

## **Wasatch Charter School**

### **Donation and Gift Policy**

Adopted: 11/18/20

Revised:

Version: 1

#### **A. Purpose**

The purpose of this policy is to establish School policy and procedure governing the acceptance, valuation, and recognition of all types of donations, gifts, and sponsorships for the School. This policy is intended to create practices that adequately safeguard public funds, provide for accountability, and ensure compliance with all state and federal laws.

The School encourages and supports community and business partnerships that enhance and supplement the public education system. The School is committed to work effectively with donors and sponsors to provide donation receipts, as required by law, and to facilitate the donor's charitable intent to the extent that the intent of the donation is in harmony with School goals and the law, and is appropriately approved.

The School is ultimately responsible for the accounting, custody, expenditure, and allocation of all monies, including those that are obtained through donations, gifts, and sponsorships. The School is accountable for and must comply with all federal and state laws and rules, regardless of the source of funds.

The board also desires to protect students, parents, teachers, and school administrators from over-commercialization and restrictions or requirements that are coercive, distracting, or disruptive to the education processes, threatening to the health and welfare of students, or lacking in educational merit. The School reserves the right to decline, restrict, or redirect donations, gifts, and sponsorships.

#### **B. Scope**

This policy applies to all School administrators, licensed educators, staff members, students, organizations, volunteers, and individuals who receive, authorize, accept, value, or record donations, gifts, or sponsorships for the School.

It is expected that in all dealings, School employees will act ethically, consistent with the School's ethics training, the Utah Educators' Standards (R277-515), the Public Officers' and Employees' Ethics Act (Utah Code 67-16), and State procurement law (Utah Code 63G-6a).

#### **C. General Policy Statements**

1. "Public funds" are defined as money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including LEAs or other public bodies [Utah Code 51-7-3(26)]. All monies received through donations, gifts, or sponsorships are considered public funds.
2. All funds, property, or goods donated become public funds and the property of the School, and should be used for the purpose for which they were donated and in accordance with State and School policies.

3. The School recognizes that fundraising efforts, donations, gifts, sponsorships, and public support vary among school organizations. The School is committed to appropriate distribution of unrestricted funds and the management of donations and gifts to ensure that the educational opportunities for all students are equal and fair.
4. The School is committed to principles of gender equity and compliance with Title IX guidance. The School commits to use all facilities, unrestricted donations and gifts, and other available funds in harmony with these principles. The School reserves the right to decline or restrict donations, gifts, and fundraising proceeds, including those that might result in gender inequity or a violation of Title IX. The benefits derived from donations and gifts should be equitable for all students, comply with Title IX, and be in harmony with Article X of the Utah Constitution.
5. Donors may donate directly to the School or to Wasatch Family Foundation (the “Foundation”). The donation or gift shall follow the policies and procedures of the recipient organization. Donations received by the School from the Foundation will be subject to the School’s relevant policies and procedures for donations and gifts upon receipt by the School.
6. The School will comply with all applicable state and federal laws; the State procurement code (Utah Code 63G-6a); State Board of Education rules, including construction and improvements; IRS Publication 526 “Charitable Contributions”; and other applicable IRS regulations.
7. The collection of funds or assets associated with donations, gifts, or sponsorships will comply with the School cash receipting policies. The expenditure of any public funds associated with donations, gifts, or sponsorships will comply with the School Expenditure policies.
8. Donations, whether in-kind, cash, or otherwise, shall be complete transfers of ownership, rights, privileges, and/or title in or to the donated goods or services and become exclusive property of the School upon delivery.
9. School may not seek to avoid School procurement rules by directing donors to outside vendors or entities in lieu of donations to the school (direct donors to outside vendors or entities operating expenditures include equipment, uniforms, salaries or stipends, improvements or maintenance for facilities, etc.).
10. School employees must comply with School procurement policies and procedures, including complying with obtaining competitive quotes; bid splitting; and not accepting gifts, gratuities, or kickbacks from vendors or other interested parties.
11. Donations and gifts should be accounted for at an individual contribution level.
12. Donations, gifts, and sponsorships shall be directed to the School, or School program(s). Donations, gifts, and sponsorships shall not be directed at specific School employees, individual students, vendors, or brand name goods or services.
13. Donated funds shall not compensate public employees, directly or indirectly.

14. Advertising or other services may be offered in exchange for donations in accordance with a published sponsorship guide which assigns the extent of advertising / sponsorship benefits based on a clearly articulated value of donations.
15. Donations or gifts shall not be accepted that advertise or depict products that are prohibited by law for sale or use by minors, such as alcohol, tobacco, or other substances that are known to endanger the health and well-being of students.
16. Donations, gifts, and sponsorships given by vendors to specific programs (e.g., drama, sports teams) or School employees shall be evaluated by the Director for compliance with Utah Code 63G-6a-2304.5, "Gratuities, Kickbacks, Unlawful use of position or influence." As required by state law, donations will only be accepted where there is no expectation or promise, expressed or implied, of remuneration or any undue influence or special consideration. School employees are not permitted to accept personal payment or gratuities in any form from a vendor or potential vendor as a precondition for purchase of any product or service.
17. Donations and gifts over \$50 will be provided with an acknowledgment of the contribution from the School for IRS purposes upon request.
18. "Contribution" means a voluntary gift or donation of money, service, or anything else of value, to the School for the School's use and not for the primary use of an individual employed by the School; and includes a philanthropic donation; admission to a seminar, vendor fair, charitable event, fundraising event, or similar event that relates to the function of the public entity.

#### **D. Procedures for Donations, Gifts and Sponsorships**

1. Types of Donations, Gifts, and Sponsorships
  - a. Products
    - i. The School may accept donated products which carry the donor company's name, trademark, logo, or limited advertising on the product (e.g., cups, T-shirts, hats, instructional materials, furniture, office equipment, etc.). These items shall be valued at fair market value at the time of the contribution. If advertising or other services are offered in exchange for the donation or gift, this may alter the valuation amount.
  - b. Cash Donations
    - i. Cash donations are welcomed and may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities. All cash donations will be received in compliance with the School's cash receipting policies.
    - ii. Cash donations may be used to fund or enhance programs, facilities, equipment, supplies, services, etc.
    - iii. Cash donations shall not be used to augment an employee's remuneration beyond the remuneration associated with the salary schedule of the employee's position.
  - c. Donor and Business Partner Recognition
    - i. Donor and business partner recognitions may be placed on equipment, furniture, and other donated gifts that are not considered capital or fixed assets. Non-permanent recognitions may be placed on School buildings or structures with written approval from the director. The board may grant approval for the naming of buildings, structures, rooms; see Section E.

- ii. The director may authorize banners, flyers, posters, signs, or other notices recognizing a donor or school business partner. Such materials shall feature the school-business partnership and not promote or endorse the business named.
- d. Equipment, Supplies, or Goods
  - i. The School may accept donated equipment, supplies, or goods for use in the School or school programs. These items shall be valued at the fair market value at the time of the contribution. If advertising or other services are offered in exchange for the donation or gift, this may alter the valuation amount.

#### **E. Capital Donations or Gifts / Large Donations or Gift Projects**

1. **All** donations or gifts over \$50,000 for construction, maintenance, facilities renovation or improvement, and other capital equipment purchases must have documented approval by the business administrator, the executive director, and the board. Prior to the initiation of a large capital drive or specific fundraising drive, the following will be provided to the business administrator for evaluation and recommendation to the executive director:
  - a. Prospective construction, maintenance or renovation plans and estimated costs
  - b. Proposed naming opportunities
  - c. Proposed donation or gift timeline
  - d. Loans or financing agreements
  - e. Maintenance or upkeep requirements and costs
  - f. Assurances of compliance with Title IX
2. The director will make a recommendation to the board.
3. All physical facilities are owned and operated by the School. No part of any school facility or capital equipment may be named for a donor without the express written consent of the board.
4. The School shall only grant naming opportunities that are consistent with the mission and educational objectives of the School. Decisions regarding naming opportunities are within the sole discretion of the board.

#### **F. Training**

School employees who handle cash shall receive training as established by USBE Administrative Rule 277-113-4.

#### **G. Review of Policy**

This Policy is to be reviewed annually as set forth by USBE Administrative Rule 277-113-4.