



# BOISE PUBLIC SCHOOLS EDUCATION FOUNDATION, INC.

## Accessing Fund Procedures

(Revised September 4, 2009)

**NOTE: No reimbursements will be made for purchases on State issued Classroom Supply Cards.**

The **BOISE PUBLIC SCHOOLS EDUCATION FOUNDATION** acts as fiscal agent for all monies designated by a donor to a school, program, fundraiser, or staff member. The following instructions explain how to access funds for a Teacher Grant Award, classroom teacher donation, fundraiser, or program expenses:

### 1. Definition

- a. Program Director – an individual responsible for the account and the only person who can access account funds

### 2. The Project Director must follow the Internal Revenue Services 501(c)(3) guidelines

- a. Donations, as well any item(s) purchased with donations, are not transferable to another program, project, or classroom
- b. Donations are non-refundable
- c. Donations cannot be used for Boise School District employee stipends, salaries, or wages
- d. Donations must be used as specified by donors
- e. Donations may not be made or used for personal gain
- f. **IRS rules state**, anything purchased with funds that flow through the Foundation and anything granted by the Foundation, stays with the classroom it was purchased for or given to.

### 3. Ordering/Payment/Reimbursement Timeline

- a. The Foundation processes payments on Wednesday of each week. Funds will be distributed by the first business day of the following week

### 4. Online Orders

- a. The Boise Public Schools Education Foundation does not have the capability to make purchases online. To order online, a Program Director must purchase the item(s) and submit a receipt for reimbursement (see item #6 below).

### 5. Boise Public Schools Education Foundation Purchase Order

- a. A Boise School District 102 or 103 **cannot be used** to access funds unless the request is partially funded by District monies. The Boise School District 102 or 103 must have budget codes stated and be signed by **both** the Principal and the Fundraiser/Program Director
- b. A Boise Public Schools Education Foundation Purchase Order **must be used** to order materials with account funds and must be signed by **both** the Fundraiser/Program Director and the Principal verifying approval of the expenditures. Download the purchase order at the Foundation website, [www.boiseschoolsfoundation.com](http://www.boiseschoolsfoundation.com)
- c. The Fundraiser/Program Director must complete all requested information on the purchase order form. If it is not complete, the Purchase Order will be denied and returned
- d. The total must include all applicable shipping and handling charges. If special arrangements are made with the vendor for shipping or handling charges, specify who the contact person is and their telephone number for verification
- e. When purchasing merchandise from an Idaho vendor, **Idaho Sales Tax must be included**
- f. The purchase order may be sent to the Foundation office through interschool mail

### 6. Reimbursement Request

- a. The Fundraiser/Program Director must complete all requested information on the Reimbursement Request form, [www.boiseschoolsfoundation.com](http://www.boiseschoolsfoundation.com)
- b. The Fundraiser/Program Director must sign all receipts, vendor invoices or written requests for payment and staple them to the Reimbursement Request form. The Principal **must** also sign the reimbursement request verifying approval of the expenditure. If it is not complete, the reimbursement request will be denied and returned
- c. Written requests for payment, receipts and/or vendor invoices must total \$25.00 before submitting
- d. All receipts, vendor invoices or written requests for payment **must include Idaho sale tax** if purchased from an Idaho vendor

**7. Grant Award Program Account Fund**

- a. A Grant Award is for a one-year project only. Any unexpended funds in a Grant Award account at the end of the current fiscal year, will be absorbed into the Foundation's Unrestricted Fund
- b. To access Grant Award account funds, follow procedures number 5 or 6 above

**8. Time Line**

- a. All requests for purchase orders or reimbursements must be received by the Foundation office by **May 15, 2009**. No orders or checks will be processed during the month of June
- b. After the **May 15, 2009 deadline**, purchase orders and reimbursement/direct payment requests will be processed after **July 1** of the new fiscal year

**9. Inactive Accounts**

- a. An account that has not experienced any activity for two consecutive fiscal years will be absorbed into the Foundation's Unrestricted Fund at the end of the second fiscal year.

**10. Thank you note to donor**

- a. Please immediately acknowledge your gift from the donor. Indicate the amount you received, how you plan to use the donation, what the gift will mean to your students, and how appreciative you are of the gift. A donor's expectation is the donation will be used in the year it was given, unless otherwise stated.