

## **Donations, Gifts and Sponsorships Model Policy**

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### **A. Legal Authority/Requirement**

- R277-113 LEA Fiscal Policies and Accountability
- R277-515 Utah Educator Standards
- UCA 63G-6a Utah Procurement Code
- UCA 67-16 Utah Public Officers' and Employees' Ethics Act

### **B. Purpose**

1. This policy is intended to create practices that adequately safeguard public funds, provide for accountability, and ensure compliance with all state and federal laws in acceptance, valuation, and recognition of all types of donations, gifts, and sponsorships to InTech.
2. InTech encourages and supports community and business partnerships that enhance and supplement the public education system.
3. InTech is committed to facilitate the donors' charitable intent to the extent that the intent of the donation is in harmony with InTech policies/goals and law regulating public funds.
4. InTech also desires to protect students, parents, and employees 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.

### **C. Scope**

1. This policy and related procedures are applicable without exception to any and all individuals or organizations that receive, authorize, accept, value, or record donations, gifts, or sponsorships on behalf of InTech.
2. All InTech donations and donor requirements shall be consistent with applicable law/regulation and consistent with prudent management practices.
3. In all financial dealings, InTech employees will act in an ethical manner that is consistent with InTech policy, Utah Educators' Standards, and the Public Officers' and Employees' Ethics Act, and State procurement law.

### **D. Definitions**

1. "Public funds" -- Money, funds, and accounts, regardless of the source from which the funds are derived, owned, held, or administered by the state or any of its political subdivisions (including InTech) [Utah Code 51-7-3(26)].

**E. General Donation Rules**

1. Donation to InTech is permitted to allow InTech to raise additional funds to supplement school-sponsored academic and co-curricular programs.
2. InTech reserves the right to decline, restrict, or redirect donations, gifts, and sponsorships.
3. All funds, property, goods, or services donated to InTech become public funds and the property of InTech.
4. InTech is ultimately responsible for the expenditure and allocation of all monies collected and expended through donations, gifts, or sponsorships.
  - a. These funds should be used for the purpose for which they were donated and in accordance with State and InTech policies.
  - b. The collection of funds or assets associated with donations, gifts, or sponsorships will comply with InTech cash receipting policies.
  - c. The expenditure of any public funds associated with donations, gifts, or sponsorships will comply with InTech cash disbursement policies.
5. Donations, gifts, and sponsorships should be accounted for at an individual contribution or participation level.
6. The distribution of unrestricted funds and opportunities for donations, gifts, or sponsorships shall ensure equity and fairness for all students. InTech reserves the right to decline or restrict donations, gifts, and sponsorships that might result in inequity (including those that might violate Title IX).
7. InTech employees may not direct donations, gifts, sponsorships or their related expenditures to outside entities to avoid InTech procurement rules.
8. Donations, gifts, and sponsorships shall be directed to InTech or InTech programs and not to specific individuals.
9. InTech shall not seek or accept donations from any restricted foreign entity or an entity that passes on funding support from a restricted foreign entity.

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

(1) Types of Donations, Gifts, and Sponsorships

a. In-Kind Donations

- (1) InTech may accept donated equipment, supplies or goods for InTech use. These items shall be valued at the fair market value at the time of the contribution and shall include the value of advertising or other services offered.

- (2) InTech may accept donated products that carry the donor company's name, trademark, logo, or limited advertising on the product.
- (3) 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.

b. Cash Donations

- (1) Cash donations are welcomed and may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities.
- (2) Cash donations may not be used to hire regular classroom teachers, thereby altering the staffing ratios or augmenting a teacher's remuneration for teaching duties beyond the salary schedule.
- (3) Cash donations may be used to provide stipends for work done in addition to teachers' regular duties or for hiring classroom assistants, specialists etc. may be hired using the funds received.

(2) Donor and Business Partner Recognition

- a. Donor and partner recognitions may be placed on equipment, furniture, and other donated gifts that are not considered capital assets.
  - (1) Non-permanent recognitions may be placed on InTech buildings or structures with written approval from the Executive Director.
  - (2) Such materials shall feature the school-business partnership and not promote or endorse the business named.
- b. Only the governing board may grant approval for the naming of buildings, structures, rooms, or other facilities.

(3) Approval and Acceptance of Donations, Gifts, and Sponsorships

- a. Donations, gifts, and sponsorships valued at more than \$250 must be documented on InTech "Donation, Contribution, or Sponsorship" form.
  - (1) This form must be completed prior to the acceptance of money or goods, and must be retained in InTech accounting records.
  - (2) A copy of the completed form will be sent to the business administrator and a receipt for charitable contribution purposes will be issued to the donor.
- b. Approval levels are as follows:
  - (1) Money, goods, supplies or in-kind donations, gifts, or sponsorships valued at more than \$50,000 must receive written approval from the governing board, prior to acceptance.
  - (2) Money, goods, supplies, or in-kind donations, gifts, or sponsorships valued at \$250 - \$50,000 must receive written approval from the Executive Director, prior to acceptance.

- c. 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.

## **G. Capital Facilities Donations**

1. All donations or gifts for construction, maintenance, facilities renovation or improvement and other capital equipment purchases must be approved in writing by InTech governing board.
2. Prior to the initiation of a large capital drive or specific fundraising drive, the following will be provided to the business administrator and executive director for evaluation and recommendation:
  - 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 Executive Director and Business Manager 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 InTech. No part of any school facility or capital equipment may be named for a donor without the express written consent of the board.
4. InTech 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.

#### **H. Advertising (Related to Donations/Sponsorship)**

1. To avoid disruption of students' instructional activities, distribution of partisan, religious, or commercial advertisements, fliers, etc. shall not be permitted on school grounds or at school activities.
2. Promotional material or advertising must receive the prior approval of the Executive Director (or designee).
3. The Executive Director (or designee) may permit the school distribution of fliers, bulletins, etc. with information regarding nonprofit community youth programs so long as the promotional material:
  - a. does not fall within a prohibited class of advertising
  - b. does not promote/advocate items or activities which educators are prohibited from advocating
  - c. meets community standards
4. InTech students and employees shall not act as commercial agents during school hours or employment time.

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#### Document History:

16 Nov 2023 Added prohibition on accepting donations from restricted foreign entities.  
23 Aug 2013 Policy origination