

# Peekskill City School District Student Activity Advisor Guidelines

## Student Activities Governing Principles

- Monies should be expended in a manner beneficial to those students who participated in the fundraiser. Students must actively participate in the management of funds
- All fundraising activities MUST follow the district policies and procedures
- Disbursements of monies derived by the efforts of a specific student club or organization must be approved by that group. Any monies generated by the student body as a whole should be administered by the student body officers.
- Student activities monies must not be used to defray any district expense.
- Cash must be available in the account of a student club or organization before a purchase order is issued. Under certain circumstances, the GO Treasurer and the applicable student organization may give written authorization to loan funds to another club provided cash is available in the account of the club making the loan.
- No purchases may be made or services retained without an authorized purchase order.
- STUDENTS SHOULD NOT GO DOOR TO DOOR FOR ANY TYPE OF FUNDRAISING.

## Purchasing

### Sales Tax related to purchasing:

- Student Activity Fund Groups are NOT considered tax-exempt for purchasing items.
- All activity groups must pay sales tax on purchases unless the purchase is for items that will be resold for a fundraising activity.
- The GO Treasurer will issue a Resale Certificate for use when purchasing items that will be used for resale. Please advise the GO Treasurer of this when placing purchase orders.
- If a purchase is made out of state and the vendor does not charge New York Sales Tax, sales tax will be deducted from the activity group's account and paid in accordance with the taxation laws of the New York State Department of Taxation. The GO Treasurer will advise the Student Activity Advisor of the amount of the deduction.

## Fundraising

- All fundraising activities will be approved by the appropriate Staff Advisor, Student Treasurer, Building Principal and Assistant Superintendent for Business
- Fundraising events will be listed on the school calendar of events
- Student Activity Fundraising Report:
  - Upon completion of each fundraising event (which includes dances, concessions stands, candy sales, etc.) a Student Activity Fundraising Report must be completed by the Student Treasurer and their Advisor and submitted to the GO Treasurer. This report is merely a means of communicating by giving the GO Treasurer and the Auditor documentation of that the receipts and expenditures were for each fundraising activity.
  - The figures on the report should correspond to checks written and deposits made for the group that organized the fundraiser.

## **Peekskill City School District Student Activity Advisor Guidelines**

- Money raised during a fundraiser CANNOT be used to pay expenses in cash or to fund another fundraiser.

### **Deposits**

- Money collected by the group must be submitted to the GO Treasurer on a daily basis for deposit and safekeeping until a deposit can be completed. **MONEY SHOULD NOT BE KEPT IN CLASSROOMS OR LOCKERS.** All money for deposits should be submitted to the GO Treasurer with a completed Statement of Deposit which needs to be verified and signed by the Student Activity Advisor.
- The Central Treasurer should be advised which fundraising activity a deposit corresponds to.
- After a deposit has been made, the GO Treasurer will return a receipt with a copy of the Statement of Deposit to the Student Activity Advisor
- The Student Activity Advisor is responsible for making sure the paperwork reaches their Student Treasurer who will then be responsible for properly recording the deposit amount and receipt number into the account ledger.

### **Money for Deposit**

- Currency
  - Should be broken down into separate denominations.
  - All bills should be facing the same way.
  - One dollar bills should be banded in bundles of \$50.00
  - Other denominations should be banded such as (\$100.00 bundles for five dollar bills \$500.00 bundles for twenty dollar bills). Do not band different denominations
- Checks
  - Verify that all checks are made payable to the correct activity group and are signed by the author of the check.
  - Should face the same direction when given to the GO Treasurer.
- Coins
  - Should be accurately counted and rolled.
  - If you do not have enough coins to make a full roll, small change envelopes should be used.
  - Coin rolls and small change envelopes are available from the GO Treasurer.

### **Checks**

- Checks will be written by the GO Treasurer on the 1<sup>st</sup> day and the 16<sup>th</sup> day of each month. One exception for this rule will be for those checks that are reimbursing an individual for expenditures paid out-of-pocket.
- A Disbursing Order completed by the GO Treasurer must accompany all invoices to be paid and receipts for reimbursement. It must be authorized and signed by the Student Activity Advisor before payment will be made.
- No distribution of student activity funds will be made without a receipt or invoice.
- Two copies of an invoice or receipt must accompany each Disbursing Order in addition to the original documents.

## **Peekskill City School District Student Activity Advisor Guidelines**

- One copy of the invoice should be sent with the payment and the remaining copies will be attached to the copies of the Disbursing Orders. Either the GO Treasurer or the Student Treasurer will complete the mailing of the checks.
- After a check has been written, the GO Treasurer will return a copy of the Disbursing Order with supporting documentation indicating the check number of the payment.
- The Student Activity Advisor is responsible for making sure the paperwork reaches their Activity Treasurer who will then be responsible for properly recording the payment and check number into the account ledger.

### **Collecting Sales Tax**

- Many fundraising activities are subject to New York State Sales Tax. Taxable activities include but are not limited to dances, candy sales, flower sales and dinners. Please consult with the GO Treasurer before a fundraiser to determine whether a fundraiser is taxable if you are unsure.
- The appropriate amount of sales tax collected must be figured out prior to submitting the Statement of Deposit to the GO Treasurer. The sales tax will be deducted from the groups deposit and deposited to a Sales Tax account to be sent to the New York State Department of Taxation in accordance with taxation laws.

#### **Taxable**

- All sales of:
  - Soda
  - Candy
  - Soft drinks
- Dinners (catered or student run)
- Prepared hot food
- Yearbook sales
- Plant sales
- Apparel / jewelry sales
- Car washes

#### **Non-Taxable**

- Bake sales
- Newspaper / Magazine sales
- Yearbook space advertising sales
- Prepackaged snack food sales (chips, pretzels, popcorn)

### **Returned Checks**

- The GO Treasurer will notify the Student Account Activity of the bad check through the use of a form that will instruct the Activity Treasurer to deduct the amount of the check from their balance until the check can be collected.
- When a check is returned for insufficient funds, the bank the check was drawn on will be contacted by the GO Treasurer to determine if there are funds available in the account. If funds are available, the bank will draw the funds out and issue the Activity Group a bank check in payment of the bad check.

## **Peekskill City School District Student Activity Advisor Guidelines**

- If funds are not available, the GO Treasurer will send the author of the check a certified return receipt letter giving the check author about two weeks to take care of the obligation.
- If the author does not respond by taking care of the obligation, the check will be turned over to the Police Department for collection. The Student Activity will be responsible for paying the protest fee for collection. This fee will be reimbursed when the check is collected by the Police Department.
- When the returned check has been collected, the GO Treasurer will notify the Activity Advisor through the use of a form that will instruct the Activity Treasurer to add the amount of the returned check back into the balance of the club.

### **Miscellaneous**

- Any tour booking agreements or contractual obligations should only be signed by the Assistant Superintendent for Business & Administrative Services
- At the end of the fundraising activity, letters will be mailed to those parents/guardians of students having an outstanding obligation. The names of the students owing money should be noted on the back of the Student Activity Funds Fundraising Report. The letter will state that the child will not be able to participate in any future fundraisers or club activities until the obligation is settled.
- According to the Regulations of the New York State commission, The General Fund of the Peekskill City School District cannot support the Student Activity Fund groups financially

### **Reminders**

- Student Activity Advisors should periodically review the Activity Treasurer's account ledger to ensure that it corresponds to the balance as shown by the GO Treasurer.
- Monthly statements will be disbursed to each Student Activity Advisor and should be forwarded to the Activity Treasurer for account verification and interest posting. This statement will show the current balance per the GO Treasurer.

### **School Related Organizations**

- Must adhere to the district policies
- Are subject to an audit at any time
- Should communicate a yearly plan of fundraising events for approval by the Building Principal
- Should avoid having staff members handle finances solely
- Checking accounts can't be linked to the school district
- Donation of funds must be accepted by the Board of Education
- There should be no cash donations made to staff members

## 5210 STUDENT ORGANIZATIONS

The Board of Education recognizes the educational values inherent in student participation in the extracurricular life of the school, and supports the concept of the formation of student groups for such purposes as building sound social relationships, developing interests in an academic area, and gaining an understanding of the elements and responsibilities of good citizenship.

The Superintendent of Schools, with the aid of students, faculty and administration, is charged with developing procedures for registering and regulating student groups or clubs. Such procedures shall ensure that the district will register any group organized for a purpose not prohibited by Board policy or by law, if such group submits a list of its members designated as contacts, a copy of its constitution and/or bylaws, and the constitution and bylaws of any off-campus organization with which it may be affiliated. Student groups may not restrict membership on the basis of race, sex, national origin or other arbitrary criteria.

The Board may prohibit the formation of any clubs, including fraternities or sororities, or any other secret society, whose deliberations and activities have caused or created, or are likely to cause or create, a disruption of or interference with the school program.

Administrative regulations governing the use of school facilities shall abide by the Equal Access Act in the creation of a "limited open forum." All noncurricula-related student activities, regardless of religious or political content, shall have the same opportunities as any other such activity to operate on school grounds.

Cross-ref: [5252](#), Student Activities Funds Management

Ref:

[Education Law §§207; 1709-a; 2503-a; 2554-a](#)

Equal Access Act, 20 U.S.C. §§4071-4074

8 NYCRR Part 172

[Board of Education of the Westside Community Schools v. Mergens](#), 496 U.S. 226 (1990)

[Garnett By Smith v. Renton School Dist. No. 403](#), 865 F.2d 1121 (9th Cir., 1989)

[Thompson v. Waynesboro Area School Dist.](#), 673 F.Supp. 1379 (M.D. Pa. 1987)

[Student Coalition v. Lower Merion School Dist. Bd.](#), 633 F.Supp. 1040 (E.D. Pa. 1986)

[Tinker v. Des Moines Independent Community School Dist.](#), 393 U.S. 503, 89 S.Ct. 733 (1969)

[Healy v. James](#), 408 U.S. 169, 92 S.Ct. 2338 (1972)

Adoption date: April 4, 2006

**PEEKSKILL CITY SCHOOL DISTRICT**

---

## **5251 PARTICIPATION OF STUDENTS IN FUND RAISING ACTIVITIES**

The Peekskill City School District Board of Education sees merit in fund raising activities and seeks to ensure that all fund raising projects be selected with care, be mindful of the safety and welfare of students and adhere to the following principles:

Fund raising programs have become standard practice as required and approved procedures for obtaining income for various activities. Basically school district fund raising emanates from two sources:

- School Affiliated Organizations Within the School District: Parent Teacher Associations operative within the district may from time to time engage in fund raising activities deemed to be in the best interest of the district as approved by the Superintendent. These include various sales and other fund raising activities.
- Schools and the School District: Within the schools, with the Building Principal's permission, it is recognized that various approaches by clubs, student councils and other organizations may be implemented within the criteria of reasonableness and health and safety.

It should be noted that the practice of door-to-door solicitation in conjunction with fundraising at any level places much pressure on students and jeopardizes their safety as well. Since the school district's basic and overriding responsibility is directed toward the assurance of the optimum conditions for health and safety of all the students within its jurisdiction, and since this charge pertains not only for the regular program, but for all other activities sponsored by the district, no student in grades K-6 shall be involved in door-to-door solicitation in any school-sponsored activity. It is also understood that from time to time special and unique requests may occur. In these cases, the Board should make final determination as to the acceptance or the rejection of the proposal.

- The activity should promote the education or other best interests of the students;
- The activity should have a school-related purpose;
- The rights and privileges to participate in activities supported by such funds will be available to all children in the classes designated as recipients without regard to their participation in the fund raising activities.

Adoption date: March 18, 2003

**PEEKSKILL CITY SCHOOL DISTRICT**

---

## **5252 STUDENT ACTIVITIES FUNDS MANAGEMENT**

The Board of Education shall have the responsibility for the protection and supervision of the financial affairs of student clubs and extracurricular activities. The Principal of each school concerned will appoint a competent or qualified faculty advisor for each club or organization. An audit of all accounts will be made annually by the school auditor.

Cross-ref:

[2210](#), Board Reorganizational Meeting

[5210](#), Student Organizations

Ref:

[Education Law §207](#)

8 NYCRR Part 172

Adoption date: April 4, 2006

**PEEKSKILL CITY SCHOOL DISTRICT**

---

## **5660 STUDENT GIFTS AND SOLICITATIONS**

No fund raising drives may take place within the district without prior or written notification of the Superintendent of Schools. All notices for such drives must be submitted in writing thirty (30) days in advance of the date of the requested drive.

All fundraising activities must be voluntary and in accord with the Rules of the Regents and the State Education Department's "Guidelines Relating to Solicitation of Charitable Donations form Children". No direct solicitation of students is permitted during school hours.

The following constitute permissible indirect forms of solicitation, and the Board has the authority to determine which, if any, forms it will allow:

- the sale of tickets to a social, musical, or athletic event where a portion of the funds go to a charitable purpose;
- the recruitment of students during school hours to participate in fund-raising activities to be conducted off school premises and/or when school is not in session. School personnel are permitted to hang posters or distribute flyers notifying students of these activities. However, school personnel may not act as a conduit and collect funds from students on behalf of a charity for which they recruited; and
- the placement of a bin or collection box in a hallway or other common area for the voluntary donation of food, clothing or money.

### Gifts

Students are discouraged from presenting the school staff with elaborate gifts. Spontaneous inexpensive gifts will be allowed when reasonable to express gratitude. Letters of appreciation are always welcome.

### Cross-ref:

### Ref:

[NYS Constitution](#), Article 8 §1

[Education Law §414](#)

Rules of the Board of Regents §19.6

[Guidelines Relating to Solicitation of Charitable Donations from School Children](#), SED, January 1994

*Matter of Schanbarger*, 11 EDR 70

Adoption date: April 4, 2006

---

**PEEKSKILL CITY SCHOOL DISTRICT**





NEW YORK STATE EDUCATION DEPARTMENT

## Office of Counsel

### Questions and Answers on Solicitation of Charitable Donations from School Children

#### Questions and Answers

1. Q. What types of charitable fund-raising activities are prohibited by Regents Rule 19.6?

A. The direct solicitation of charitable donations from public school students on school property during school hours, i.e., asking school children directly to contribute money or goods for the benefit of charity during the hours in which they are compelled to be on school premises.
2. Q. Under Rule 19.6, may a school district allow charitable organizations to recruit school children during school hours to participate in charitable fund-raising activities to be conducted off school premises and/or when school is not in session?

A. Yes. Rule 19.6 does not prohibit the recruitment of children to participate as fund raisers for the benefit of charity on a voluntary basis when they are not attending school. School personnel may distribute flyers or other literature, put up posters or otherwise notify students of out-of-school fund-raising activities. However, school personnel may not act as a conduit and collect funds from students on behalf of a charity for which they recruited, even though the funds were raised by students off school property and not during school hours.
3. Q. May a school district allow school children to participate in fund-raising athletic events, such as walk-a-thons, in which children perform and receive pledges from parents and members of the community at large?

A. Yes, as long as the school itself is not used as a conduit to collect the money earned on behalf of the organization.
4. Q. Under what circumstances may a school district allow students to participate during the school day in a food drive or clothing drive or similar activity involving the donation of goods for the needy?

A. Only where the food, clothing, other goods or funds are collected in a non coercive and passive fashion, such as through a bin or receptacle placed in a hallway or other common area, so that the identities of students making and not making donations are not revealed. Collection of charitable contributions of food, clothing, other goods or funds from students in the classroom or homeroom is prohibited.
5. Q. Does Rule 19.6 prohibit the participation of students in fund-raising activities off school premises as part of a community service program?

A. No. Rule 19.6 does not apply to a community service program in which students receive high school credit for providing services to a charitable organization, provided that there is no solicitation of donations from students while they are attending school.
6. Q. Does the prohibition against solicitation of charitable donations "during school hours" extend to homerooms, lunch periods or periods reserved for extracurricular activities?

- A. Homerooms and lunch periods are during school hours for purposes of Rule 19.6 and are covered by the prohibition against soliciting charitable donations from students. School hours end when students are released from compulsory attendance, which means that Rule 19.6 does not apply to after-school or before-school extracurricular periods.
7. Q. May a student organization, such as a key club, engage in fund raising for charitable purposes as an extracurricular activity?
- A. Yes, provided that the student organization does not solicit funds directly from students during school hours.
8. Q. Does Rule 19.6 prohibit the solicitation of charitable donations during school hours by students and by school-related organizations?
- A. Yes. As amended, Rule 19.6 does not contain any exceptions for charitable fund raising by students or for school-related organizations, such as parent-teacher associations. Direct solicitation of students during school hours is prohibited regardless of the nature of the person or organization soliciting donations.
9. Q. Does Rule 19.6 prohibit the direct solicitation of charitable donations from students where the object is to raise money to defray medical expenses for a fellow student or other member of the school community who is ill or to raise money for a scholarship fund in memory of a deceased member of the school community?
- A. Yes. However, Rule 19.6 would not prohibit the distribution of flyers requesting that students make contributions outside of school to a fund established for such purposes. Alternatively, funds could be collected for this purpose on school property through the establishment of a collection box or receptacle in a hallway or common area.
10. Q. Does Rule 19.6 prohibit the sale of tickets to students for a social, musical, theatrical or athletic event where a portion of the proceeds go to a charitable purpose?
- A. No. Rule 19.6 does not apply to the purchase of a ticket to a dance to raise money for a student trip or scholarship fund or for a ticket to a concert or play or charity basketball game or similar event where a portion of the proceeds go to charity. In this situation, the student is receiving consideration for the purchase of the ticket and the risk of coercion of economically disadvantaged students is diminished, since there are many reasons for declining to attend an event. Moreover, Education Law §414(1)(d) explicitly authorizes the use of school property for meetings, entertainments and occasions where admission is charged and the proceeds go to charity. However, Rule 19.6 would prohibit the sale on school grounds during school hours of lottery tickets or tickets for chance, because there is no benefit received by the purchaser in consideration of his/her purchase. In any case, the conduct of a lottery or other game of chance that is not specifically authorized by law constitutes a gambling offense proscribed by Article 225 of the Penal Law.
11. Q. Does Rule 19.6 prescribe the kinds of organizations that can engage in fund raising activities?
- A. No. The Rule leaves to local school boards the decision of which organizations, groups, etc. can solicit charitable donations and for what purposes, as long as the activities otherwise comply with Rule 19.6.
12. Q. Does Rule 19.6 apply to nonpublic schools?
- A. No.