

# C-6: Administrative Procedures

## Community Donations, Contributions, and Gifts



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### REFERENCES

- [Board Policy C-6](#)
- [Development Deposit Form](#)
- [Foundation Deposit Form](#)
- [Utah Code Ann. §63G-6a-2404, Unlawful Conduct and Penalties](#)
- [Salt Lake Education Foundation Reference Guide, Is it a Donation?](#)

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### DEFINITIONS

**Development and External Relations Department:** The Development and External Relations Department accepts and processes charitable gifts made payable to the district, individual schools, or district programs.

**Donation:** A charitable gift made by an individual or organization in support of the district, its schools, and/or its programs, and may be in the form of cash or check, real estate, securities, or other assets or services. See, [Is it a Donation?](#)

**Salt Lake Education Foundation:** The Salt Lake Education Foundation is a non-profit 501(c)(3) organization which solicits, accepts, and processes charitable gifts made payable to the Foundation in support of the district, its schools, and/or its programs.

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### PROCEDURES FOR IMPLEMENTATION

#### I. Donations

- A. The Development and External Relations Department ("Development Department") and the Salt Lake Education Foundation ("Foundation") are officially recognized entities authorized to receive donations of funds and/or gifts-in-kind for and on behalf of the district, its schools, and its programs. The Development Department and the Foundation are comprised of the same staff but exist as separate entities working in tandem to maintain compliance with all state and federal rules and regulations related to donations and charitable giving.
- B. All donations once received are considered public funds and should be used for the purpose for which they were donated, in accordance with state law. The expenditure of public funds is governed by Board Policy F-2: Purchasing, and its accompanying administrative procedures.
- C. Donations, whether in-kind, cash, or otherwise, shall constitute a complete transfer of ownership, rights, privileges, and/or title in or to the donated goods or services, and all donations become the exclusive property of the district upon delivery.
- D. The district commits to use all donations in accordance with Title IX and reserves the right to decline or restrict donations that may violate Title IX.
  1. School administrators or employees who accept a donation, either in kind and monetary, from any individual or organization, including booster clubs, must properly document the value of the donation to determine any Title IX implications.
  2. All donations over the amount of \$500 that have Title IX implications must be approved in writing by the principal and the district-wide athletic director.
- E. All donations must also be receipted in accordance with Section II below.
- F. No district employee or volunteer shall receive any remuneration or gratuity from a donor as it relates to the employee's position in the district. See, Board Policy P-1: Ethical Standards.
- G. Donations shall not be solicited or accepted that:
  1. advertise materials or products that may not be legally used by, are exploitive of, or are harmful to school age children;
  2. detract from or interfere with the learning or working environment, or conflict with the district's educational mission;
  3. commercialize or damage the image of the district or its schools;
  4. would create a significant inequity among district schools;
  5. are earmarked or identified for the benefit of a specific individual, or classroom; or
  6. include an expectation or promise, expressed or implied, of remuneration or any undue influence or special consideration for the organization, individual or student.

- H. The Federal Tax Identification Number (TIN) and tax-exempt status number of the district are to be used solely for district business. The Foundation's Federal Identification Number (FIN) shall only be used by the Foundation. These numbers cannot be used by or transferred to any other organization or individual for any purpose.

## **II. Receipt of Donations**

- A. Schools are strongly encouraged to submit all donations to the Development Department or Foundation for depositing and processing.
  - 1. In-kind donations, donations of goods and services, and donations of funds or materials designed for construction or improvements for facilities, must be received and processed by either the Development Department or Foundation.
  - 2. The school principal must approve the receipt of any donation that will not be submitted to the Development Department or Foundation.
- B. The Development Department accepts and processes donations made payable to the district, individual schools, and/or district programs. Such donations should be accompanied by a completed Development Deposit Form.
- C. The Foundation accepts and processes donations made payable to the Foundation in support of the district, individual schools, and/or district programs. Such donations should be accompanied by a completed Foundation Deposit Form.
  - 1. All cash donations must be deposited by the school into the Foundation's account at the designated financial institution within three business days of receipt.
  - 2. All cash receipting policies, as outlined in Board Policy F-1: Accounting, and its accompanying administrative procedures, must be followed.
- D. Upon receipt of a donation, the Development Department or Foundation will issue the donor an acknowledgement which complies with IRS receipting regulations.
  - 1. Equipment, supplies, or goods for use in the district, individual schools, or programs may be accepted as donations and shall be valued at the fair market value at the time of contribution.
  - 2. In the event a donation is offered in exchange for, or associated with, advertising or other services, the value of the donated portion will be objectively determined, and a receipt will be issued only for the value of the donated portion.
- E. The Development Department or Foundation will ensure adherence to donor stipulations, and complete required reports (as allowed by law) for donations received by the Development Department or Foundation. If the school fails to submit the donation to the Development Department or Foundation, the donation must be receipted and processed according to IRS reporting guidelines at the school, and the school will be responsible for any donor requirements or reporting.

## **III. Donor Recognition**

- A. Principals may authorize banners, flyer, posters, signs, or other notices recognizing a donor. Such materials should recognize that the business supports the school but should not actively promote or endorse patronage of the business.
- B. Donor recognition in the form of plaques or nameplates may be placed on equipment or furniture with the approval of the business administrator and superintendent.
- C. Naming of buildings, structures, rooms, or other district facilities shall be approved by the board (see, Board Policy G-16: Naming or Renaming Facilities, and its accompanying administrative procedures).

## **IV. Donations in Lieu of Fees**

- A. A school may not request or accept a donation in lieu of a fee from a student or parent unless the activity, class, or program for which the donation is solicited will otherwise be fully funded by the school or district, and receipt of the donation will not affect participation by an individual student.
- B. A donation is a fee if a student or parent is required to make the donation as a condition to the student's participation in an activity, class, or program.
- C. School level actions to solicit or accept a donation or contribution must comply with all Board policies, must clearly state that donations and contributions by a student or parent are voluntary, and may not place any undue burden on a student or family.
- D. The Foundation may raise money to offset the cost attributable to fee waivers granted to district students.