

- ___1. Plan your sale/event.
 - ___a. What is the purpose of your sale or fundraiser? What will the funds be used for?
 - ___b. Is this a sale or non-sale? (see pg. 6 of Activity Fund Manual)
 - ___c. If this is a sale, is it taxable or non-taxable? (see pg 8 & 9)
 - ___d. For a taxable sale, will we pay the sales tax upfront to the vendor, or add the sales tax amount to the price of our item and have the district pay the sales tax from our Activity Fund Account?
 - ___e. If you are a Student Group Activity Fund, do you qualify for a Tax-Free Sale? (pg. 10)
- ___2. Select a reputable Vendor, utilizing our Local Sources as best as possible.
- ___3. Determine dates for the sale/event. A start date AND ending date.
- ___4. Complete the Authorization to Conduct a Fund Raiser at least 2 weeks prior to the start of your event, and submit to your Principal. **DO NOT** proceed with your Fund Raiser until you have received approval from the Superintendent.

Once Approved

- ___5. Order any necessary materials from the vendor.
- ___6. Advertise your event.
- ___7. Conduct your event. (**Reminder - NO DOOR TO DOOR SOLICITATION!)

As Funds are Collected

- ___8. Have a receipting procedure in place to record all funds collected. (pg.11)
 - ___a. Receipt funds from students turned in.
 - ___b. Deposit funds with School Secretary at least by Friday morning of each week, with a detailed accounting of the total amount being turned in.

REMINDERS:

- All cash & checks collected **MUST** be deposited. Cash collected cannot be used to make purchases or payments of any kind. **NO** personal checks are to be cashed from funds collected.
- No personal checks over \$300.
- Checks must include TDL#, phone #, and physical address.
- **DO NOT** hold more than \$50 in your room overnight.

___c. Obtain a receipt from the School Secretary for any funds turn in.

___9. Pay the Vendor in a timely manner.

___a. Submit a Request for Payment with attached Invoice to the School Secretary. (Must have sufficient funds in your account.)

___b. Mail the check.

After the Event

___10. Complete the bottom portion of the Authorization to Conduct a Fundraiser Form and submit the completed form to your Campus Secretary.

Reminders about Tax-Exempt Purchases with Activity Funds

- The District is entitled to a tax exemption only on items purchased and used directly for the educational process and for the benefit of the School as a whole.
- Purchases made for individual use **DO NOT** have an exemption from sales tax even though they have a connection with the school. (ie. Gifts, band supplies, or uniforms that become the personal property of the student.)