



Department: Finance  
Policy Number: ISA-A002  
Effective Date: 6/18/07

## ADMINISTRATIVE POLICY

The online version of this policy is official. Therefore, all printed versions of this document are unofficial copies.

## STUDENT FUND RAISING POLICY

In accordance with Tennessee Internal School Uniform Accounting Policy Manual, the principal must obtain written approval from the Director of Schools or designee for all fundraising activities that involve the participation of the general student population in the marketing process of the fundraising effort. All other fundraising activities must have written approval from the principal.

Fund raising activities involving students shall be kept to a minimum and serve only to provide for goods and/or services that enhance the instructional program and provide desirable learning experiences as determined by the principal and their staff. For the purposes of this policy a fundraising activity is defined as any activity (e.g., resale, fund drive, activities using school facilities for which the school receives a commission) conducted by the school which is intended or designed to generate a profit for the general fund or an individual club or class account. These activities could include bookstores, pictures\*, annuals, concessions, carnivals, book sales, or similar activities. (\*Pictures do not require prior approval, however, a final Fundraiser Profit Report and Summary Report is required.)

Implementing Procedures: [ISA-P003](#) Receiving and Accounting for Funds within Classroom  
[ISA-P004](#) Accounting for Funds Received at the School Office

Associated Documents: Tennessee Internal School Uniform Accounting Policy Manual

### Revision History:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
8/10/04		Initial Release
6/18/07	A	Change written approval to Director of Schools or designee, expand definition/explanation of fund raisers, add Implementing Procedures and Associated Documents

**\*\*\* End of Policy \*\*\***