

Article V.C.11.      Student Fundraising

A.      Statement of Purpose

1.      The Board of Education recognizes that student fundraising at the school level provides added resources for programs and activities. The Board also recognizes that issues such as excessive solicitation of businesses and patrons, student safety, undue distractions, burdensome time commitments, and fiduciary ethics can arise while engaging in student fundraising activities. The Board intends this policy, therefore, to govern student fundraising in compliance with state rules and to ensure educator standards and accounting practices are maintained.
2.      In addition to student fundraising activities, a fiscal administrator may permit certain alternative methods of generating revenue at the site consistent with applicable District policies (*see* Article V.C.8. Resource Development). Donations or other revenue sources that do not involve active promotion by the school or enlist students to solicit funds, are not considered student fundraising activities and are not subject to the restrictions found in this policy.

B.      Approval and Disclosure of Student Fundraising Activities

1.      All school or District sponsored student fundraising activities shall be approved in advance by the fiscal administrator using the School-Sponsored Student Fundraising Approval and Disclosure Form (the form is attached to this policy and can be found on the Accounting Department website).
2.      Fiscal administrators shall exercise discretion when determining approval by considering matters including, but not limited to:
  - a.      appropriateness of the student fundraising activities (see Part D of this policy below);
  - b.      anticipated benefit of the student fundraising activity; and
  - c.      level of planning and oversight, including the following:
    - i.      the purpose of the student fundraising activity;
    - ii.     manner in which money will be collected and accounted for in compliance with Section 2 of the Fiscal Policy Manual;
    - iii.    training given to students regarding their participation;
    - iv.    potential risks and measures to mitigate those risks; and
    - v.     considerations related to federal and state laws, contracts, or District policies.

3. Fiscal administrators should always consider the potential burden on the school's community from over-solicitation when considering approval for student fundraisers.
  - a. Schools are allowed one general school-wide student fundraiser per year.
  - b. Schools are allowed one school-wide charitable student fundraiser per year.
  - c. Schools are allowed one school-wide PTA/PTO student fundraiser per year.
  - d. Schools may participate in one student fundraising effort per year for the Granite Education Foundation.
  - e. While there is no specific cap on the number of student fundraisers allowed by secondary school teams, clubs, classes, or programs, fewer fundraisers that can meet the needs of the organization are preferred.
4. At most, student fundraisers should not exceed six weeks in length.
5. Fundraising activities of third parties should not compete with or otherwise interfere with school-sponsored fundraising activities.
6. Fiscal administrators shall inform all parents/guardians of students participating in a student fundraiser in advance of the fundraiser. Information about student fundraisers may be communicated to parents/guardians via email, parent newsletters, the school website, or other appropriate means.

C. Administration of Student Fundraising Activities

1. Students participating in fundraising activities are expected to appropriately represent their school and the District. All District policies regarding student conduct and discipline apply to school-sponsored fundraising activities.
2. Students who qualify for fee waiver are encouraged to participate in student fundraising activities.
3. Proceeds from school or District sponsored student fundraising activities are public funds and are to be used only for the purpose identified and approved on the School-Sponsored Student Fundraising Approval and Disclosure Form. Proceeds may not be used to hire regular classroom teachers, thereby altering staffing ratios, nor used to directly or indirectly augment an employee's remuneration beyond that associated with the salary schedule of the employee's position. However, schools may use such proceeds to hire classroom assistants, coaching assistants, or specialists of any kind, including individuals who may hold educator licenses, as long as employment is processed through the District's

Human Resources Department. ~~be used to hire additional personnel or to cover or augment the salary/stipend of existing personnel.~~

4. Proceeds from the annual school-wide charitable student fundraiser must be given to the charity rather than to an individual or family, unless the fact that proceeds will go to an individual or family was specifically included in the disclosure (e.g. Sub-for-Santa). In exceptional circumstances, the Director of Accounting may approve the giving of proceeds from a charitable student fundraiser to an individual or family in the absence of disclosure. In such cases, the fiscal administrator should advise the recipient to consult with the recipient's tax advisor or legal counsel regarding possible tax or other legal ramifications for receiving the proceeds.
5. Proceeds from a student fundraising activity where all team, club, class, or program members are required to participate must be credited equally among all participants to 1) go against any costs that are assessed individually to them, or 2) go against group costs. In no case shall ownership of proceeds from school-sponsored student fundraising activities be transferred to students.
6. Proceeds from a student fundraising activity where participation by team, club, class, or program members is optional may be credited to each participating student based on their proportionate participation to go against any costs that are assessed individually to them by the team, club, class, or program. In no case shall ownership of the proceeds from school-sponsored student fundraising activities be transferred to students.
7. The intended use of fundraising proceeds shall be clearly stated, including the potential for carrying over unused funds to the next school year and the possible use of funds for other teams, clubs, classes, or programs at the discretion of the principal. ~~Surplus or unused funds from student fundraising activities must be used for other immediate program expenses or they revert to the school. Surplus funds should not be held over from year to year.~~ In no case will surplus funds revert to students or parents.
8. Administration, staff, and other District employees responsible for the supervision of school-sponsored student fundraising activities shall ensure that District policies and guidelines for handling and depositing funds are followed.
9. Sales tax must be charged on all sales associated with student fundraisers unless all of the following conditions are met:
  - a. The proceeds from the student fundraiser are used by the school to buy supplies or equipment or to provide student transportation.
  - b. The student fundraising activity is an officially school-sanctioned activity conducted in accordance with this policy.
  - c. The proceeds from the student fundraiser are not used to directly or indirectly compensate a teacher or other school or District employee.

- d. The proceeds from the student fundraiser are deposited into a dedicated school account controlled by the school or District.
10. In all fundraising activities, educators shall comply with Utah Educator Standards (Utah Admin. Code R277-515) and other District policies. In particular, educators shall refrain from using his/her position of influence to profit commercially or benefit personally from fundraising (i.e. teachers should not sell products or services offered by a family owned business unless the transaction is arms-length and the educator receives express permission from the school principal after disclosing the potential conflict of interest). This provision is not intended to prevent educators from communicating opportunities for extracurricular involvement or other enrichment activities.
11. With express approval from the fiscal administrator, District employees may receive reimbursement out of student fundraising funds for expenses incurred while supervising school-sponsored student fundraising activities (i.e. travel, accommodations, and standard, approved per-diems).

D. Limitations and Prohibitions

1. Students shall not be required to solicit door-to-door for school-sponsored student fundraisers.
2. Student participation in school-sponsored student fundraising activities shall not impact grades, academic credit, citizenship standing, or eligibility for teams, clubs, classes, or programs.
3. Student fundraising shall not impose sales quotas on students, nor shall schools enter into contractual commitments to sell specific numbers of items or service units. Students shall not be required to pay for any unsold items that are returned to the school.  
~~Sales quotas for students shall not be part of any school-sponsored student fundraising activity. Similarly, fiscal~~
4. Elementary school administrators shall not approve school-sponsored fundraising activities that require pre-purchasing product inventory or service units for resale. Secondary schools shall exercise caution with regard to the same. ~~or a contractual commitment to sell a specific number of items or service units.~~
4. ~~Students shall not be required to pay for any unsold items that are returned to the school.~~
5. Students shall not ~~participate-engage~~ in a student fundraising efforts for a team, club, class, or program unless students belong to, or intend to participate with the same, to which they do not belong.
6. No rewards or prizes shall be offered to students, teams, clubs, classes, or programs in association with a student fundraising activity unless specifically approved by the fiscal administrator.

7. Goods or services may be donated to schools for student fundraising activities. However, activities where the students for whom the funds are being raised are the primary buyers or recipients of the goods or services, such activities are not considered student fundraisers.
8. Student fundraising activities shall not count as instructional time and are not allowed to interfere with classroom instruction.
9. School-sponsored student fundraisers cannot require students to submit the personal information of other people, and students shall not be used to develop mailing or contact lists for any commercial or fundraising organization.
10. Schools shall ensure that food or beverages sold during the school day as part of a student fundraiser, including during lunch time, meet nutrition standards for competitive foods (*see* Utah Administrative Code R277-719-5) with the exception of three student fundraisers during the school year that do not exceed five consecutive days. The fiscal administrator shall designate an individual to maintain records of fundraisers at which foods and beverages that do not meet nutrition standards for competitive foods are sold.
11. Selling baked goods or other food items intended for human consumption, prepared at home by students or their parents/guardians, is not allowed.
12. Lotteries, raffles, or drawings in which nothing of value is provided in exchange for the cost of an opportunity to win something of value are illegal in Utah and are therefore not allowed as a student fundraising activity.
13. No District employee may receive compensation, other than their normal hourly wage or stipend, in the form of profits, percentage of revenues, kickbacks, products, gifts, or anything of financial value because of, or associated with a student fundraising activity. Individual District employees are not permitted to accept personal payments, bonuses, or gratuities from commercial fundraising organizations or individuals (Utah Administrative Code R277-515). Fundraising incentives, bonuses, etc., shall be used by the school to directly benefit students, clubs, classes, and/or programs involved in the fundraising effort.
14. School-sponsored fundraising may not involve communication, advertising, and/or depictions of tobacco or alcoholic products, or any other material or product that may not legally be used by school age children or is otherwise not in compliance with the state, District, or school rules; that may be harmful to the health and welfare of students; that may exploit or create undue intrusion into the classroom or home; that would detract from or interfere with student learning; that would conflict with the educational mission of the District; or that would commercialize or damage the image of the District or the school(s).
15. An individual student or third party who wishes to conduct a personal or private fundraiser that is an extension of, or related to school programming, (non-school sponsored) may only using school facilities, equipment, or other resources may only do so do so with express permission from the principal. Otherwise, students or third parties who wish to conduct a personal or private fundraising for non-

school-related purposes may only do so subject to the following conditions:~~under the following circumstances:~~

- a. Individuals or entities must enter into a rental or other contractual arrangement with the District to use ~~such~~ District resources.
  - b. With the exception of officially recognized Student Support Organizations (*see* Section 9 of the Fiscal Policy Manual) individuals or entities may not use the school's name to promote the fundraising activity.
  - c. The fundraising activity may not be conducted during normal school operating hours or in conjunction with a school-sponsored activity.
  - d. Proceeds from individual or personal fundraisings ~~raised by individual students or third parties~~ belong to the students or third parties and are not considered public funds unless and until such time the funds are donated to the school.
  - e. The individual student or third party retains all risk as well as all obligations to comply with State laws and regulations.
16. Schools may not sponsor or co-sponsor fundraising events with the intended or unintended effect of offering an undue advantage to any outside entity or otherwise circumventing District policies or state laws regarding facility rentals, donations, booster clubs, access to students, etc. For example, an individual or entity shall not be allowed to profit commercially by promising a donation or a portion of event proceeds to a team, club, class, or program in exchange for free or reduced-rate use of facilities, work performed by students or District personnel, or some other advantage gained by using a public facility. (*See* Board Policies, Article VIII.A.28. School Building and Grounds as Civic Centers; Article V.C.8. Donations; Article V.C.10. Access to Students by Non-School and Non-District Entities.)

E. Approved Fundraising Partner List

1. When student fundraising activities 1) involve the sale of third party or vendor products or services (e.g. wrapping paper, cookie dough, coupon books, apps or websites that sell discount coupons, apps or websites that solicit contributions, etc.), and 2) those third parties or vendors retain or receive a portion of the fundraising proceeds, such third parties or vendors must be on the District's preapproved fundraising partner list. To obtain approval, vendors must comply with several conditions, including the following:
  - a. Vendors shall meet the requirements of the Charitable Solicitations Act, (See Utah Code 13-22-1 *et seq.*).
  - b. Vendors shall agree to maintain confidentiality and secure all personally identifiable student information solely for the purpose of completing

transactions associated with the fundraiser and to provide fundraiser accountability. Such information shall not be stored, shared, or used for any other purposes (e.g. compilation of mailing lists, contact lists, marketing contacts, etc.) and shall be destroyed after its intended use.

- c. Vendors shall agree to maintain confidentiality and secure all personal information of those solicited by District students in student fundraising efforts and such information shall be afforded the same protections as outlined in the proceeding section unless alternate use is expressly authorized by the individuals.
- d. The fundraising activities will not involve communication, advertising, and/or depictions of tobacco or alcoholic products, or any other material or product that may not legally be used by school age children or is otherwise not in compliance with the state, District, or school rules; that may be harmful to the health and welfare of students; that may exploit or create undue intrusion into the classroom or home; that would detract from or interfere with student learning; that would conflict with the educational mission of the District; or that would commercialize or damage the image of the District or the school(s).
- e. The vendor will not offer, pay, supply, or otherwise provide funds, percentage of revenues, kickbacks, products, gifts, bonuses, gratuities, or anything of financial value to any District employee, their family, or their business as enticement or reward in relation to the fundraising activity.