

## POLICY 2100

### Gifts, Donations, and Bequests - Acceptance

- A. The District welcomes gifts and donations. The District has organized a foundation, the Box Elder School District Foundation, which has the purpose of receiving and administering financial or negotiable gifts to support excellence in education, pursuant to [Utah Code § 53G-3-402](#). Gifts or donations in kind must be accepted by the District pursuant to paragraphs C and D below. Donations and gifts should be accounted for at an individual contribution level.
1. 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.
  2. Donated funds shall not compensate public employees, directly or indirectly.
  3. 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.
  4. 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.
  5. 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.
- B. No school employee shall accept any trust fund, or bequest for, or on behalf of the school, class, club, or organization without first receiving permission from the District's Business Administrator. When a donation is accepted, it becomes the property of the Box Elder County School District. (See also [Policy 2130 Capitalization](#))

1. School employees shall only accept gifts of substantial value for, or in behalf of the school, class, club, or organization after gaining permission from their building administration.
  2. 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.
  3. Those wanting to provide gifts that include trust funds or bequest for, or on behalf of the school, class, club, or organization are to be referred to either the District's Business Administrator or the Box Elder School District Education Foundation.
- C. When requested, the school/District shall provide a letter to the donor describing the donation. The District will not certify the value of property or an in-kind donation.
- D. Donors who desire to obtain a receipt for tax purposes should prepare and submit with the gift an [Internal Revenue Service Form No. 8283](#). Donors must obtain advice from their own advisers as to whether gifts to the District are tax deductible. The District will sign and return a properly prepared Form 8283 to give the donor a record that the gift was received by the District.
- E. Part of the process of making a gift is obtaining the approval of the District for conditions which may be attached to the gift. Gifts of property must be reviewed and approved by the Superintendent or designee prior to acceptance to make sure that the property will be useful to the District.
- F. All donations that would involve facility renovation or modification, construction, continued maintenance, or additional capital equipment must be referred to the Superintendent or designee before acceptance. All donations that would include voluntary labor must be referred to the Facilities Director before acceptance.
- G. All donations that are associated with entering into a contract for either product or services by a specific vendor must receive prior approval by the Board of Education.
- H. As a general rule the District will not commit to name classrooms in a building or a building itself with the name of a donor as a quid pro quo for a gift. The action to name buildings or parts of buildings is within the power of the Board of Education. The process of naming school facilities as a result of a gift or a donation is found in [Policy 1222 Naming Facilities](#).

- I. Gifts to individual school employees are discouraged. Gifts to school employees of substantial value by individuals, groups of individuals, clubs or organizations who may be benefitted by that gift are prohibited. In no case should school employees exhibit gifts or show favoritism to those who brought them.

J. Cash Donations

1. 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 over ~~\$2,500~~**\$10,000** are required to go through the District Foundation and must be preapproved by the Business Administrator.
2. Principals may approve donations up to \$10,000. Donations more than \$10,000 and up to \$50,000 must be approved in writing by the Superintendent and/or Business Administrator. Donations more than \$50,000 must be approved by the Board of Education.
3. A school or community group or person may request matching funds for a school related capital project or activity. The request shall be submitted in writing to the Superintendent and/or Business Administrator on or before February 1<sup>st</sup>. If the Superintendent and/or Business Administrator determine the project or activity to be of value, and the request for matching funds is over \$50,000, the request will be placed before the Board for approval. If approved, the District will match up to 50% of the project or activity.
4. 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 Federal 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.
5. 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.

#### K. Products

1. 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.

#### L. Equipment, Supplies, or Goods

1. 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.

#### M. Donor and Business Partner Recognition

1. 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.
- N. This policy applies to all District administrators, licensed educators, staff members, students, organizations, volunteers and individuals who initiate, authorize, 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 (Utah Admin. Rules R277-515), the Public Officers' and Employees' Ethics Act ([Utah Code § 67-16-1 et seq.](#)), and State procurement law ([Utah Code § 63G-6a-101 et seq.](#)).

Also see [Policy 1036 Conflict of Interest](#)

Also see [Policy 5310 Fundraising](#)