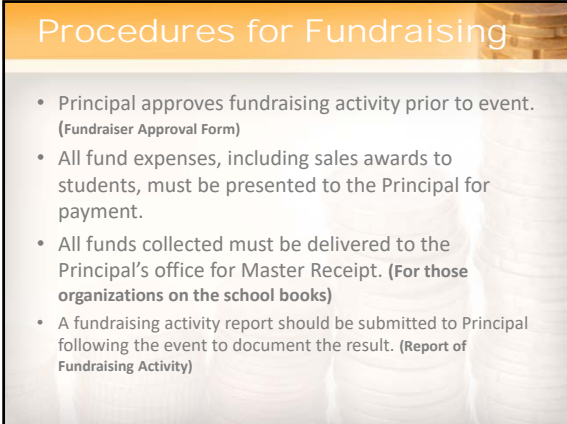


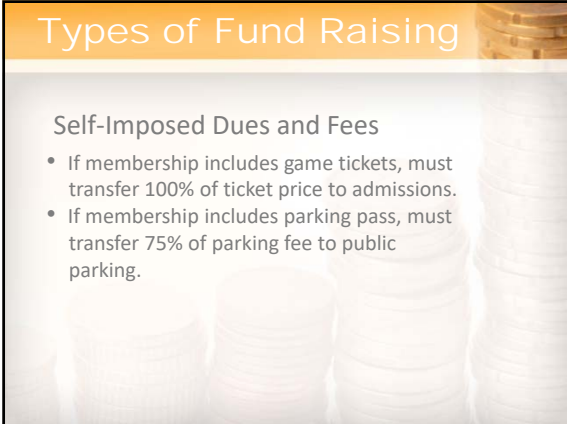


**WORKING WITH
SUPPORT
ORGANIZATIONS ON
FUNDRAISER/REVENUE
PROGRAMS**
Tina Hancock, CSFO, Hoover City Schools



Procedures for Fundraising

- Principal approves fundraising activity prior to event. (Fundraiser Approval Form)
- All fund expenses, including sales awards to students, must be presented to the Principal for payment.
- All funds collected must be delivered to the Principal's office for Master Receipt. (For those organizations on the school books)
- A fundraising activity report should be submitted to Principal following the event to document the result. (Report of Fundraising Activity)



Types of Fund Raising

Self-Imposed Dues and Fees

- If membership includes game tickets, must transfer 100% of ticket price to admissions.
- If membership includes parking pass, must transfer 75% of parking fee to public parking.

Types of Fund Raising

Donations

- Request a letter from the donor to reflect how the funds are to be used
- Tax deductible under section 170(c)(1)
- Funds received from a governmental entity , must be received at the district office
- Donations in excess of \$1,000 MUST be approved by the CFO before they are received

Types of Fund Raising

Grants

- Require submission of an application.
- Funds must be expensed in compliance with the submitted application.

Types of Fund Raising

Concessions

- Support organization must purchase the supplies.
- Members must document a beginning and an ending inventory.
- Members must operate the concession.
- Members must reconcile cash at end of event.
- A facility use fee must be paid in order to keep the funds non-public.

Types of Fund Raising

Commissions

The support organization must

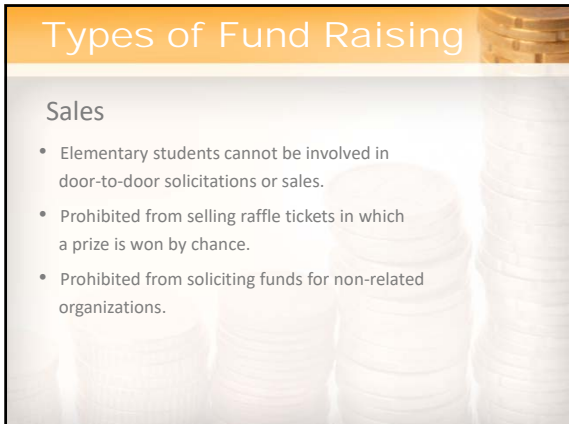
- Promote,
- Distribute,
- Collect, and
- Submit



Types of Fund Raising

Sales

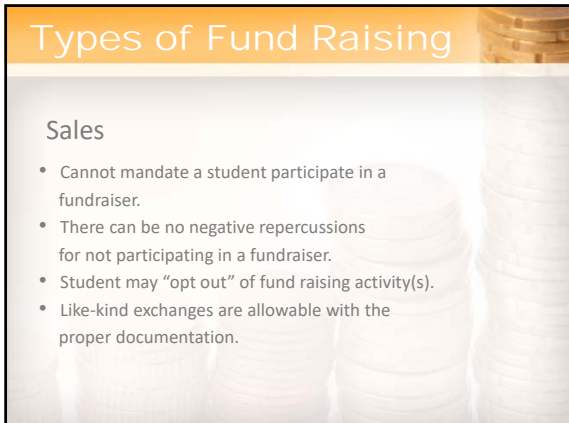
- Elementary students cannot be involved in door-to-door solicitations or sales.
- Prohibited from selling raffle tickets in which a prize is won by chance.
- Prohibited from soliciting funds for non-related organizations.



Types of Fund Raising

Sales

- Cannot mandate a student participate in a fundraiser.
- There can be no negative repercussions for not participating in a fundraiser.
- Student may "opt out" of fund raising activity(s).
- Like-kind exchanges are allowable with the proper documentation.



Types of Fund Raising

Sales

Food and Beverage Sales

- *Smart Snacks in School*
 - Food and beverages of minimal nutritional value may not be sold during the school day.
 - Standards do not apply to foods and beverages sold at events held after school, off campus, or on weekends.
 - Standards do not apply to foods and beverages served at celebrations.
 - Must have prior approval.

Types of Fund Raising

- Sales
 - HCS's considers crowdfunding a fundraiser.
 - Provide written contract to CSFO for approval.
 - All crowdfunding campaigns must be in the name of the local school, not a HCS Board Employee.
 - Funds raised must be under the control of the principal/administrator.
 - If fundraiser includes hardware, software, or web-based subscription purchases, prior approval need from Chief Technology Officer.
 - Any items donated or purchased becomes property of the school.

Types of Fund Raising

Sales

Individual Fundraiser Accounts (IFAs) are unallowable

- Cannot Solicit funds for personal gain.
- All participants must benefit equally.
- May use incentives to encourage participation.

Types of Fund Raising

Sales

- Cannot directly support political activities by providing campaign donations or placing advertisements in support of a particular candidate.
- A facility use fee may be required.

Third Party Fundraising

Things to consider:

- What %/fee does the third party keep?
- Who collects the funds?
- How are the funds accounted for?
- Audit for Third-Party?
- Do they accept online payments? If so, PCI compliant?
- Require Contract the CSFO reviews.

Credit Card Transactions

- Schools are prohibited at this time from taking credit card transactions directly.
- Third-party payment systems: Paywire, Forte, Gateway, Four-Square, etc.
- Transaction Fees-Who Pays
- HCOBE auditors require:
 - a SOC (Service Organization Controls) report
 - PCI Compliant (Payment Card Industry Data Security) verification
 - Current Audit Report

Online Payments Directly to Third-Party Vendor

- Vendor accepts online payments from parents/patrons
- How to track who is paid?
- What type of reporting is given?
- PCI compliant?
- What information is saved or shared by the organization?
- Who is responsible if dispute arises?

Fundraising Ideas

- [Planet Fundraiser](#)
- Publix
- Target
- Color Runs
- Coin Drives/Loomis
- Alabama/Auburn Days

Boosters Gone Bad

- [Parents steal from Booster Clubs](#)
- [Parents sue school for fundraising fiasco](#)
- [PTA uses humor to fundraise](#)
- [Booster President accused of fraud](#)
- [Booster missing \\$20,000](#)
