



Good Foundations Academy

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Donations, Gifts & Sponsorships Policy

A. PURPOSE

The purpose of this policy is to establish LEA policy and procedure governing the acceptance, valuation, and recognition of all types of donations, gifts, and sponsorships for the LEA and individual schools within the LEA. 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 LEA encourages and supports community and business partnerships that enhance and supplement the public education system. The LEA 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 LEA goals and the law, and is appropriately approved. The LEA is ultimately responsible for the accounting, custody, expenditure, and allocation of all monies, including those that are obtained through donations, gifts, and sponsorships. The LEA 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 LEA reserves the right to decline, restrict, or redirect donations, gifts, and sponsorships at both the LEA and individual school levels.

B. SCOPE

This policy applies to all LEA administrators, licensed educators, staff members, students, organizations, volunteers, and individuals who receive, authorize, accept, value, or record donations, gifts, or sponsorships for the LEA or individual schools. It is expected that in all dealings, LEA and school employees will act ethically, consistent with the LEA'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 FOR LEAS & INDIVIDUAL SCHOOLS

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 LEA, and should be used for the purpose for which they were donated and in accordance with State and LEA policies.
3. The LEA recognizes that fundraising efforts, donations, gifts, sponsorships, and public support vary among schools. The LEA 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 LEA is committed to principles of gender equity and compliance with Title IX guidance. The LEA commits to use all facilities, unrestricted donations and gifts, and other available funds in harmony with these principles. The LEA 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 LEA's foundation, if applicable, for tax purposes. The donation or gift shall follow the foundation's policies and procedures.
6. The LEA 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.
7. The collection of funds or assets associated with donations, gifts, or sponsorships will comply with the LEA cash receipting policies. The expenditure of any public funds associated with donations, gifts, or sponsorships will comply with the LEA cash disbursement 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 LEA upon delivery.
9. LEA employees may not direct operating expenditures to outside funding sources to avoid LEA procurement rules (operating expenditures include equipment, uniforms, salaries or stipends, improvements or maintenance for facilities, etc.).
10. LEA employees must comply with LEA 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 LEA, LEA program(s), school, or school program(s). Donations, gifts, and sponsorships shall not be directed at specific LEA employees, individual students, vendors, or brand name goods or services.
13. Donated funds shall not compensate public employees, directly or indirectly.
14. 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 Business Manager.
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 LEA employees shall be evaluated 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. LEA 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 \$250 will be provided with an acknowledgment of the contribution from the LEA for IRS purposes. The acknowledgment will be in the form of a receipt issued by the Business Manager. These receipts will be generated from the information provided on the "Donations, Gifts, and Sponsorships" form.

Reviewed and Approved: 9/13/2021