

East  
Stroudsburg  
Area  
School  
District

SECTION: COMMUNITY  
TITLE: FUND RAISING  
ADOPTED: NOVEMBER 17, 2003  
REVISED: OCTOBER 17, 2005

<p><u>1. Scope</u></p> <p><del>1.2.</del>Authority</p> <p><del>2.3.</del>Definition</p>	<p style="text-align: center;">929. FUND RAISING</p> <p><del>This policy covers all citizens, community, parents, and any groups that associate themselves with the school district and to all conduct fund raising activities associated with the in support of the school district, including school programs, classes, activities, or other school groups.</del></p> <p>It is the intent of the East Stroudsburg Area School District Board of Education (Board) to provide adequate funding for the curricular, co-curricular and extracurricular programs that have been approved by the Board.</p> <p>The Board recognizes that some organizations may wish to engage in fund raising to pay for expenses of activities in order to enhance approved school district programs.</p> <p>The Board, therefore, sets forth the following criteria that must be followed by any organization expecting to conduct fund raising involving school district students, staff, facilities, or wanting to associate the name of the school district to the activity.</p> <p>The Board prohibits the collection of money for personal or private benefit in school buildings, on school property or at any school-sponsored activity.</p> <p>For the purposes of this policy, fund raising is any event designed or intended to generate revenue. Fund raising activities involve collection of money through donations or in exchange for papers, tickets, advertising or any other goods and services. Fund raising must be to benefit student or school activities.</p> <p><u>Policy Coverage</u></p> <p><del>This policy refers to all citizen, community, parent, and any groups that associate themselves with the school district and to all fund raising activities associated with the school district, including school programs, classes, activities, or other school groups.</del></p>
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## 929 FUND RAISING

### Approval

Fund raising activities must have the prior approval of the Superintendent. The Superintendent shall consider the merits of each application and base approval or rejection on these merits.

The application form of this policy must be completed and provided to the school principal at least thirty days (30) prior to the initiation of any requested fund raising activity.

Fund raising activities involving school staff only, such as United Way, are subject to the approval of the Superintendent and may not require the submission of a formal application.

The use of the name of a school group or organization in fund raising must have the written consent of that group and the approval of the Superintendent.

### Financial Records

For approval of fund raising activities, the Board requires that annual financial records be submitted to the school district for auditing. These records should show the expenses, income, and profits incurred and a listing of annual expenditures.

Annual records are to follow the school district's fiscal year, July 1 through June 30, and must be submitted to the superintendent prior to July 15 each year.

### Purposes

No fund raising events for any purposes other than to benefit student or school district activities shall be permitted.

### Student Solicitations

All students must have signed parent permission forms to engage in solicitations. Students in grades K-5 must have signed parent permission forms prior to beginning any fund raising activity including assembly presentations.

## 929 FUND RAISING

The Board recommends that school groups that involve students in fund raising activities review appropriate safety considerations with fund raiser participants prior to the activity.

There shall be a minimum of two (2) Adult chaperones, in a ratio of at least one (1) chaperone for every ten (10) students participating in a fundraising activity, for that activity to be approved.

The Board reserves the right to limit the number of fund raising activities based upon the merits of each application and the extent to which particular students or groups of students are involved.

### Sales Tax

1. Fund Raising Activities: When school-related organizations engage in fund raising activity and sell property subject to Pennsylvania State Sales Tax, the organization must pay the sales tax to the fund raising supplier on the price paid for the taxable property at the time of purchase. The sale price of the article will then include the tax and no separate reporting to the Commonwealth of Pennsylvania is required.
2. Sales of Taxable Property: When the payment of the applicable sales tax cannot be made to the supplier, it is required that the organization collect the tax and transmit it to the Commonwealth of Pennsylvania.

Forms for submitting the tax are available in the Business Office.

Examples of taxable sales include:

- a. School Yearbooks
- b. School Store pencils, pads, etc.

### Beverages/Other Products

Any fund raising activity that involves items for which the school district has entered into "exclusive use" agreements must adhere to all stipulations set forth in such exclusive use contracts.

Fund raising activities may not involve tobacco products, alcohol, potentially dangerous items or any other items which are contrary to the health, safety and well-being of children.