

Fundraiser Guide

The purpose of this guide is to provide standard procedures for fundraising in the Beaumont Independent School District. Principals, bookkeepers/secretaries, coaches and sponsors are encouraged to become well acquainted with this guide and to utilize it along with the ***Centralized Activity Funds Procedures Manual***.

Definition and Purpose of Activity Funds

The activity funds have been defined as funds consisting of resources received and held by each school to be expended or invested in accordance with conditions of the fund. Specifically, they are all funds accumulated from the collection of student fees and various district-approved money raising activities. Activity funds are to be used solely for the welfare, educational development and morale of students. Each school, with appropriate approval of the Superintendent, may maintain a student activity fund. That fund will encompass the care and administration of those activities and functions relating to student and faculty programs. The administrative policy of the fund shall be that income received for a specific function shall be disbursed only for that function. Upon the dissolution of any function, the school principal shall insure that any liabilities of that function are liquidated; the remaining function assets shall be transferred to the account of the general Principal activity fund.

Campus Activity Funds (CAF) is under the management of the campus principal. The revenue sources in this activity fund generally include vending machines, concessions, campus fundraisers and commissions from school pictures, publications, school stores, student transcripts, student i.d. badges, car registrations and cell phone fines. This fund may also have sub-accounts for the library, grade level, or other groups not defined as student clubs or organizations.

Campus activity funds are considered public funds and must be expended for educational related purposes. The campus Principal may elect to use these funds on items such as staff appreciation breakfast or lunch in order to boost employee morale. Gifts to employees are not allowed. Excessive rewards to employees may appear to be gifts of public funds, which is prohibited by law. Employee incentives may be allowable and can be addressed on an as needed basis.

Student Activity Funds (SAF) belongs to a bona fide chapter such as student groups or organizations. These funds do not belong to the district; however, the district must act as a trustee of the funds. These funds are

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accounted for in a trust fund group. The revenue sources of this fund typically include dues and fundraisers. All expenditures from this fund must be expended for the benefit of the students as approved by the students. The club or organization sponsor shall oversee the funds.

Expenditures from student activity funds (Fund 865) are not subject to purchasing and bid laws but must adhere to guidelines established and district regulations.

The ultimate responsibility of this fund is also under the control of the campus principal.

Fundraising Parameters

In order to lessen the burden on the community and to ensure fundraising activities are successful, the following parameters have been set for conducting fundraisers. These parameters apply to ALL fundraisers conducted by campuses and student groups.

- The campus should not have a fundraiser for the sole purpose of accumulating funds in their activity fund accounts. Fundraisers should be conducted to fund a specific purpose.
- The proceeds raised must then be used for the specific cause/purpose. Example: if a talent show is held to fund a field trip, the funds must be used for the field trip.
- Students cannot be required to participate in fundraisers and cannot be required to raise a certain amount or sell a certain number of items. All money raised must be used to benefit all students of the club or organization.
- Fundraising activities shall not interfere with the instructional program or time.
- Door-to-door sales are prohibited.
- The solicitation of money, goods and/or services from local businesses may be allowed only with campus administrative approval. Campus administration should be sensitive to the number of fundraising activities soliciting directly from local businesses.
- The selling of baked goods or other food items intended for human consumption that have been prepared at home by students or parents/guardians is not allowed.

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Service Projects/Charity Fundraisers

Student clubs may organize service projects for qualified 501(C)(3) charities. The number of service projects per student club is at the discretion of the principal. Service projects must be voted into the club by-laws and cannot be solicited from outside organizations or adult coerced. Service projects are defined as volunteering or providing a community service and not synonymous with fundraising.

Fundraising for charities, families, or individuals for any reason cannot be held at the school or in the name of the school (including student clubs). These types of fundraisers must be handled by outside groups/individuals (booster clubs, PTA, charitable organizations, etc.) Club participants may participate as volunteers for the charities, however, proceeds are not to funnel through activity funds.

Required Forms/E-Course

Before any fundraising activity can begin, all club sponsors and anyone handling activity funds are required to complete the following forms:

- Conflict of Interest (SAF-116)
- Responsibilities of Faculty Sponsors of Student Groups (SAF-113)

No fundraising can begin until the E-Course in Eduphoria is taken. The sponsor must provide a copy of the E-course certificate to the bookkeeper after the course is taken.

You will not be able to obtain approval for any fundraiser until these forms and E-Course are completed and on file with the campus bookkeeper.

Choosing a Fundraiser/Getting Started

The purpose of this guide is to help you successfully navigate the road of fundraising *before you start*. The idea is not to overburden you with rules, but to protect you and the integrity of the District. Failure to follow these guidelines may leave you open to accusation. Take the time to read these rules; then follow them. You will be glad you did.

- Know why you are having a fundraiser before you start. Are you planning a trip for your club, planning an end of year banquet, pizza incentive, a conference, or buying supplies for an activity?
- To determine what size fundraiser to have, look at how many students are going to participate. Don't overdo it. If you buy too much product, you will spend most of your effort just to pay the vendor.

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- Choose a fundraiser that has been tried and proven, especially if this is your first fundraiser.
- Each bona fide club is limited to two (2) tax free fundraisers per calendar year. One in the fall and one in the spring. (see sales tax below)
- Take the school calendar into consideration. Do not schedule a fundraiser during testing days, holidays, etc.
- Set up the fundraiser for a specific period of time (one or two weeks is usually sufficient). In other words, get in and get out! Most of your sales will occur in the first few days.
- Check out a vendor before you make any obligations. Ask your principal, bookkeeper, or other teachers for their experience with that particular vendor. Determine what your percentage of profit will be and what your break-even point is. Ask the question: “Is this profit margin worth the effort required?” A profit margin of 30 to 40 percent is about average.
- If you have excess product when the fundraiser is finished, some vendors will take the product back and issue a credit, however, if your school name is on the product, this is not possible. Find out what your vendor’s return policy is before you make the initial purchase. With Principal approval you may be able to sell excess products at cost or discounted price.
- Keep your product locked up, especially when you are not present. Lost product reduces your profit.

Fundraising Activities

Acceptable Fundraising Ideas

The list below represents some of the most common fundraisers:

- Carnivals **
- School pictures
- Candy, ice cream, popcorn or other food items,
- Dinners (see Food Fundraisers below)
- Cake sales
- Car wash
- Concessions (**print copy of the fundraising form in Eduphoria to support sales**)
- Merchandise such as candles, cookie dough, etc.
- Holiday sales such as Valentine flowers, gift wrapping paper, etc.
- Dance **

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- Comedy Night **
- Karaoke Night **
- Talent Show **
- Haunted House **
- Handmade Christmas Cards
- Hula Hoop Contest **
- T-shirts
- Donations

**** General Admission procedures should be followed, see section 5-4 in the Centralized Activity Fund Procedures Manual ****

Web Based Solicitations – Crowd Funding/Pay Pal

The District has adopted board policy for On-line donations and fundraising sites such as Donors Choose and Go Fund Me, etc., however, the Business Office is in the process of developing procedures in order to use these sites. Once procedures have been implemented, the Principals will be notified. **Do not** utilize these sites until procedures are in place.

Pay Pal accounts **may not** be used to collect money.

Popular Fundraising Companies

Worlds Finest Chocolate, Kona Ice, Deanan Gourmet Popcorn, Cherrydale Farms, Sub Zero

Unacceptable Fundraising Activities

RAFFLES/ BINGO'S OR ANY GAME OF CHANCE – ARE PROHIBITED – Attorney General Opinion JM – 1176 rules that independent school districts are not qualified to hold charitable raffles. PTA may conduct raffles but cannot distribute tickets on school property.

Basketball Games

Basketball games and concessions run by sponsors are considered fundraisers and should follow the district's fundraising procedures.

The sponsor may enter one fundraiser approval request in Eduphoria for the basketball season (*clearly define the beginning and end of your fundraiser for reporting purposes*).

For each game, money is to be turned in daily and an SAF-123 Ticketed Event Sales Report completed for each game.

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After the last game, one Fundraiser Financial Report is to be completed in Eduphoria and should tie back to all the SAF-123 reports submitted. Complete the financial report no later than 5 days after the end of the fundraiser.

Meets held at the Campus

Meets and concessions run by sponsors, where funds will be deposited to student activity accounts, are considered fundraisers. Whether collecting entry fees or admission, or both, the district's fundraising procedures are to be followed. All expenses (e.g. paying officials) are to be processed as a check request. No cash payments.

Food Fundraisers

Fundraisers that include food items that do not meet the competitive food nutritional standards and are intended to be consumed at a school must be sold outside the school day,

Additionally, any foods sold by individuals and groups outside of the food service department must follow the time and place restrictions. See below.

If the food sale is a part of a fundraiser, it is tax exempt.

If the food fundraiser is a dinner sale, pre-numbered tickets can be used for the sale.

For fundraisers involving dinner sales the following will apply:

- Dinner sale tickets must be distributed by the club sponsors
- Pre-numbered tickets must be used for dinner sales
- The sponsor is required to keep an inventory spreadsheet to track all pre-sale tickets, on site sales and uncollected tickets. Use form **SAF-123, Ticketed Events Sales Report**

Texas Department of Agriculture Guidelines

Time and Place Restrictions

What items can be sold as fundraisers during the school day?

- Food items that meet competitive food nutrition standards such as whole grain-rich flour, air-popped popcorn and trail mixes.
- Food items that are not intended to be consumed at school such as ready-to-bake cookie dough or ready-to heat pizza.

Who can sell competitive foods?

Elementary Schools – Food service department ONLY

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Middle Schools – The food service department may sell competitive foods from 30 minutes before the meal service period through 30 minutes after the meal service period on the school campus. Only outside of this designated time period can individuals and groups sell competitive foods on the school campus.

High Schools – The food service department may sell competitive foods during the meal service period where reimbursable meals are sold or consumed on the school campus. Only outside of this designated time period and designated location, can individuals and groups sell competitive foods on the school campus.

Food Fundraisers Outside of the Defined School Day

Food fundraisers where prepared foods (or prepackaged foods) are being sold are allowed as long as it is after district defined school hours. Fundraising may be held on or off campus (with the appropriate approvals).

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Additional Texas Department of Agriculture Guidelines:

- School Day is defined as - the period from the midnight before the beginning of the official instructional day to 30 minutes after the end of the official instructional day. The Competitive Food Nutrition Standards do not apply to after-school programs, events, or activities during the 30 minutes after the end of the official instructional day.
- School Campus is defined as all areas of the property under the jurisdiction of the school that are accessible to students during the school day. Competitive Food Nutrition Standards apply to these places. This includes, but is not limited to, performing arts centers and sports facilities.
- There is no limit on fundraisers that meet the Competitive Food Nutrition Standards. Any food and/or beverage item that meets the standards may be sold on the school campus during the school day.
- Exempt Fundraisers- TX public schools that participate in NSLP (National School Lunch Program) or SBP (School Breakfast Program) may sell food and/or beverages as part of a fundraiser that does not meet the Competitive Food Nutrition Standards during the school day for up to six (6) days per school year on each school campus.
- Food and/or beverages sold during an exempt fundraiser must not be sold in competition with school meals in the food service area during the school meal service.
- Food Sold During the School Day not intended for consumption in schools - Comp. Food Nutrition Standards do not apply to fundraising activities that include the ordering and distribution of food and/or beverages not intended to be consumed during the school day on the school campus. This includes ordering food items that will be picked up a later time in the future. Typically , these foods need further preparation before they can be served/consumed.
- Foods and/or beverages sold to students at concession stands or other events must meet the Competitive Food Nutrition Standards if the sale occurs during the school day on the school campus.

Please consult the Child Nutrition Department for further direction as needed.

Sponsor Fundraising Instructions

Fundraising Approval Form (SAF-112)

Once you've made a decision on a fundraiser, you must complete in Eduphoria, the Fundraising Approval Form (SAF-112) at least two weeks prior to the start of the fundraiser. If you are ordering items to be sold, you may consider completing this form three to four weeks sooner.

- Click Formspace
- Click Submit New Form – left hand side bottom of page
- Select Student Activity

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- Click on Fundraising Approval Form and complete all fields.
- The Principal must approve this form before beginning the fundraiser, you will be notified by email, "Schoolobjects" once approved

Disbursement – Ordering Items

Determine whether the items to be sold are taxable and ask the vendor to provide an invoice/quote that includes sales tax. You must charge students/parents sales tax on taxable items sold unless you are using one of two tax free days (see sales tax section below). Some vendors may not charge state sales tax, in that case, ask the vendors to provide a statement referencing no sales tax charged.

If you are selling t-shirts, which is a taxable item and the t-shirts including tax is \$8.58, round up the sale price to the nearest dollar (ex. \$8.58 becomes \$9.00).

Remember: You will only charge tax on taxable items.

If the fundraiser is approved by the Principal, you may complete the Student Activity Fund Voucher (SAF-104) and attach the invoice/quote from the vendor.

The Principal must approve all activity fund vouchers (SAF-104) prior to any items being ordered. Make sure that the word ***"FUNDRAISER" is on the voucher. Do not order items without approval.***

Once the Principal approves this order, the bookkeeper will enter in TEAMS as a check request.

All payments from student activity must be processed through check request and paid through Accounts Payable. Every check that is written must have backup information from the vendor; such as an invoice or quote. If an order is placed using a quote, the invoice is still required in order to close out the voucher. The invoice should be given to the bookkeeper/secretary to be sent to Accounts Payable.

Do not pay for items from personal funds. No personal reimbursements are allowed!

Cash payments to vendors are prohibited!

Sufficient funds must be available in the appropriate activity fund before issuing a check. The bookkeeper should provide a copy of the Monthly Report of Account Transactions monthly so that you will know your club account balance.

Once you receive your items, it's time to fundraise.

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Collecting and Receipting Money

- All money collected must be accounted for by an official BISD receipt. Receipts verify the amount of money collected and the amount of product sold. They will help to keep your records clear. A little effort here will save a lot of time with the auditor.
- Obtain an official BISD receipt book from your bookkeeper. These are pre-numbered receipt books. **Do not use other receipt books.**
- Write receipts to individuals for amounts of \$5.00 or more. If the amount is less than \$5.00, the Tabulation of Money Collected from Students (Form SAF-103) may be used. This form may be obtained from your bookkeeper.
- Sponsors must also complete the Internal Deposit Slip (SAF-102) which must accompany each deposit turned in to the bookkeeper.

- The receipt books have 3 copies:
 - White copy** - Give to the person from whom you are receiving the money.
 - Yellow copy** - Give to the bookkeeper when you turn your money in.
 - Pink copy** - Remains in the receipt book; all receipt books are returned to the bookkeeper for audit at the end of the school year.

Exceptions to using receipts:

- Concession stand, prepared food sales. (use SAF-112 as support for items sold)
 - Dances – Pre-numbered tickets need to be used.
 - Football program sales.

- **Money must be turned in to the bookkeeper/secretary daily**, (or when cash totals \$20). Face to face counting is required. Always obtain a receipt from the bookkeeper (TEAMS) for money turned in. When face to face counting cannot be done place the money in a sealed tamper resistant bag obtained from the bookkeeper and it will be placed inside the school safe until you return for counting.

- Do not keep large amounts of cash on hand.

- Do not withhold cash from money collected to purchase items.

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- Never place the money on the bookkeeper's desk while they are absent and assume they will find it. The bookkeeper/secretary is responsible for depositing funds.
- When accepting checks, make sure that the driver's license and telephone number of the check writer is written on the check.
- It also helps to have the student's name and club name on each check should the check be returned and collections become necessary.
- **Make sure that parents and patrons know to make all checks payable to BISD. Checks cannot be made payable to district employees.**

Fundraising Financial Report (SAF-114)

In Eduphoria, complete the Fundraising Financial Report (SAF-114) within 5 days of the completion of the fundraiser, check that the form is in balance, make a copy of the form from Eduphoria and turn in to the bookkeeper/secretary. The sponsor should also attach all supporting documentation. The fundraiser is not considered closed until this report is complete in Eduphoria and a copy with documentation attached and turned in to the bookkeeper.

The bookkeeper/secretary is responsible for verifying that the total sales and total expenses on the Fundraiser Financial Report (SAF-114) match the revenue.

Remember, the fundraising project cannot begin until approved by the Principal or Activities Director (high school). All purchases must be pre-approved by the Principal before items can be ordered and entered in TEAMS as a check request. If the Fundraising Financial Report is not submitted within the 5 days that it is due, the Principal has the option of suspending sponsor privileges.

Any person that orders merchandise without pre-approval shall assume full responsibility for the payment of the invoice.

ALL FUNDRAISING PROFITS SHALL BENEFIT THE STUDENT BODY OR ORGANIZATION AS A WHOLE.

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Change Funds

Change funds may be set up for special events or activities as follows:

- The sponsor will complete the Student Activities Fund Voucher (SAF-104) indicating the amount of change needed. The form should include a description of the event for which the change is needed, the date and the duration. Obtain approval from the Principal. The bookkeeper/secretary will enter into TEAMS as an Employee Advance/Reimbursement.
- The Business Office will prepare a check.
- The exact change amount of the change fund must be returned to the bookkeeper immediately following the event or at the beginning of the next work day.
- The bookkeeper will write a receipt to the sponsor when the change is returned.
- Change requested should not exceed \$250.00 for high schools, \$100.00 for middle school and \$50.00 for elementary schools.

Recordkeeping

Sponsors will maintain a binder with receipt and expenditure records in chronological order for all fundraising activities. Sponsors are required to keep records for seven (7) years. Copies to keep are:

- Copies of all forms pertaining to Fundraisers
- Copies of Student Activity Fund Vouchers for requested payments
- Copies of fundraising reports and all documents
- List of club officers and bylaws (Club Authorization Form, SAF-126)
- Club meeting minutes
- All other documentation pertaining to the club

Sales Tax

Sale of Items

When placing orders for taxable merchandise you must ask the vendor to include tax on invoices for all orders purchased with student activity (865). These taxable items from student activity (865) are for students/individuals personal use.

A few examples of what is considered personal use are spirit items, athletic programs sold during football games, clothing (cheerleader uniforms, t-shirts, shoes, etc.) student store items and other supplies sold throughout the year, yearbooks, staff

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shirts purchased by the staff, books sold to students at book fairs (vendor pays the sales tax), purchases from the faculty/hospitality, etc.

Exempt organizations qualify for a one-day-tax-exempt sale during the fall and spring. The merchandise for sale must be transferred by the qualified exempt organization to the purchaser in a 24-hour period. An example, in order for t-shirts to qualify as a one-day tax exempt sale, all the t-shirts must be delivered by the student club to the purchasers in a 24-hour period. Payment, however, does not have to be collected in this 24-hour period.

If there are t-shirts left over, they may be sold but sales tax would have to be charged. The one-day tax free sale applies to all sales regardless of whether or not the exempt entity realizes a profit or gain from the sale.

Sponsors should include sales tax in the amount of purchase when selling or purchasing items for students/individuals. If the club is using the sale as a tax free day (fundraiser) it must be indicated in on the SAF-104 and on the invoice. The sponsor must also note on the Fundraising Approval Form in Eduphoria that this is a tax-free sale.

See the following detailed information on sales tax including the Taxable and non-Taxable Chart.

Fundraisers

Determining if a sale is taxable or non taxable.

Step 1. When determining whether a fundraiser or other type of sale is taxable or non taxable, the first consideration is whether the item is a taxable product. The following chart depicts examples of taxable and non taxable items. If the item is classified as non taxable, no sales tax should be assessed.

Step 2. The next consideration is whether the school group is considered a bona fide chapter according to State sales tax laws as stated below:

A bona fide chapter is a group that must be organized for some business or activity other than instruction or a participatory group. Essentially, any student group that is recognized by the school and is organized by electing officers (not just participatory captains), holding meetings, and conducting business are bona fide chapters of the school and each group may have two, one-day tax-free sales in a calendar year.

Groups meeting for classroom instruction or team sports are not categorized as bona fide chapters and do not qualify for the tax-free day sales. For example:

- The school district qualifies for a tax-free day
- The school-wide fundraiser qualifies for a tax-free day
- The Basketball Club qualifies, but the basketball team does not
- The Cheerleader Club qualifies but not the cheerleader team

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- The Debate Club qualifies but debate teams and classes do not
- The French Club qualifies but the French classes do not
- The Senior Class qualifies but not one particular class that has seniors in it

Step 3. If the sales are considered taxable and the school group is considered a bona fide chapter, then the organization may deem the sale as one of its two, one-day tax-free sales.

- Each school district, each school and each bona fide chapter of each school is allowed to have two, one-day tax free sales each calendar year. To qualify for a tax-free sale, the organization must receive products deemed for sale in one shipment. Any items received after the initial shipment must be taxed. During these tax-free sales, the organization may sell any taxable item tax-free when the price of the item is \$5,000.00 or less. There is no limit on the number of bona fide groups at a school or school district.
- Exception: Book Fairs – The school shall collect sales tax on all taxable sales. If the school assumes responsibility for the activity and/or sales, the school is responsible for insuring the tax is paid. Schools may purchase books tax free for their own use because educational organizations have a statutory exemption. However, when students or other individual’s purchase books, the purchase price is taxable and sales tax should be collected at the time of the sale. Sales tax is due regardless of whether the company makes the sale or the school makes the sale for a company on consignment.

TAXABLE AND NON-TAXABLE CHART

TAXABLE SALES

State and local sales taxes shall be imposed and collected on all sales for:

Agenda Books	Magazine subscriptions
Art Supplies and work of art	Musical supplies-recorders, reeds
Artistic CD’s, tapes, videos	Parts-career & Technology classes (not to include products used in cosmetology)
Athletic-equipment and uniforms	Parts-upholstery
Auction items sold	PE uniforms, supplies
Automotive-parts and supplies	Pennants
Band-equipment, supplies patches, badges, uniform sales and rental	Pictures-school, group (if school is the seller)
Book Covers	Plants- holiday greenery and poinsettias
Books-workbooks, vocabulary, library, author (when we are the	Rentals-equipment of any kind

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seller)	
Book Fairs – all books sold	Rentals-uniforms of any kind, towels
Brochure Items	Repair to tangible personal property (i.e, computer repair, house remodeling)
Calculators	Rings and other school jewelry
Calendars	Rummage, yard and garage sales
Candles	Safety supplies
Car-painting, pin striping	School publications-athletic programs, posters
Clothing-school, club, class, spirit	School publications-brochures
Computer-supplies, mouse pads	School publications-newsletters, newspapers (generally not sold though)
Cups-glass, plastic, paper	School publications-reading books
Decals	School publications-sheet music, hymnals
Directories-student, faculty	School publications-yearbooks
Drafting-supplies	School store – all items (except food)
Family and Consumer Science-supplies and sewing kits	Science-science kits, boards, supplies
Fees-copies, printing, laminating	Spirit items
Flowers-roses, carnations, arrangements	Stadium seats
Greeting Cards	Stationary
Handicrafts	Supplies- any sold to students
Horticulture Items	Uniforms-any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts
Hygiene Supplies	Vending-pencils and other non-edible supplies when the school services the machine
Identification Cards – when they are sold to the entire student body (not just the fine for a lost ID)	Woodworking crafts- entire sales to include parts and labor
Locks-sales and rentals	Yard signs

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NON-TAXABLE SALES

School and school related organizations need not collect sales tax on the following:

Ad-Sales – in yearbooks, athletic programs, newspapers, posters
Admission tickets – athletic, dances, dance performances, drama and musical performances
Admission – summer camps, clinics, workshops, project graduation, banquet fees, bids, prom, homecoming, tournament fees, and academic competition fees
Club memberships
Cosmetology Services (Products sold to customers are taxable)
Discount/Entertainment cards and books
Facility rentals for school groups
Food and drinks sold at PTA Carnivals
Sale of food and soft drinks sold during a regular school day, subject to an agreement with the proper school authorities.
Vending machine sales
Meals and food products, including candy and soft drinks, served in an elementary or secondary school during the regular school day.
Candy and food items sold through fundraising drives by PTA or students of the school who are under eighteen years of age
Labor-automotive, upholstery classes (parts are taxable)
Lost Library Books or Lost Textbooks
Magazine subscriptions greater than six months
Parking permits
Services – car wash, cleaning

NSF (Non-sufficient Funds) Checks

From time to time, a check will be returned from the bank for non-sufficient funds (NSF). The District has a policy stating that an additional \$20.00 fee will be charged to any check returned as NSF. Your activity fund will have the face value of the check deducted until the funds and the additional charge are collected. Your bookkeeper will notify you of any returned check.

Audits

An audit is conducted each year by Business Office personnel and the District's external auditors. Throughout the year activity funds are subject to site audits. These are some of the items the auditors are looking for:

- There is a proper receipt from the vendor
- The vendor receipt and amount of the check are the same
- The voucher is completed, including the required signatures

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- The funds were properly used by the club/sponsor
- Pre-numbered BISD receipts were used for collecting all money
- All funds collected were deposited, timely, into the activity fund
- There are no missing receipts
- The fundraiser was profitable
- Copies of expense receipts/invoices are on file documenting the fundraiser
- Copies of financial reports

Quick Reference

Don'ts:

1. Don't keep money in your classroom overnight or bring home for safe keeping. You could be liable for lost funds.
2. Don't use un-deposited cash to make purchases. All payments must be made from activity funds accounts through Accounts Payable.
3. Do not deposit money into your own bank account.
4. Don't make purchases with your personal funds. You WILL NOT be reimbursed. The only exception is a TRUE emergency situation and after you have obtained prior approval from the Activity Fund Office.
5. Don't begin any fundraisers without approval.
6. Don't hold any raffles or games of chance.

Do's:

1. Do write cash receipts to students/parents for all money collected using an official BISD Receipt Book.
2. Do turn in all money collected with the bookkeeper daily. Wait for a TEAMS receipt.
3. Do obtain pre-approval from the Principal for all merchandise and services ordered using the Student Activity Fund Voucher (SAF-104).
4. Do complete the Fundraising approval Form in Eduphoria at least two weeks prior to any fundraising activity.
5. Do complete the Fundraising Financial Report in Eduphoria 5 days after the fundraiser is complete.
6. Do maintain a positive balance in your club account.

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7. Do maintain all club meeting minutes.

Fundraiser – Start to Finish

- Choose a fundraiser
- Fundraiser approved in Eduphoria
- Taxable or Not Taxable determination
- Order Items if necessary (consider time frame)
- Hold the fundraiser
- Complete the Fundraiser Financial Report in Eduphoria
- Spend the funds for purpose designated

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