



Fundraising, Donations, Gifts and Sponsorships Policy

I. Legal Authority/Requirement

- A. UCA 67-16 Utah Public Officers' and Employees' Ethics Act
- B. R277-407 School Fees
- C. R277-113 LEA Fiscal and Auditing Policies

II. Purpose/Philosophy

- A. AMES encourages and supports community and business partnerships which benefit students and improve school programs and create a climate of involvement and cooperation between community organizations and schools in areas of mutual interest and concern through:
 - 1. implementing practices that safeguard public funds, ensure accountability, and comply with state and federal laws in acceptance, valuation, and recognition of all types of donations, gifts, and sponsorships to AMES;
 - 2. protecting students, parents, and employees from over-commercialization and fundraising efforts that are coercive, distracting, or disruptive to the education processes, threatening to the health and welfare of students, or lacking in educational merit.

III. Scope

This policy applies to:

- A. Donations. All requests for or receipt of any gift, sponsorship, or donation of money, goods, or services to AMES or any individual or organization receiving such for or on behalf of AMES; and
- B. Fundraising. Any fundraising activity or event provided, sponsored, or supported by AMES that involves AMES' students or asserts School sponsorship to generate funds or raise money for the School or School programs.

IV. Definitions

- A. "Donation" means a gift of money, services, or goods voluntarily provided to AMES without any consideration.

- B. "Fundraiser," "fundraising," or "fundraising activity" means the same as the definitions in R277-407-2(5) through (7).
- C. "Public funds" means the same as the definition in Utah Code Ann. §51-7-3(26).

V. Donations

- A. Any organization or individual desiring or intending to donate cash, materials, equipment, other property or programs to AMES shall direct the donation to the Principal.
- B. All proposed donations shall receive prompt and careful consideration by the Principal and/or the AMES local board to make the appropriate determination relative to the acceptance or rejection of such gifts.
- C. All applicable federal laws, state laws, administrative rules, and AMES policies regarding procurement, equity, and receipting and disbursement of funds shall apply to donations.
- D. All donated funds, property, or goods become public funds and the property of AMES upon donation and should be used for the purpose for which they were donated and in accordance with all applicable AMES policies and procedures.
- E. Donation options include:
 - 1. the school,
 - 2. the AMES Board Foundation, and
 - 3. the AMES PTSO, which is part of the Foundation.
 - 4. Donations earmarked or identified for the benefit or sponsorship of a specific student or employee are not considered charitable contributions under IRS regulations and shall not be accepted by AMES.
- F. The distribution of donations, gifts, or sponsorships shall ensure equity and fairness for all students. AMES reserves the right to decline or restrict donations, gifts, and sponsorships that might result in inequity (including those that might violate Title IX).
- G. AMES' employees or volunteers may not direct donations, gifts, sponsorships or their related expenditures to outside entities to avoid AMES' procurement rules.
- H. Accounting of Donations
 - 1. Approval of donations.
 - a. Money, goods, supplies, in-kind donations, gifts, or sponsorships valued at more than \$50,000 must receive written approval from the AMES Board of Trustees or the AMES Foundation, prior to acceptance depending on where the donation is directed.
 - b. The Board of Trustees may approve donations to the school and the AMES Foundation Board may approve donations to the Foundation.

- c. Money, goods, supplies, or in-kind donations, gifts, or sponsorships valued at \$250 - \$50,000 must receive written approval from the Principal, prior to acceptance.
- d. Donations or gifts 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 young people will not be accepted.

2. Types of Donations, Gifts, and Sponsorships

a. In-Kind Donations

- (i) AMES may accept donated equipment, supplies or goods for AMES' use.
- (ii) AMES may accept donated products that carry the donor company's name, trademark, logo, or limited advertising on the product, at the School's discretion.
- (iii) Donated items will 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, these services may off-set the valuation of the donation.

b. Cash Donations

- (i) Cash donations are welcome and may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities.
- (ii) Cash donations may not be used to hire regular classroom teachers, thereby altering the staffing ratios or augmenting an employee's remuneration for teaching duties beyond the salary schedule.
- (iii) Cash donations may be used for stipends for work assignments in addition to employees' regular duties or for certain designated positions.

I. Receipting Donations.

1. Upon receiving a donation with a value above \$250:

- a. The donation must be documented on AMES "Donation, Contribution, or Sponsorship" form or the Foundation/PTSO donation form.
- b. The donation (etc.) form must be completed prior to the acceptance of money or goods and will be retained in AMES' accounting records; and
- c. A copy of the completed form shall be sent to and maintained by the AMES Business Administrator.
- d. The donor will receive a receipt and acknowledgment in compliance with IRS regulations.

J. Donor and Business Partner Recognition

- 1. Donor and partner recognitions may be placed on equipment, furniture, and other

donated gifts, with Principal approval, that are not capital assets.

2. Such recognitions will feature the school/business partnership and may not promote or endorse the business named.

VI. Fundraising

- A. All School fundraising shall comply with R277-113 LEA Fiscal and Auditing Policies and R277-407-10 School Fees.
- B. Students shall not be assigned to, or be held responsible for, the collection of funds except for projects and activities that have been approved by the School Principal.
- C. Participation in individual fundraising activities shall be strictly voluntary; no student or employee shall be coerced into such activities.
- D. School groups or programs may hold group fundraisers with the approval of the School Principal.
- E. Students may not be denied membership in programs or teams or have grades determined by participation in group fundraisers.
- F. Parents must be notified of group fundraisers.
- G. Contributions by students, school employees, parents, or other patrons shall be voluntary and without coercion, peer, or group pressure.
- H. Written fundraising plans shall be prepared by each school program, as directed by the Principal, and approved by the School Principal.
 1. All fundraising shall be for pre-determined purposes and spent only for those purposes.
 2. The School Principal shall oversee the fundraising plan and shall be the point of contact for parents, organizations, or donors who seek to fundraise for the School.
 3. Organizations and donors must have School approval prior to fundraising on behalf of the School.
 4. No School employee or Board member shall approve or support a fundraising effort that benefits the employee or Board member personally.
 5. Only employees specifically designated by the School Principal may have access to fundraising accounts.
- I. Accounting of Fundraising Proceeds.
 1. Funds that are raised on behalf of the School and/or that use the School's name must be receipted and expended through AMES' school accounts or Board foundation in accordance with standard accounting and procurement procedures.
 2. School parent organization fundraising activities that are not raised through the School are NOT subject to School accounting procedures.
 3. All funds raised by teams or organizations, including members, shall be used for the

mutual benefit of the team or organization. All funds raised in excess of identified school project costs remain in the team or organization account for the benefit of the team or organization.

4. If a student withdraws from participation in a team or organization, all funds generated during fundraising will remain in the team or organization's account. Fees (not fundraising proceeds) paid out-of-pocket by a student are refundable unless the fees have been spent on the student's behalf and cannot be recovered by the School. Students shall receive a disclosure that clearly establishes deadlines for payments and an explanation that non-recoverable expenses will not be refunded.

J. 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 AMES' governing board.
2. Prior to the initiation of a large capital drive or specific fundraising drive, the following will be provided to the Principal and Business Administrator 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. expected and estimated maintenance or upkeep requirements and costs; and
 - f. assurances of compliance with Title IX.
3. The Principal and Business Administrator will make a recommendation to the Board of Trustees regarding these costs. The Board reserves the right to tentatively approve plans, pending donations, gifts, equity or other considerations.
4. All physical facilities are leased or owned and operated by AMES. No part of any school facility or capital equipment may be named for a donor without the express written consent of the Board.
5. AMES 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.

VII. Advertising Related to Donations/Sponsorships

- A. Promotional material or advertising must receive the prior approval of the Principal (or designee).
- B. The Principal (or designee) may permit the school distribution of fliers, bulletins, etc. with information regarding nonprofit community youth programs so long as the promotional material:

1. does not fall within a prohibited class of advertising and is viewpoint neutral within the parameters of acceptable advertising;
 2. does not promote/advocate items or activities which educators are prohibited from advocating; and
 3. meets community standards.
- C. AMES' students and employees shall not act as commercial agents during school hours or employment time.