

Dell Rapids School District #49-3



Policies and Regulations Code: I – Instruction

IGDF STUDENT FUND-RAISING ACTIVITIES

School Sponsored Student Organizations

School sponsored fund-raising activities will be permitted for school classes or organizations, under the sponsorship of a faculty member, provided the fund-raising activity is authorized (approved) by the building principal, serves the educational goals of the school and/or organization, and is to be used for the direct benefit of students or school programs.

School sponsored fund-raising activities must not negatively impact instructional time.

All income derived from school sponsored fund-raising activities will be turned over to the school district's business office for deposit into the activities' Trust and Agency accounts. Examples: sales revenue, dues, and donations.

The class or organization participating in fund-raising activities will be responsible for paying sales tax either at point of purchase or by remitting the taxes to the South Dakota Department of Revenue.

Non-School Sponsored Fund-raising

The Dell Rapids School District requires, to the maximum extent permitted by law, that employees and outside organizations conducting fund-raising activities that are not school sponsored must conduct the activity, including advertising, in a manner that does not give the public perception that the activity is school sponsored or that revenues are being deposited into school district accounts. Employees or outside organizations conducting fund-raising activities that are not school sponsored shall not use school district accounts and account numbers, invoices, and related school district business information when conducting the activity.

Individuals and outside organizations conducting fund-raising activities that are not school sponsored are solely responsible for paying all sales tax as may be required by the State of South Dakota.

The Dell Rapids School District will not promote or distribute any information concerning fund-raising activities by any non-school sponsored organization, unless authorized by the Superintendent.

LEGAL REFS.:

ADOPTED: 12-2011