

## FUND-RAISING GUIDELINES AND DONATIONS

### I. Board Policy

The Board of Education is committed to ensuring that school district fund-raising activities and acceptance of donations support the district's goals including the district's Wellness Policy 9025.

### II. Fundraising - General Provisions

#### A. Fund-Raising Activities Approval

1. Each school shall have a process for timely review by the principal of all fund-raising activities.
2. Written descriptions of all fund-raising activities that are approved by the principal will be forwarded to the superintendent's office.
3. Written descriptions of all fund-raising activities that require district approval shall be forwarded to the superintendent's office with a recommendation for approval from the principal.
4. The following criteria shall be used to assess requests for fund-raising approval.
  - a. Whether the request is sponsored by (i) a recognized group affiliated with the school (such as the PTO/PTA), (ii) a recognized school club (such as the KeyClub), (iii) a recognized school activity or sport (such as cheerleaders or a school musical), or (iv) a class within a school (such as a service project).
  - b. Whether the proposed fundraising is reasonable in scope and will not interfere with class time.
  - c. Whether the request follows all guidelines within the policy.
  - d. Whether Title IX requirements have been satisfied.
  - e. [Whether any undue burden is placed on a student or family in relation to a fund-raising project.](#)

#### B. Permissible fund-raising projects that require only the building principal's approval include:

1. Dues and/or membership related fees, such as booster clubs, and other district recognized school-related parent groups that might be formed.
2. Ongoing sales of school paraphernalia that promote school spirit by a recognized school organization.
3. School-sponsored carnivals or fun fairs.
4. Fund-Raisers that provide a service (such as balloon bouquet deliveries, car washes and rummage sales and enrichment programs).
5. Fund-Raisers limited to the immediate school environment that do not sell products (such as a pledge campaign, a dance, a fun run, or a musical program that (a) encourage a positive academic benefit for students (such as a read-a-thon), (b) support a charitable or (c) support the activities of a recognized school club or organization (such as an athletic team)
6. Solicitations by students to support approved student publications (such as yearbooks, newspaper, and literary magazines).

#### C. All other fund-raisers (product sales, any advertising beyond the immediate school environment, any business solicitations, etc.) must be reviewed and approved by the superintendent or designee in accordance with the procedure set forth in Section II A above. Fund-raisers that involve sales of products will be limited to one major fund-raiser per year per school.

#### D. Limitations on Fund-raising

1. No fund-raising activity shall be conducted using the name of a school or the school district unless it has been approved in accordance with the policies set forth above.

Todd Hauber 12/4/2019 11:30 AM

Deleted: Guidelines

2. No door-to-door or electronic solicitation by students or student organizations will be permitted.
3. Fund-raisers that motivate students to sell products or support a charitable organization through an award to individuals or classes for these sales or support are discouraged.
4. No sanctions may be imposed on any student or class that elects not to participate in a group fund-raiser.
5. Students in grades kindergarten through six may not be required to participate in fund-raising projects.
6. Schools may not authorize, establish, or allow for required individual fundraising; however, optional individual fundraising may be allowed to offset the cost of student fees.
7. Schools seeking to use alternative methods of raising revenue must comply with this policy and UAC R277-113.

E. Representation

All individuals participating in fund-raising activities shall represent themselves to the public in an honest manner and shall reflect positively on the school district. Statements alleging a lack of adequate, available funding for basic educational needs are considered detrimental to the district and should not be made. It should be clear that fund raising is to provide enhancements desired by the site.

F. Goals and Purpose for Fund-Raising Activities

All fund-raising activities must have clear and specific goals for funds to be raised, and these goals must be clearly communicated to those asked to participate. It is the responsibility of the principal to ensure that the funds are spent according to the advertised goals.

G. Cash Management

Funds received will be handled in accordance with Board Policy 4006.

H. Sales Tax Exemption

School sponsored fundraisers are exempt from State sales tax. All items purchased for fundraiser use are subject to district purchasing policy and should use district tax exempt status.

I. Fundraiser Supervision

The school principal, or superintendent for district level fundraisers, will appoint a supervisor for the approved fund raising activity. The appointed supervisor will comply with Utah Administrative Code R277-107 Board Policies 4005, 7005, 11010 and Cash Management.

J. Earned Benefits

1. All students involved in a program for which funds are being raised may be required to participate in a group fundraiser. All participants in the fundraiser share in the earned benefit.
2. Sales quotas are not to be used; instead, the criterion is whether a particular student made a good-faith effort.

III. Donations

- A. Any organization or individual wishing to donate cash, materials, equipment, other property or programs to a school is encouraged to make such donations.
- B. Donations or contributions may be invited on forms provided to parents or guardians of students but must clearly state that donations and contributions are voluntary and are not required for participation in an activity or class.
- C. Proposed donations in value below \$250 shall receive prompt and careful consideration by the school principal to make the appropriate determination relative to the acceptance or rejection of such gifts.
- D. Proposed donations in value above \$250 shall receive prompt and careful consideration by the superintendent or designee to make the appropriate determination relative to the acceptance or rejection of such gifts and compliance with Title IX requirements.
- E. Cash donations received by the local schools or district will be deposited in accordance with Board Policy 4006.

Todd Hauber 12/4/2019 11:53 AM

**Deleted:** Students who are expected to participate in school sponsored fundraisers may make application for a waiver under Board Policy 10125.

- F. Upon receiving a donation with a value above \$250, the donor must be issued a receipt and acknowledgment which complies with Internal Revenue Service (IRS) regulations.
- G. Donor recognition in the forms of plaques or nameplates to be placed on equipment, furniture, buildings and other structures, and related gifts shall be cleared with the superintendent or designee.
- H. Donations of equipment or property that require modifications to district assets must comply with Board Policy 6000.
- I. Donations cannot be accepted that would circumvent State and District procurement policies nor be directed to specific district employees, students, vendors, or brand name products or services.
- J. [The District or school may not accept a donation that would create a significant inequity among the schools or programs within the District.](#)

IV. Foundations

All foundations established by the board shall follow the requirements provided in Section [53E-3-403](#).

Reference:

**UCA 63G-6a, Utah Procurement Code**

**UCA 67-16, Utah Public Officers' and Employees' Ethics Act**

**Utah Administrative Code R277-107 – Educational Services Outside of Educator’s Regular Employment**

[Utah Administrative Code R277-113 - Local Education Agency \(LEA\) Fiscal and Auditing Policies](#)

[Permanent Injunction Civil No. 920903376](#)

**Policy 4005 – Purchasing Procedures**

**Policy 7005 - Employee Ethics**

**Policy 4006 – Cash Management Procedures**

**Policy 6000 – Modifications to School District Property**

Fund Raising Project Application form is available at the Park City website.

Todd Hauber 12/4/2019 11:50 AM

Deleted: 53A-4-205

Todd Hauber 12/4/2019 11:49 AM

Deleted: or by using the links below  
<http://www.pcschools.us/index.php?page=204.1&showfile=thefile&rowid=7> ... [1]