

Community ISD

Policies and Procedures

Fundraising

Community ISD
District Fundraiser Procedures

Purpose

The District may conduct fundraising activities to generate supplemental revenue that benefits the District, campuses, student organizations, and students. These procedures are established to ensure all fundraising activities are properly authorized, managed, and conducted in compliance with applicable laws, regulations, and District policies.

References

- Texas Administrative Code §§26.10 and 26.12
- Community Independent School District Board Policy FJ
- Texas Department of Agriculture – Texas Public School Nutrition Policy
- United States Department of Agriculture – Smart Snacks in Schools

Procedures

Approval Requirements

All school and student organization fundraisers must receive prior approval from the campus principal and the Assistant Superintendent of Finance and Operations before the fundraiser begins.

A completed Fundraising Application must be submitted for approval prior to the start date of the fundraiser.

Financial Reporting

A Financial Recap Report must be submitted to the Finance Office within 10 days after the fundraiser concludes.

Sponsors are responsible for maintaining copies of the approved Fundraising Application and completed Financial Recap Report for their records.

Sales Tax Compliance

The Assistant Superintendent of Finance and Operations will determine whether a fundraiser is subject to sales tax requirements. Refer to the District's Sales and Hotel Occupancy Tax Procedures for additional guidance regarding taxable sales.

Fundraiser Scheduling

Fundraising activities will be reviewed and monitored to avoid excessive overlap or saturation within the community during requested fundraising periods.

Prohibited Activities

In accordance with Board Policy FJ (Legal), the District shall not sponsor or conduct raffles.

Food-Related Fundraisers

Fundraisers involving food sales must be coordinated with the Director of Child Nutrition prior to submitting the application for approval to ensure compliance with all state and federal nutrition regulations.

Purpose of Fundraisers

All fundraisers must have a clearly defined purpose, and funds raised must be used for that intended purpose. Fundraising activities should directly support students, programs, or organizations.

Cash Handling

All money collected through fundraising activities must be handled in accordance with the District's Cash Management Procedures.

Money shall not be collected during instructional time unless approved by the campus principal.

Inventory and Resale Tracking

Items purchased for resale must be properly tracked. The Financial Recap Report must include:

- Total number of items purchased
- Total number of items sold
- Any damaged, returned, or unsold items

Copies of vendor invoices must be attached to the Financial Recap Report upon completion of the fundraiser.

Student Activity Funds

For student activity fundraisers, funds are considered student funds held in trust by the District. Students within the organization should participate in decisions regarding the use of fundraiser proceeds whenever appropriate. Fundraising activities may also serve as educational opportunities related to organizational management, parliamentary procedures, and financial accountability.

Payment of Obligations

All outstanding invoices, debts, and obligations related to the fundraiser must be paid before fundraiser profits may be used for other purposes.

Purchasing Requirements

All fundraiser-related purchases must comply with the District's Purchasing Procedures.

Prior approval and an issued purchase order (PO) are required before making any purchases. The District will not reimburse employees or assume responsibility for unauthorized purchases made without an approved PO.

Employee Compensation

If fundraiser proceeds are used to compensate District employees for additional work duties, compensation must be processed through the District's payroll office. Cash payments or reimbursements are strictly prohibited.