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**Technical Assistance Advisement 2022-001**

Internal Accounts Fundraisers using E-Funds for Schools

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| **Question** |  | **Response** |
| 1. Can I use E-Funds for Schools to collect fundraiser proceeds? |  | E-Funds for Schools can be used to collect payments for fundraisers under the following circumstances:   1. when items will be sold only to students enrolled at the school sponsoring the fundraiser. For example: T-Shirt sales, Blue Pops, Candy Grams 2. when items will be sold to the general population. The purchaser will pay a fee in exchange for an item. For example: Candy sales, Poinsettia sales, Dinner sales.   Donation based fundraisers where the purchaser does not receive a tangible item in exchange for the purchase **cannot** be processed using E-Funds for Schools. |
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| 1. How do I set up a fundraiser using E-Funds for Schools? |  | The steps necessary to set up a fundraiser when payments will be collected electronically via E-Funds for Schools are as follows:   1. A properly completed Activity Request Form should be prepared by the teacher/sponsor and submitted to the school principal for approval. This form should include date of the fundraiser, items to be sold, sales price and intended use of fundraiser proceeds. 2. Upon receipt of approval of fundraiser from the school administrator, The ***E-Funds Payment Item Request Form – Fundraiser*** must be completed including all approval signature and submitted to the LCS Finance Department for creation of the fundraiser in E-Funds for Schools. 3. The properly completed ***Activity Request Form***, ***E-Funds Payment Item Request Form – Fundraiser***, and the ***Fundraiser Reconciliation Report*** must be maintained as a part of the school’s internal accounts records. |

**Relevant Governing Authorities:**

* Florida Department of Education Financial And Program Cost Accounting and Reporting for Florida School “The Red Book” – Chapter 8 – School Internal Accounts
* Leon County School Internal Accounts Manual
* E-Funds for Schools User’s Manual

***Office of Internal Auditing Technical Assistance Advisement 2022-001:***

The Leon County School Board’s Office of Internal Auditing in response to frequently asked questions from district management, school management, teachers, parents and other interested parties, issued this Technical Assistance Advisement. Responses are based on guidance provided in the aforementioned governing authorities. Questions regarding responses provided can be directed to the Office of Internal Auditing at internalauditors@leonschools.net.