES THEY DO NOT WANT A RECEIPT?

We are required to provide receipts for all donations valued at \$250 or greater. This is a common response, especially in the business community, where these companies generally report the donations as “marketing expense” rather than charitable contributions. In these cases, we request that you complete and submit to our office an in-kind receipt anyway. This allows us to accurately determine the “income” in our financial records for ultimate reporting and audit purposes.

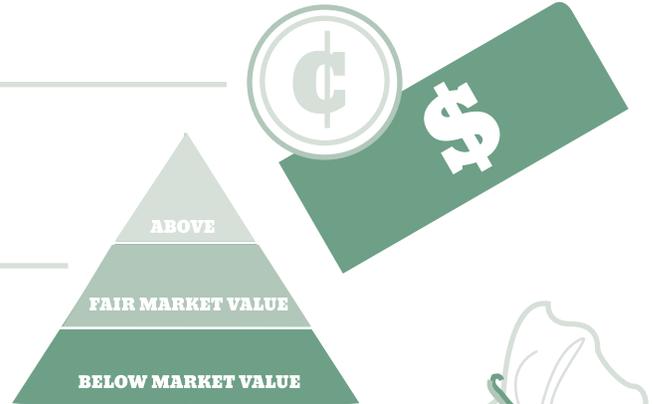
DBA - DBA, which stands for Doing Business As, is the name that a business uses instead of the legal name of the owner or owners.

NAME OF BUSINESS



Charitable donation - any monetary or non-monetary (In-Kind) contribution to a charitable organization for which nothing is received in return.

Fair Market Value - the retail value of an in-kind product, good or service donation or the price the donation would bring on the retail market. This must be a realistic and verifiable value.



Proceeds - the term used for the excess funds left after all expenses are paid. In one sense, proceeds represents the “profit” from the fund raising activity that actually is transacted to the charity.

501c3 - a 501(c) organization or simply “a 501(c)” is an American tax-exempt, nonprofit corporation or association. Section 501(c) of the United States Internal revenue Code provides that 26 types of nonprofit organizations are exempt from some federal income taxes. 501(c)(3) exemptions apply to corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, educational purposes, to foster national or international amateur sports competition, promote the arts, or for the prevention of cruelty to children or animals.



Another provision in the tax code provides a deduction, for federal income tax purposes, for some donors who make charitable contributions to most types of 501(c)(3) organizations, among others. Regulations specify which such deductions must be verifiable to be allowed (e.g., receipts for donations over \$250). Due to the tax deductions associated with donations, loss of 501(c)(3) status can be highly challenging to a charity’s continued operation, as many foundations and corporate matching programs do not grant funds to a charity without such status, and individual donors often do not donate to such a charity due to the unavailability of the deduction.

Registration Application

Friends of
CATCH•A•DREAM
FOUNDATION

Name of Organization: _____

(Your existing organization name)

OR

(You may adopt a "Friends" identity)

Friends of Catch-A-Dream _____

(Your town or community name)

Name of Primary Contact: _____

Mailing address: Street or PO Box _____

City _____ State _____ Zip _____

Shipping address: Street _____

(if different) City _____ State _____ Zip _____

Primary Contact E-mail: _____

Phone: _____ Cell Phone: _____

Secondary Contact Name: _____

Secondary Contact E-mail: _____

Phone: _____ Cell Phone: _____

The undersigned agrees that he/she, along with his/her collaborators, partners, organization members, successors, heirs, and assigns will hold harmless and forever indemnify the CATCH-A-DREAM FOUNDATION, its Board of Directors, agents, and collaborating and supporting organizations from any fiscal, physical or legal liability associated with any compromise, injury or death resulting from, or in association with, or during the execution of any activities conducted in accomplishment of, the objectives of the Friends program. We verify our commitment to upholding the integrity of the Catch-A-Dream mission and value system and assure the Foundation that all activity conducted by our organization will be consistent with that mission and value system. By submitting this application for registration with the Catch-A-Dream Foundation we verify that the intent of our organization is to increase awareness and generate resources for the Foundation. We fully understand that all proceeds from any Friends event or activity must be transacted to the Foundation., and that any merchandise, goods or services donated to the activity must be used to benefit the Foundation. We fully understand that although our efforts are in support of the Foundation, the Friends program is not covered under the 501c3 status of the Foundation, and is thus independent of the Foundation in this respect.

Signature of Primary Contact Date

Signed before me this _____ day of _____, _____.

Notary Public _____

NOTE: This form MUST be notarized to be considered by the Catch-A-Dream Foundation.

For Office Use Only

Authorized CADF Representative

Date

Committee #

Third Party Cash Donation Verification

This is to certify that

Donor name: _____

Address: _____

City: _____ State _____ Zip _____

made a cash donation in the amount of \$_____ payable to:

_____ but designated as a

(name of Friends of CADF or other local entity)

donation to the Catch-A-Dream Foundation. By means of this statement, we are transacting the exact amount of said donation to CADF on behalf of the donor listed above, and verifying that the donor received no goods or services in return for this donation.

Signature of Authorized Representative

Date: _____

Name *of Friends of CADF or other local entity*

Address

APPENDIX IV: In-Kind Donation Form

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EXTERNAL FUND RAISER Catch-A-Dream Foundation In-Kind Donation Receipt

DONOR'S Business/Org. or Individual Name: _____	Date Form Prepared: _____
DONOR'S Authorizing Agent: _____	DONOR'S Contact Name: _____
DONOR'S E-mail: _____	DONOR'S Phone: _____
DONOR'S Address: _____	
DONOR'S City: _____	DONOR'S State: _____ DONOR'S Zip Code: _____
EVENT NAME: _____	Date of Event: _____ Event Rep: _____

PLEASE LIST ITEM(S) DONATED

QUANTITY	DESCRIPTION OF ITEM(S)	FAIR MARKET VALUE
TOTAL FAIR MARKET VALUE \$		

Thank you for your support of the Catch-A-Dream Foundation. We appreciate your donation. Your gift is deductible as a charitable contribution to the extent that it exceeds the value of any goods and/or services you received in exchange for your gifts. Every effort has been made to ensure the accuracy of this receipt. If any errors were made, please accept our most sincere apologies and notify us immediately.

STOP	FOR CADF USE ONLY: THIS RECEIPT IS <u>ONLY VALID</u> IF SIGNED BY A CADF FISCAL OFFICER. THE <u>YELLOW COPY</u> SERVES AS OFFICIAL TAX RECEIPT.
	Goods and/or services (_____) with an estimated fair market value of \$ _____ were provided to you in exchange for your donation.
CADF Representative: _____	DATE: _____
CADF Fiscal Officer: _____	DATE: _____

- ↪ Receipts are in sets of 4.
- ↪ Use cardboard separator between sets.
- ↪ **USE BALL POINT PEN ONLY!**
- ↪ **PRESS FIRMLY TO ENSURE ALL COPIES are LEGIBLE!**

Catch-A-Dream Foundation
 2485 Ennis Road, Starkville, MS 39759
 (662) 324-5700 Office ~ (662) 324-5699 Fax
 info@catchadream.org

- NOTE to EVENT REP:**
- ☞ Return **WHITE** and **YELLOW** copies to CADF Office.
 - ☞ Give **PINK** copy to **DONOR** and **YOU** Keep **GOLD** copy

WHITE = Catch-A-Dream Office's Copy ☞ YELLOW = Donor's Validated Copy ☞ PINK = Donor's Temporary Receipt ☞ GOLD = Event/Fund Raiser's Copy

APPENDIX V: Financial Report Form



Mail Original to:
 Catch-A-Dream Foundation
 2485 Ennis Road
 Starkville, MS 39759



FINANCIAL REPORT



Copy to: **1. CADF Office**
2. Your Files

Type of Function: _____

Date of Event _____ / _____ / _____ Total Attendance _____ Date of Report _____ / _____ / _____

State Name _____ City _____ Type of Function _____

Your Organization Name _____

Address _____ City _____ State _____ Zip Code _____

Arrangements/Tickets	Income	Expense	Net
1. Ticket Sale (# _____ @ _____) (# _____ @ _____)	\$ _____		
2. Arrangement Expenses (meals, etc)		\$ _____	
3. Sub-Total Arrangements	\$ _____	\$ _____	\$ _____
Raffle			
4. Raffle Income and Expense	\$ _____	\$ _____	\$ _____
Live Auction			
5. Live Auction Income and Expense	\$ _____	\$ _____	\$ _____
Silent Auction			
6. Silent Auction Income and Expense	\$ _____	\$ _____	\$ _____
Donations			
7. Direct cash donations to CADF	\$ _____		
OTHER			
8. Framing Costs		\$ _____	
9. Items Purchased	\$ _____	\$ _____	
10. Cash Outlay to Underwrite Expense	\$ _____	\$ _____	
11. Sub-Total from Page. 2	\$ _____	\$ _____	
12. Total Other Income and Expense	\$ _____	\$ _____	\$ _____
13. Grand Total for the Event (Total of line #3, 4, 5, 6, 7, 12)	\$ _____	\$ _____	\$ _____
14. Retained Income from last Event (if any)			\$ _____
15. Sales Tax Collected and Paid to Authority		\$ _____	
16. Net Income for this Event (Total of lines #14 and 15 minus Line 16)			\$ _____
17. Event Proceeds Allocation	Date	Amount	
Cash and Checks Sent to CADF Office	_____	_____	
Credit Card Receipts Sent to CADF Office	_____	_____	
In-Kind Donor Rpts Sent to CADF Office	_____	_____	
18. Retained Income (if any; 3% of line 16 Not to exceed \$200)			\$ _____
19. Total Remitted to Catch-A-Dream Office			\$ _____

Signed _____ Title _____ Date _____

Mail Original to:
 Catch-A-Dream Foundation
 2485 Ennis Road
 Starkville, MS 39759

Friends of
CATCH•A•DREAM
FOUNDATION



FINANCIAL REPORT (page 2)

Other Fund-raising Income and Expense
 (Record additional items here and transfer
 sub-total to line 11.a. on Page 1)

	INCOME	EXPENSE
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Sub-Total Other	\$ _____	\$ _____

Sales Tax Collected and Submitted to Appropriate Authority. Report any sales tax collected, if required in your locale.

City/Local Sales Tax	\$ _____
State Sales Tax	\$ _____
Total Sales Tax Collected (transfer this total to line 16, Page 1)	\$ _____

What are other “Friends” Committees doing?

Friends of Catch-A-Dream Committees in many parts of the country have conducted fund raising a variety of approaches. The list below, though not meant to be exhaustive, includes many of the types of activities employed by our “Friends.” There are many variations of most of these activities, and many include raffles, auctions, etc.

- 3-D Archery Shoot (*Traditional and Open*)
- Archery Balloon Shoot
- Archery Golf
- Golf, Softball, Baseball, Basketball, Volleyball, Soccer Tournaments or special games
- Collection of pledges by athletic teams for accomplishments such as total hits, touchdowns, strike-outs, goals scored, wins, etc.
- Shooting events (skeet, trap, sporting clays, Turkey shoots)
- Fishing Tournaments
- Barbeque cooking contests
- Barbeque sales, fish fries, etc.
- Traditional dinner banquets with raffles, auctions, etc.
- Celebrity hunting or fishing events
- Dove, duck, deer, turkey hunts
- Wild game dinners
- Wild game cooking contest
- Raffle/auction of products such as guns, bows, boats, houses, furniture, sports memorabilia, etc.
- Raffle/auction of services such as hunting or fishing trips, resort stays, lodging, sports tickets, etc.
- Walks, races, marathons with pledges
- Dances
- Musical Concerts
- Art shows, galleries, displays
- Movie days
- Designated cash register proceeds days, weeks, etc by businesses
- Collection of pledges for inches of hair grown or cut/shaved, inches of antler on harvested animals, miles walked, run, books read, etc.
- Motorcycle rides, poker runs, rallies, etc.
- Antique tractor rallies
- Car shows, cruises, rallies
- Dirt track races, motocross, etc.
- Geocaching rallies
- Retriever contests, dog shows, etc.
- Designation of donations to CADF in lieu of gifts for weddings, birthdays, and other special events.
- Trail rides with horses, ATV's, etc.
- Rodeos
- Antique shows
- Bake sales
- Garage sales, flea markets
- Cookbook projects



Martin W. Brunson, Ph.D.

C.E.O.

Brian A. Chisholm

Operations Manager

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Starkville, MS 39759
catchadream.org



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