

# ***Dell Rapids School District #49-3***



## **Policies and Regulations Code: I – Instruction**

### **IGDF FUND-RAISING ACTIVITIES**

#### **School Clubs/Organizations**

Fund-raising activities will be permitted for school clubs, classes or organizations, provided the fund-raising activity serves the goals of the organization, and proceeds are to be used for the direct benefit of the organization.

Fund-raising activities must not negatively impact instructional time.

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

The 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  
REVISED: 11-11-2019