Fundraising and Donations

Scope of Fundraising and Donations Policies—

This policy applies to all District administrators, licensed educators, staff members, students, organizations, volunteers and individuals who initiate, authorize, or participate in fundraising events or activities for school-sponsored events; or receive, authorize, accept, value, or record donations, gifts, or sponsorships for the District or individual schools. It is expected that in all dealings, District and school employees will act ethically, consistent with the District's ethics training, the Utah Educators' Standards (R277-515), the Public Officers' and Employees' Ethics Act (Utah Code Ann. ' 67-16-1 et seq.), and State procurement law (Utah Code Ann. ' 63G-6a-101 et seq.).

District Foundation—

The District Foundation (the "Foundation") is an entity established to receive donations and gifts for the benefit of the District and the District's schools. Any organization or individual wishing to donate cash, materials, equipment, other property or programs to a school is encouraged to make such donations through the Foundation.

Definitions—

"Public funds" for purposes of this policy 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 Districts or other public bodies.

Utah Code § 51-7-3(26) (2013)

"School-sponsored" for purposes of this policy means activities, fundraising events, clubs, camps, clinics, programs, sports, etc., or events, or activities that are authorized by the District or individual school(s) that support the District or authorized curricular school clubs, activities, sports, classes or programs that also satisfy one or more of the following criteria. The activity:

a. Is managed or supervised by the District or public school, or District or public school employee.

b. Uses the District or public school's facilities, equipment, or other school resources.

c. Is supported or subsidized, more than inconsequently, by public funds, including the public school's activity funds or minimum school program dollars.

d. Does not include non-curricular clubs specifically authorized and meeting all criteria of Utah Code 53A–11–1205 through 1208.

Utah Admin. Rules R277-113-1.H (October 9, 2014)

General Policy—

All funds, property, or goods donated or collected through fundraisers become public funds and the property of the District, and should be used for the purpose for which they were donated and in accordance with State and District policies. 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 District upon delivery. The District and individual schools are ultimately responsible for the expenditure and allocation of all monies collected and expended through student, school organized fundraising.

The District recognizes that fundraising efforts, donations, gifts, sponsorships, and public support vary among schools. The District 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.

The District is committed to principles of gender equity and compliance with Title IX guidance. The District commits to use all facilities, unrestricted donations and gifts, and other available funds in harmony with these principles. The District 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.

The collection of money or assets associated with fundraisers for school-sponsored activities, donations, gifts or sponsorships will comply with the District cash receipting policies. The expenditure of any public funds associated with fundraisers for school-sponsored activities, donations, gifts, or sponsorships will comply with the District cash disbursement policies

Fundraising is permitted within the District to allow the District and schools to raise additional funds to supplement school-sponsored academic and co-curricular programs.

The District and individual schools 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.

Fund raising activities should not be approved which involve high-pressure sales tactics, yield profits in excess of usual wholesale margins to suppliers of goods sold, would expose students and other participants in the fund raising activity to risk of personal injury, would expose the school or District to risk of financial loss if the fund raising activity is not successful, or would violate law or district policies.

District employees may not direct operating expenditures to outside funding sources to avoid District procurement rules (operating expenditures include equipment, uniforms, salaries or stipends, improvements or maintenance for facilities, etc.).

District employees must comply with District procurement policies and procedures, including complying with obtaining competitive quotes and avoiding bid splitting.

Donations and gifts should be accounted for at an individual contribution level.

Donations, gifts, and sponsorships shall be directed to the District, District program(s), school, or school program(s). Donations, gifts, and sponsorships shall not be directed at specific District employees, individual students, vendors, or brand name goods or services.

Donated funds shall not compensate public employees, directly or indirectly.

If donations or gifts are offered in exchange for advertising or other services, an objective valuation will be performed and a charitable receipt will be issued by the foundation or the business administrator.

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; or, in the opinion of the District, may cause a substantial disruption to the education environment.

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. District 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.

Donations and gifts over $250 will be provided with an acknowledgment of the contribution from the District for IRS purposes. The acknowledgment will be in the form of a receipt issued by the foundation or business administrator. These receipts will be generated from the information provided on the “Donations, Gifts, and Sponsorships” form.

Gifts to specific school programs of equipment, such as computers and audio-visual equipment, must be approved in advance to assure that the District is not compelled by a gift to undertake expenses in support of the donated equipment or make other management decisions in order to use the gift, such as allocating space to donated equipment, that the District deems to be unwise.

Utah Admin. Rules R277-113-5.C(3), (4) (October 9, 2014)

Fees for School-Sponsored Activities—

Properly approved school-sponsored activities may:

a. Use the school’s name, facilities, and equipment.

b. Utilize District employees and other resources to supervise, promote, and otherwise staff the activity or fundraiser.

c. Be insured under the District's risk management policy (pending approval by the District risk manager) or general liability insurance policy.

d. Provide additional compensation or stipends for District employees with the approval of the principal or immediate supervisor and under District payroll policies.

All fees for school-sponsored activities must be properly noticed and approved by the local board of education and are subject to fee waiver provisions in R277–407. School-sponsored activities must comply with all fee approval and fee waiver provisions established in Utah Code and Utah State Board of Education rules. Districts may be responsible for providing student transportation for these activities.

Principals, consistent with District policy, have the responsibility to waive fees, if appropriate. Individual teachers, coaches, advisors, etc. do not have the authority to waive board-approved fees.

Annually, each District division, department, or program and individual school will review all planned camps, clinics, activities, and fundraisers and determine those designated as school-sponsored. Those not designated as school-sponsored will follow the non-school-sponsored criteria below.

Authorization and Supervision of Fundraising—

Authorization and supervision of fundraising for school-sponsored activities:

a. Fundraising at the District level shall be approved in writing, prior to the activity, by the superintendent or applicable assistant superintendent/director and supervised by District employee(s) designated by the approver. The approver shall ensure that the activity is appropriately classified as a school- or District-sponsored activity.

b. Fundraising at individual schools shall be approved in writing, prior to the activity, by the principal and supervised by a member of the faculty or other District employee designated by the principal. The approver shall ensure that the activity has been appropriately classified as a school-sponsored activity. Principals may approve fundraisers or activities where the expectation is to earn up to $10,000. Fundraisers expected to earn more than $10,000 and up to $50,000 must be approved in writing by the superintendent. Fundraisers expected to earn more than $50,000 must be approved by the Board of Education.

c. The sale of banners, advertising, signs, or other promotional material that will be displayed on school property must be approved by the principal before the items are initiated or printed, and must meet community standards. Partisan or political advertising and advertising for 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, are prohibited.

d. All fundraising projects for construction, maintenance, facilities renovation or improvement and other capital equipment purchases must be approved in writing by the business administrator, the superintendent, and the Board of Education. (See “Capital Fundraising” section below.)

Capital Fundraising and Large Donations—

All fundraising projects donations or gifts for construction, maintenance, facilities renovation or improvement, and other capital equipment purchases must be approved in writing by the business administrator, the superintendent, and the Board of Education. 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 superintendent:

a. Prospective construction, maintenance or renovation plans and estimated costs

b. Proposed naming opportunities

c. Proposed fundraising timeline

d. Loans or financing agreements

e. Maintenance or upkeep requirements and costs

f. Assurances of compliance with Title IX (e.g., available for use by both male and female students and/or for several purposes or activities)

The superintendent will make a recommendation to the Board of Education. The board reserves the right to tentatively approve plans, pending fundraising, donations, equity, or other conditions.

All physical facilities are owned and operated by the District. No part of any school facility or capital equipment may be named for a donor without the express written consent of the Board of Education.

The District shall only grant naming opportunities that are consistent with the mission and educational objectives of the District. Decisions regarding naming opportunities are within the sole discretion of the Board of Education.

Advertising—

To avoid disruption of students’ instructional activities, schools shall not be used for distribution of partisan, religious, or commercial advertisements, fliers, bulletins, newspapers, etc.; nor shall such items be placed on vehicles parked on school grounds.

Principals may permit the school distribution of fliers, bulletins, newspapers, etc. with information regarding nonprofit community youth programs such as Boy Scouts of America, Girl Scouts of America, county and municipal programs, and Little League-type recreation programs.

Students and employees of the District, including teachers and administrators, shall not act as agents for commercial agents during school hours or contract time.

A District employee's participation in a private, but education-related, activity must be separate and distinguishable from the employee's public employment. District employees may purchase advertising space to promote private or non-school-sponsored events in the same manner as the general public. The District employee's employment and experience can be used to demonstrate qualifications. The advertisement must clearly state that the activity is not school sponsored. See R277-107 for specific direction.

Types of Donations, Gifts, and Sponsorships—

Cash Donations. 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 District's cash receipting policies. Cash donations may be used to fund or enhance programs, facilities, equipment, supplies, services, etc.

Cash donations may not be used to hire regular classroom teachers, thereby altering the staffing ratios. However, classroom assistants, coaching assistants, or specialists of any kind, including individuals who may hold educator licenses, may be hired using the funds received. Donations to fund such positions shall be made to a program, school, division, or department—not directly to individuals—and employment will be processed through the District's Human Resources Department and Payroll Department. The District or school administration reserves the right to decline or restrict these types of donations if they create inequitable environments in the school or inequities that violate Title IX or other laws, are not economically in the best interest of the District, interfere with educational goals, or for any other reason determined by the District or school.

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.

Products. The District or individual schools 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 contribution amount.

Equipment, Supplies, or Goods. The District or individual schools may accept donated equipment, supplies, or goods for use in the District or individual schools 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.

Donor and Business Partner Recognition. 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 District buildings or structures with written approval from the superintendent. The board may grant approval for the naming of buildings, structures, rooms, or other district facilities; see "Capital Fundraising" above). Principals 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.

Approval and Acceptance of Donations, Gifts, and Sponsorships—

Donations, gifts, and sponsorships valued at more than $250 must be documented on the District "Donation, Contribution, or Sponsorship" form. This form must be completed prior to the acceptance of money or goods, and must be retained in the District or school accounting records. A copy of the completed form will be sent to the foundation or business administrator, and a receipt for charitable contribution purposes will be issued to the donor.

Approval levels are as follows:

(1) Money, goods, supplies, or in-kind donations, gifts, or sponsorships valued at $250–$10,000 must be documented on the District "Donation, Contribution, or Sponsorship" form and be approved by an individual school principal or applicable District department or division supervisor prior to acceptance.

2) Money, goods, supplies or in-kind donations, gifts, or sponsorships valued at $10,000–$50,000 must be documented on the District "Donation, Contribution, or Sponsorship" form and be approved by the business administrator and superintendent prior to acceptance.

(3) Money, goods, supplies or in-kind donations, gifts, or sponsorships valued at more than $50,000 must be documented on the District "Donation, Contribution, or Sponsorship" form and be approved by the Board of Education prior to acceptance.

General Fundraising Standards—

The District reserves the right to prohibit, restrict or limit any fundraising activities associated with the District or individual schools. Faculty and student participation in fundraisers is typically voluntary. However, employees may be directed to supervise specific activities as an employment assignment. Students, including fee-waiver-eligible students, may be required to participate fully in school, team, or group-wide fundraisers in order to benefit from fundraisers.

Participation in fundraising shall not affect a student's grade. Students shall not be required to participate in fundraising activities as a condition of belonging to a team, club or group, nor shall a student's fundraising effort affect his/her participation time or standing on any team, club or group, except as to fee waiver requirements.

Competitive enticements for participation in fundraisers are discouraged. If prizes or rewards are offered by a selected fundraising vendor, they should only be awarded to groups, classes or students, and must be disclosed and approved prior to the fundraiser. Rewards, prizes, commissions, or other direct or indirect compensation shall not be received by any teacher, activity, club or group director, or any other District employee or volunteer.

Schools may not impose a sales quota (or the like) as part of fundraising efforts, and students or parents shall not be required to pay for any unsold items, or pay for goals not met.

Door-to-door sales are prohibited for all students in elementary and middle schools. High school students may participate in one door-to-door campaign per sport, club, or group per year. Suitable procedures must be used by the schools, administrators and supervising faculty to safeguard students and funds collected. Procedures must be clearly communicated to parents.

Approval may be denied for fundraising activities that would expose the school or District to risk of financial loss or liability if the activity is not successful.

Fundraising activities shall be age appropriate, and shall maintain the highest standards of ethical responsibility and integrity.

Fundraising revenues should be accounted for at an individual contribution level or participation level. Participation logs should be retained and turned into the accounting office to be included with the deposit detail.

Employees who approve, manage, or oversee fundraising activities are required to disclose if they have a financial or controlling interest or access to bank accounts in a fundraising organization or company.

Records of all fundraising efforts shall be open to the parents, students and donors, including accurate reporting on participation levels and financial outcomes. This policy does not require the release of students' personally identifiable information protected by FERPA.