



# BOISE PUBLIC SCHOOLS EDUCATION FOUNDATION, INC.

## Fundraiser/Program Procedures

(Revised August 10, 2010)

**READ THE FUNDRAISER/PROGRAM PROCEDURES CAREFULLY**

1. Fundraiser/Program donations cannot be accessed until the Foundation has received and approved a completed Fundraiser/Program Application. The Fundraiser/Program Application is online at [www.boiseschoolsfoundation.com](http://www.boiseschoolsfoundation.com)
2. Due to IRS changes concerning 501(c)(3) organizations, the Boise Public Schools Education Foundation **will no longer accept** individual donations from fundraisers that sell goods or services such as:
  - Cookie dough
  - Wrapping paper
  - Shirts or uniforms
  - Spirit packs
  - Auction items in which the value is more than 10% of the donation amount
    - i.e.: \$100 purchase, value of goods or services can be no more than \$10
    - **Remember, when running a fundraiser it is your responsibility to inform the donor of the value of goods or services received, as well as paying all applicable sales tax**
3. The Foundation will still accept, process and receipt:
  - Donations to Read-A-Thons, Walk-A-Thons, etc.
  - Designated donations to teachers, programs, projects, PTO/Booster Clubs and school sanctioned sports and clubs
  - Net funds from auctions or goods/services fundraisers
  - Bricks/School Improvement
  - Dues to PTO/Booster Clubs
4. The Foundation encourages you to use a direct-ask form of fundraising. Experience proves it is a more effective and fruitful type of fundraising. If you have any questions on how to set up a direct-ask fundraiser, please call the Foundation office at 854-4063 or 854-4065 and we will assist you.
  - Benefits include:
    - 100% of donation goes to your program, project or group
    - No need to order and track items – which is very time consuming
    - Donations can come directly to the Foundation, which has bonded, insured staff processing donations and an independent Board of Directors overseeing the Foundation
    - Most parents would rather give a straight donation than buy more “stuff”
5. ***NEW** - Due to increases in paper/postage costs, the Foundation office will now assess a charge of \$.50 (\$.55 as of February, 2011) per fundraising receipt mailed. The Fundraiser/Program Director may opt to have the Foundation send all receipts to them through interschool mail and they will be responsible for mailing and/or distributing the receipts.*
6. A current Fundraiser/Program Director must submit a Fundraiser/Program Application for an ongoing fundraiser/program account at the beginning of each new fiscal year, September 1. The Fundraiser/Program Application must be **completed** and **approved** before proceeding with a fundraiser/program.
7. Information that must be conveyed to donors:
  - Solicitation materials must identify the purpose of the fundraiser
  - Donations are non-refundable
  - Donations must be used for specified purpose only
  - Donations may not be made or used for personal gain
  - Donor will receive a contribution receipt from the Foundation

- Instructions on how to complete the Designated Donation form
  - Donations must be made using the Foundation's Fundraiser/Program form
  - Donations are to be mailed directly to the Project Director then submitted by the Project Director to the Foundation office
8. A completed Fundraiser/Program Application must include the signature of both the Site Administrator and the Fundraiser/Program Director.
  9. The Fundraiser/Program Director and the Site Administrator will be notified, in writing, when the application has been approved or denied.
  10. If the application is approved, a fund account will immediately be established.
  11. A donation to the Foundation may be made in one of the following ways:
    - Check or money order, payable to the Boise Public Schools Education Foundation
    - MasterCard, Visa, or Visa Debit Cards - **Less applicable merchant credit card fees**
  12. *NEW – Accounts will be charged \$35 for insufficient checks. The Fundraiser/Program Director will be responsible for contacting the donor.*
  13. The Foundation will only accept cash donations if the Fundraiser/Program Director, or their designated agent, delivers the cash and a written reconciliation of the deposit to the Foundation office at 8169 W. Victory Road. A Foundation staff member will count the cash while the Fundraiser/Program Director, or designated agent, is present. The Fundraiser/Program Director must attach a list of donors who gave cash, if known, so tax receipts can be prepared for the donors. If a list of donors is not provided, the Foundation will issue the Fundraiser/Program Director one receipt for the total of the cash contribution. Cash will not be accepted through interschool mail.
  14. The Fundraiser/Program Director must follow the Internal Revenue Services 501(c)(3) guidelines listed below:
    - The donation, as well any item(s) purchased with a donation, is not transferable to another teacher, program, or school
    - Donations are non-refundable
    - The donation cannot be used for Boise School District employee stipends, salaries, or wages
    - The donation must be used as specified by the donor
    - The donation may not be made or used for personal gain. Example: A donor cannot donate to a school field trip/activity and specify it is for a particular student. The donation must be used to benefit all participants.
  15. If the Fundraiser/Program is supported by additional fundraising events not included on the application, the Fundraiser/Program Director must notify the Foundation office in advance, in writing, what the events are and the timelines in which they will be conducted.
  16. If the Fundraiser/Program Director designates another individual to access funds, the Fundraiser/Program Director must notify the Foundation office, in writing, who the designee is.
  17. The designee may not submit payment requests without the Fundraiser/Program Director's signature on each Boise Public Schools Education Foundation Purchase Order, invoice, receipt, or other written requests for payment.
  18. When a donor makes a donation, it must **immediately** be submitted to the Foundation office so the donor may be receipted in a prompt manner.
  19. **IRS rules state**, anything purchased with funds that flow through the Foundation and anything granted by the Foundation, stays with the classroom/school it was purchased for or given to.

For information on how to access funds, review the Access Funds Procedures, at [www.boiseschoolsfoundation.com](http://www.boiseschoolsfoundation.com).