




BULLETIN

SUBJECT: **DONATIONS AND GIFTS POLICY** **2018-19 NO. BS-10**

TO: All School Sites and Departments

DATE: August 6, 2018

PREPARED BY: Amari Watkins, Director **DEPARTMENT:** Accounting Services
Accounting Services

REVIEWED BY: Lisa Allen, Deputy Superintendent **APPROVED:** 

Per Board Policy 3290 Gifts, Grants and Bequests, the Board of Education has authorization to accept donations and gifts on behalf of the District. The District is responsible to safeguard public funds and property to ensure that all donations are used for its intended purpose and in accordance with district policy and guidelines.

Please complete the **Record of Donations and Gifts Form (ACC-F022)** before accepting donations, including those for student body organizations. Examples of donations include items other than cash such as instructional materials, supplies, athletics, equipment, technology, vehicles, etc.

However, this form is not required for donations made in exchange for student participation in field trips, P.E. Clothes, fundraisers, enrichment classes, and any other tangible benefit received in exchange for the donation. When depositing funds collected for the above mentioned purposes, please send any documentation used to solicit the donation along with the deposit detail.

Donations made through a 3rd party such as GoFundMe are not tax deductible to the donor as they are not donated directly to the District. The District will not provide a tax deductible receipt to these donors. Also, students and employees of the District shall not act on behalf of commercial agents for fundraising during school hours or contract time.

The Record of Donations and Gifts Form and Guidelines are located on the Accounting Services webpage <http://www.scusd.edu/accounting-services-documents-and-bulletins>.

If you have any questions please feel free to contact Accounting Services at (916) 643-7894.

Attachments: Record of Donations and Gifts Form
Donations and Gifts Guidelines



RECORD OF DONATIONS AND GIFTS

(Instructions provided on reverse side)

Name of Donor: _____

Address: _____

City/State/Zip Code: _____ Phone Number: _____

Email: _____

Part 1 – Donation Information

I/We wish to donate to _____ school site/department for the following program, grade, or activity (including Student Council, ASB, or school club), _____

Type of Donation

- ☐ Cash/check \$ _____ (Please make checks payable to the school or SCUSD)
- ☐ Supplies, equipment, property, etc. (estimated value) \$ _____
- ☐ Sponsorship \$ _____

Please check the box below that applies to this donation

- ☐ Donation is intended for a group/organization accounted for within the school's Student Body Fund (ASB). The donation (check/cash) will be deposited into the Student Body Fund account.
- ☐ Donation is unrestricted or intended for a District program (includes school site events/activities, not intended for school's groups/organizations.).

Part 2 – Donation Other than Cash - Equipment, vehicles, materials (examples: paint, cleaning products, lab materials, used technology, etc.) and instructional materials must be inspected/evaluated by the appropriate district official and cleared before Board approval and acceptance. Please contact the appropriate department for an inspection or evaluation appointment.

Description of Donation/Gift (Complete description of article, including serial number, etc.) _____

District Official Inspection: Cleared ☐ Not Cleared ☐ Signature: _____

Part 3 – Tax Receipt - This form is a temporary receipt until the Board acts to formally accept the charitable donation to a District program or school. Upon Board acceptance a letter will be issued to the Donor at the address listed on this form.

Part 4 – School Site/Department Representation

I understand the legal title to the funds/property being donated transfers to public funds and the property of the District. The District will ensure the donation is used as intended and in accordance with state and federal laws.

Administrator Name: _____ Signature: _____ Date: _____

Send form to Accounting Services Box 802-A

Business Services Use Only:

Budget Code: _____ Amount: \$ _____ Date Posted: _____

Procedure for Recording Donations and Gifts to the District

Sacramento City Unified School District welcomes donations for our schools, and encourages community partnerships. Upon the recommendation of the school/department administrator, the Governing Board must formally approve and accept donations. Our Board evaluates donations for any conditions or restrictions imposed by the donor with respect to district goals, strategies, and success of our students.

Distribution of this Form

1. Copy to donor (preliminary receipt)
2. Retain copy at site/department for your records
3. Send original form to Accounting Services Box 802-A. **Include the following:**
 - a. If donation is unrestricted or intended for a District program, include cash/check and Detail Deposit Form (ACC-F017) with your Record of Donations and Gifts form.
 - b. If donation is intended for a group/organization accounted for within the school's Student Body Fund (ASB), deposit (check/cash) into the Student Body Fund account. Forward to Accounting a copy of the ASB Deposit Summary Form (ACC-F019) and deposit slip with your Record of Donations and Gifts form.

All Donations and Gifts

- This form must be completed by the donor and receiving school/department administrator if donation or gift is recommended to meet the needs of the district's vision and philosophy for students.
- All funds, property, or goods donated 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.
- All charitable donations to a District program or individual school must be approved and accepted by the Governing Board before a donation budget is established for the individual school/department for the donated amount.
- For more information, please refer to the district's Donation and Gift Guidelines.

Supplies and Other Gifts

- Gifts that consist of supply items should be held by the accepting administrator until Board acceptance. After the Board has accepted the gift, supply items may be forwarded to the intended recipient.
- Any type of supplies or materials (instructional and non-instructional) (examples: paint, science lab materials, cleaning products, etc.) that should be inspected and evaluated for health and welfare of students must receive clearance from the district official using the Record of Donations and Gifts form before Board approval and acceptance.
- For more information, please refer to the district's Donation and Gift Guidelines.

Cash/Checks

- Forward a copy of the Record of Donations and Gifts form with cash/check. (See instructions above under "Distribution of this Form.")
- Upon Board approval, the funds will be credited to your site's donation account.

Equipment or Vehicles

- Gifts of equipment, including used technology, or vehicles must receive clearance from the appropriate department administrator in charge of inspection for the specific type of gift before going to the Board for approval and acceptance.
- Equipment or vehicles not cleared for acceptance should be returned to the donor immediately by the receiving administrator. Please write "VOID" over the form and retain a copy at your site/department.

Board Acceptance

- Following completion of the process above, all charitable donations or gifts to a District program or school will be formally accepted by the Board and a donation acknowledgement letter will be issued as the donor's official receipt.



ACCOUNTING SERVICES

Donation and Gift Guidelines

Purpose

The intent of the donation guidelines is to establish a district process governing the acceptance, valuation, and recognition of all types of grants, gifts, and donations received by any central office department or school, including dependent charter schools. This policy is intended to create practices that adequately safeguard public funds, provide for accountability, and ensure compliance with all state and federal laws.

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 districts or other public bodies. All monies received through donations, gifts, or sponsorships are considered public funds.
2. All gifts, grants and bequests shall become district property and must be approved and accepted by the Governing Board.
3. All gifts, grants and bequests will be presented to the Board on a monthly basis for approval and recognition.
4. All funds, property, or goods donated 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.
5. 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.
6. The District is committed to principles of gender equity and compliance with Title IX Guidance "Sex Discrimination in Education." 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 agreement with California Constitution Article 9 Education.
7. Donors may donate directly to a school, if applicable, for tax purposes. The donation or gift shall follow the District's policies and procedures.
8. The District's central departments and individual schools will comply with all applicable state and federal laws; the State procurement code; State Board of Education rules, including construction and improvements, IRS Publication 526 "Charitable Contributions;" other applicable IRS regulations, and the District's Board Policy 3290 "Gifts, Grants and Bequests".
9. The collection of funds or assets associated with donations, gifts, or sponsorships will comply with the District's cash receipting policies. The expenditure of any public funds associated with donations, gifts, or sponsorships will comply with the District's cash disbursement policies.
10. 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.
11. 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.).
12. District employees must comply with the District's 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.
13. Donations and gifts should be accounted for at an individual contribution level.
14. 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.
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.

**General Policy
Statements, cont.**

16. Donations, gifts, and sponsorships given by vendors to specific programs (e.g., drama, sports teams) or classes shall be evaluated for compliance. 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.
17. All charitable donations to the District or individual school or school program will be provided with an acknowledgement of contributions from the district. These receipts will be generated with information provided on the "Record of Donations and Gifts" form and provided to donor after Board acceptance.

**Procedures for
Donations, Gifts,
and Sponsorships**

1. Types of Donations, Gifts, and Sponsorships
 - a. Cash Donations
 1. Cash donations are welcomed and may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities.
 2. All cash donations and gifts shall become district property and must be approved and accepted by the Governing Board.
 3. A donation budget will be established for the individual department or school.
 4. If a donation is for a group/organization, cash or check will be received and held in the custody of the student body pending Board authorization.
 5. Purchases paid for with donated funds must follow the same procedures as all district purchases.
 6. Donations may be used to fund or enhance programs, facilities, equipment, supplies, services, etc. Donors may condition a gift for a particular use.
 7. Donations may never be used to purchase or pay for illegal items, including alcoholic beverages, fire arms, items of a religious nature, employee bonuses, or other items not allowed by law.
 - b. 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.
 2. Communications Office 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.
 - c. 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. However, equipment, vehicles, supplies and materials (examples: paint, cleaning products, lab materials, used technology, etc.) must be inspected and receive clearance from a district official before forwarding for the Board for approval and acceptance. 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.
 - d. Instructional Materials and Gift Books

The District or individual school may accept instructional materials and gift books. However, all instructional materials must be evaluated to ensure materials meet district criteria.
 - e. Corporate Sponsorships

The District may enter into a corporate sponsorship agreement with the approval of the Superintendent or designee. Sponsorship agreements may include educational, athletic, or other program or activity that will allow advertisement or promotion.

**Procedures for
Donations, Gifts,
and Sponsorships
cont.**

2. Approval and Acceptance of Donations, Gifts, and Sponsorships
 - a. Donations, gifts, and sponsorships must be documented on the District's "Record of Donations and Gifts" form. This form must be completed and distributed as instructed on the form.
 - b. Approval Level
Money, goods, supplies, or in-kind donations, gifts, or sponsorships of any value, recommended by the site administrator must formally receive approval and acceptance by the Governing Board.

**Capital
Donations or
Gifts/Large
Donations or Gift
Projects**

1. All donations, gifts, corporate sponsorships for construction, maintenance, facilities renovation or improvement and other capital equipment purchases must be approved in writing by the Chief Business Officer, Chief Operations Officer, the Superintendent or designee, and the Board. Prior to the initiation of a large capital drive or specific fundraising drive, the following will be provided to the Chief Business Officer and Chief Operations Officer for evaluation and recommendation to the Superintendent:
 - 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. Ongoing maintenance requirements and costs
 - f. Assurances of compliance with Title IX
2. The Superintendent will make a recommendation to the Board. The Board reserves the right to tentatively approve plans, pending donations, gifts, equity, or other conditions.
3. All physical facilities are owned and operated by the District.
4. No part of any school facility or capital equipment may be named for a donor without the express written consent of the Board. 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.

Advertising

1. Schools may have relations with community organizations by publicizing services, special events and public meetings of interest to their students and parents.
2. The District has a right to refuse any advertising that does not benefit students, and enhance and support the basic educational mission of the District.
3. All advertising materials must be approved by the Communications Office before distribution.
4. Materials will be approved or denied based upon Board Policy 1325 "Community Relations."
5. Students and employees of the District, including teachers and administrators, shall not act as or on behalf of commercial agents during school hours or contract time.

Prohibitions

Donations shall not be accepted that advertise or depict tobacco and alcoholic products or any other materials or products that may not legally be used by school age children or are otherwise not in compliance with state, district, or school rules; are harmful to the health and welfare of students; are exploitive or unduly intrusive into the classroom or home; would detract from or interfere with student learning; would conflict with the educational mission of the schools; would commercialize or damage the image of the District or the schools; or to pay or purchase gift cards and gift certificates, items of a religious nature, or employee bonuses.

**Board of
Education Policy
Reference**

Board of Education Policy	Policy Number
Gifts, Grants and Bequests	BP 3290
Community Relations	BP 1325

**Accounting
Services Form
Reference**

Click on the following link to access the forms referenced:

- [Record of Donations and Gifts form](#)
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