

# DONATIONS, GIFTS, & SPONSORSHIPS POLICY

## **PURPOSE**

The purpose of this policy is to establish ENTHEOS policy and procedure governing the acceptance, valuation, and recognition of all types of donations, gifts, and sponsorships for ENTHEOS. This policy is intended to create practices that adequately safeguard public funds, provide for accountability, and ensure compliance with all state and federal laws.

ENTHEOS encourages and supports community and business partnerships that enhance and supplement the public education system. ENTHEOS 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 ENTHEOS goals and the law, and is appropriately approved.

ENTHEOS is ultimately responsible for the accounting, custody, expenditure, and allocation of all monies, including those that are obtained through donations, gifts, and sponsorships. ENTHEOS 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. ENTHEOS reserves the right to decline, restrict, or redirect donations, gifts, and sponsorships.

## **SCOPE**

This policy applies to all ENTHEOS administrators, licensed educators, staff members, students, organizations, volunteers, and individuals who receive, authorize, accept, value, or record donations, gifts, or sponsorships for ENTHEOS. It is expected that in all dealings, ENTHEOS and school employees will act ethically, consistent with ENTHEOS'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), in any ways that these are applicable and binding to charter schools.

## **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 charter schools [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 ENTHEOS, and should be used for the purpose for which they were donated and in accordance with State and ENTHEOS policies.
  3. ENTHEOS 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, of which apply and are binding on charter schools.
  4. The collection of funds or assets associated with donations, gifts, or sponsorships will comply with ENTHEOS cash receipting policies. The expenditure of any public funds associated with donations, gifts, or sponsorships will comply with ENTHEOS cash disbursement policies.
  5. 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 ENTHEOS upon delivery.
  6. ENTHEOS employees must comply with ENTHEOS 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.
  7. Donations and gifts shall be accounted for at an individual contribution level.
  8. Donations, gifts, and sponsorships shall be directed to ENTHEOS. Donations, gifts, and sponsorships shall not be directed at specific ENTHEOS employees, individual students, vendors, or brand name goods or services.
  9. Donated funds shall not compensate public employees, directly or indirectly.
  10. 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.
  11. 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.
  12. Donations, gifts, and sponsorships given by vendors to specific programs (e.g., drama, sports teams) or ENTHEOS 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. ENTHEOS 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.
  13. Donations and gifts over \$250 will be provided with an acknowledgment of the contribution from ENTHEOS for IRS purposes. The acknowledgment will be in the form of a receipt.