

## **Student Activity Funds and Fundraising Activities**

Student activity funds are considered a part of the total fiscal operation of the school district and, therefore, are subject to the policies and regulations established by the Board of Education and the Office of the Superintendent. The funds shall be managed in accordance with sound business practices – including sound budgetary and accounting procedures as well as audits—in the same manner as regular district funds. Principals shall participate in preparation, modification, and interpretation of any fundraising activity procedure that will involve their particular school.

Students in elementary schools are prohibited from participating in fundraising activities involving door-to-door solicitations, and students in secondary schools are discouraged from participating in fundraisers involving door-to-door solicitations. Door-to-door solicitations beyond district boundaries are prohibited.

Student activity funds are revenues collected through student fundraising, fundraising for the benefit of victims, gate receipts, student activity fees, beverage/concession proceeds, and various donations. The funds are to be used to finance a program of authorized school activities which may supplement but not supplant the activities financed by the district. Expenditures related to the main curriculum would be considered supplanting, while expenditures related to enhancing the existing curriculum would be considered supplementing.

Funds derived from the student body as a whole shall be so expended as to benefit the student body as a whole. The student body shall be represented in the management of those funds raised by students and expended for their benefit. All fundraising that is approved for student activity accounts shall be expended with student input. The adult sponsor, in conjunction with the building principal (or the appropriate representative for outside organizations), shall also have input in the expenditures of the funds. Funds derived from authorized clubs and organizations shall be expended to benefit the specific club or organization and, in so far as possible, to benefit those students currently in school who have contributed to the accumulation of these funds.

Activity fundraising shall be conducted in such a manner as to offer minimum competition to local commercial concerns while still benefiting the student body as a whole.

All fundraising activities that occur within the schools or by an organization using a school's/district's name must be approved by the Board of Education. Fundraising activities by organizations may occur within the school provided they can be administered without interfering with the process of the educational program. Outside organizations that wish to raise money on behalf of the school district by either using district facilities, names or equipment must follow all necessary financial procedures and building guidelines.

To facilitate this policy, all organizations, clubs and groups shall present to the building principal on or before May 30<sup>th</sup> of each year the fundraising plan for the following school year. Principals shall request that all new sponsors hired at the beginning of the school year have until September 15<sup>th</sup> to submit their fundraising plan. Each fundraiser needs to be approved by the Board or Superintendent prior to the date the fundraiser begins. Each plan shall include a list of responsible individuals, the purpose of the activity, anticipated profit per item or unit, time period and location of sales.

The building principal shall review each plan and submit recommendations to the Superintendent. The Superintendent shall review the recommendations from the principals and prepare a district wide fundraising plan to be submitted for board approval no later than September 30<sup>th</sup>. Once approved the plan will be implemented beginning with the fall semester of the new school year. Additional fundraisers for new sponsors, unforeseeable events, or at the principal's discretion, should be brought to the Superintendent and recommended for approval of the Board of Education on an individual basis. However, we encourage all schools to submit their known fundraisers no later than September 15, otherwise the principal may request the sponsor to wait until the following year to request the fundraiser. Board or Superintendent approval should occur before the fundraiser begins.

The Board reserves the authority to limit or terminate fundraising activities by school sponsored groups or outside organizations. Reasons the board may limit or terminate fundraisers include, but are not limited to, fundraisers that encourage or require door-to-door solicitation in grades Pre-K through fourth grade, fundraisers whose primary purpose is to supplant, instead of supplement, general instructional program funds, and fundraising activities that do not receive prior approval from the Superintendent/Board of Education.

Funds collected in the name of the school district or school must be deposited to the appropriate district account. Outside organizations must assure that the funds collected by their members or participants are in the organizations name and that payees are aware of the separate status from the school district. The Board of Education shall not be responsible for the protection or the accounting of funds collected by pupils for organizations outside the schools.

Adopted September 12, 1989  
Revised to conform with practice: date of manual adoption  
Revised November 26, 1996  
Revised February 11, 2004  
Revised April 23, 2013

CROSS REFS.: DB, Annual Budget, and sub-codes  
DG, Banking Services (and Deposit of Funds)  
DI, Financial Accounting and Reporting, and sub-codes

Garfield School District No. Re-2, Rifle, Colorado

