

Rockwell Charter High School

Donation Policy

Approved 4/11/2023

Purpose: The following policy directives regulate donations, gifts and sponsorships at Rockwell Charter High School (RCHS)

Donations, gifts and sponsorships must promote the philosophy, mission and goals of Rockwell Charter High School. All monies received through donations, gifts or sponsorships are public funds subject to state and federal laws.

All individuals who receive, authorize, accept, value or record donations, gifts or sponsorships on behalf of Rockwell Charter High School will comply with applicable laws.

RCHS reserves the right to decline, restrict or redirect donations, gifts and sponsorships.

The collection and expenditure of funds or assets associated with donations, gifts or sponsorships will adhere to RCHS cash receipts and cash disbursement policies. Funds associated with donations, gifts and sponsorships will be deposited directly into RCHS bank accounts by the Business Manager or Business Secretary.

Revenues should be accounted for at an individual contribution level.

Donations and gifts become the exclusive property of RCHS upon delivery and all rights, privileges and titles to donations and gifts are transferred.

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 and/or Business Secretary.

Donations, gifts and sponsorships shall be issued directly to RCHS, or its approved entities such as the Parent Organization (FSO), and may be designated for RCHS specific programs.

Donated funds shall not directly or indirectly compensate public employees and no donations, gifts or sponsorships shall be directly paid or given to individuals, volunteers, vendors, or other entities.

Donations, gifts and sponsorships should be used to enhance the delivery of the educational program, and RCHS will ensure equal and fair treatment of students in the management of those funds.

All donations, gifts and sponsorships will be evaluated by the Director, Business Manager and/or Governing Board to ensure compliance with state procurement laws.

Donations, gifts and sponsorships will only be accepted without expressed or implied expectation of preferential consideration in any form, and will never be accepted as a precondition for purchase of goods or services.

Donations and gifts over \$250 will be acknowledged and issued a letter of acknowledgement or a receipt.

Reference Laws:

R277-515: Utah Educators' Standards

R277-407-7: School Fees

Utah Code 67-16: Public Officers' and Employees' Ethics Act Utah Code 67-16

Utah Code 63G-6a: Utah Procurement Code

IRS Publication 526: Charitable Contributions

Utah Code 51-7-3(26): Public Funds and Accounts State Money Management Act

Title IX: Education Amendments of 1972

Utah State Constitution Article X: Education