

# EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: PUPILS

TITLE: STUDENT FUNDRAISING

ADOPTED: August 19, 2002

 REVISED: October 20, 2003  
 October 17, 2005  
 February 25, 2019

	229. STUDENT FUNDRAISING
1. Purpose	<p>The Board acknowledges that solicitation of funds from students must be limited because compulsory attendance laws make the student a captive donor and such solicitation may disrupt the educational program of the schools.</p> <p>This policy refers to student groups that associate themselves with the school district, and to all student fundraising activities associated with the school district, including school groups, programs, classes, activities, or any other school entity.</p>
2. Definitions	<p>For purposes of this policy, fundraising is any event designed or intended to generate revenue. <b>Student fundraising</b> shall include solicitation and collection of money by students for an authorized school-sponsored activity, for donations to charitable organizations or in exchange for tickets, advertising or any other goods or services. .</p>
3. Authority	<p>The Board prohibits the collection of money by a student for personal or private benefit in school buildings, on school property or at any school-sponsored activity except when done in strict accordance with the provisions of Policy.</p> <p>School district students are not obligated to conduct door-to-door sales for fundraising activities.</p>
4. Delegation of Responsibility SC 511	<p>Collection of money by approved school organizations may be permitted by the school principal.</p> <p>Collection of money to support individual students or families who have suffered a tragedy may be permitted only by the Superintendent.</p> <p>Collections by students on behalf of school-affiliated organizations outside the schools may be permitted only by the Superintendent.</p>

<p>Policy 618 Procedures</p>	<p>All fundraising activities must have the prior approval of the Superintendent. The application form of this policy must be completed and provided to the school principal at least thirty (30) days prior to the initiation of any requested fundraising activity.</p> <p>The Superintendent shall consider the merits of each application and base approval or rejection on these merits.</p> <p>The Superintendent or designee shall establish rules and regulations to implement this policy which:</p> <ol style="list-style-type: none"> <li>1. Limit the number of fundraisers in a year for any group.</li> <li>2. Describe permitted methods of solicitation that do not place undue pressure on students or patrons.</li> <li>3. Limit the kind and amount of advertising for solicitation.</li> </ol> <p>The school principal shall distribute this policy and relevant procedures to each student organization granted permission to solicit funds.</p> <p>Funds solicited shall be controlled as per Board Policy No. 618.</p> <p><b><u>Fundraising by Student Clubs and Activities</u></b></p> <p>Funds raised by student clubs and activities are to be used in support of the mission of those clubs or activities. Proceeds from fundraising activities must be used for the benefit of the club or activity and not for any individual(s).</p> <p><b><u>Fundraising for Charitable/Community Service Organizations</u></b></p> <p>The Board recognizes the social and educational values that may be derived from student participation in the support of charitable/community service organizations through projects such as solicitations, contributions of time, etc. It is the policy of the Board to permit students to engage in fundraising to the extent that it does not interfere with the educational program.</p> <p><b><u>Student Solicitations</u></b></p> <p>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 fundraising activity including assembly presentations.</p>
----------------------------------	---

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 Superintendent reserves the right to limit the number of fundraising activities based upon the merits of each application and the extent to which particular students or groups of students are involved.

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

### **Sales Tax**

1. Fundraising activities: When school-related organizations engage in fundraising activity and sell property subject to Pennsylvania State Sales Tax, the organization must pay the sales tax to the fundraising 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 fundraising 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.

Fundraising 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.