

## **FUNDRAISING, DONATIONS, GIFTS, AND SPONSORSHIPS**

Bonneville Academy benefits and relies on various forms of fundraising, donations, gifts and sponsorships. All fundraising activities engaged in, and gifts, donations, or sponsorships received by Bonneville Academy and its auxiliary organizations (PTO) will remain in harmony with the standards and values of the school, as well as in compliance with state and federal law. In an effort to minimize ongoing fundraising efforts within the school, all fundraisers must be approved by the school director. This policy is intended to create practices that adequately safeguard public funds, provide for accountability, and ensure compliance with state and federal laws.

### **A. Purpose**

Bonneville Academy encourages community and business partnerships that enhance and supplement the public education system. Bonneville Academy also desires to protect students, parents, teachers, and school administrators from over-commercialization and fundraising efforts that are coercive and disruptive to the education processes, threatening to the health and welfare of students, or lacking in educational merit. Bonneville Academy is committed to work effectively with donors and sponsors to provide donation receipts, as required by law, and to facilitate the donors' charitable intent to the extent that the intent of any donation or gift is in harmony with Bonneville Academy goals and the law, and is appropriately approved. Bonneville Academy reserves the right to decline, restrict, or redirect donations, gifts, and sponsorships.

### **B. Scope**

This policy applies to all Bonneville Academy administrators, licensed educators, staff members, students, organizations, volunteers and individuals who initiate, authorize, or participate in fundraising events or activities for school sponsored events; and who receive, authorize, accept, value, or record donations, gifts or sponsorships on behalf of Bonneville Academy.

It is expected that in all dealings, Bonneville Academy administration, staff, and school employees will act ethically and consistent with Bonneville Academy policies, the Utah Educator Standards, the Public Officers' and Employees' Ethics Act, and State procurement law.

### **C. General Policy Statements:**

1. "Public funds" are 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 Bonneville Academy [Utah Code 51-7-3(26)]. All monies received through fundraising activities, donations, gifts, or sponsorships are considered public funds.
2. All funds, property, or goods donated, 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 public funds and the property of Bonneville Academy, and should be used for the purpose for which they were donated and in accordance with State and Bonneville Academy policies.
3. Fundraising is permitted by Bonneville Academy to allow the school to raise additional funds to supplement school-sponsored academic and co-curricular programs.

4. Bonneville Academy is committed to appropriate distribution of unrestricted funds and the management of fundraising, donations and gifts to ensure that the educational opportunities for all students are equal and fair.
5. Bonneville Academy is committed to principles of gender equity and compliance with Title IX guidance. Bonneville Academy commits to use all facilities, unrestricted donations and gifts, and other available funds in harmony with these principles. The benefits derived from fundraising, donations and gifts should be equitable for all students, comply with Title IX and be in harmony with Article X of the Utah Constitution.
6. Bonneville Academy is a non-profit organization and all donations are tax deductible.
7. Bonneville Academy 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.
8. The collection of funds or assets associated with fundraising, donations, gifts, or sponsorships will comply with Bonneville Academy's cash receipting policies. The expenditure of any public funds associated with fundraising, donations, gifts, or sponsorships will comply with Bonneville Academy's cash disbursement policies.
9. Bonneville Academy employees may not direct operating expenditures to outside funding sources to avoid Bonneville Academy's procurement rules (operating expenditures include equipment, uniforms, salaries or stipends, improvements or maintenance for facilities, etc.)
10. Bonneville Academy employees must comply with Bonneville Academy'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.
11. Donations and gifts should be accounted for at an individual contribution level.
12. Donations, gifts, sponsorships, and fundraising monies or assets shall be directed to Bonneville Academy. Checks, gift cards, money orders, cashier's checks, etc. given as donations, gifts, sponsorships and fundraising monies or assets shall not be made out to specific employees, individual students, vendors, volunteers, or brand name goods or services.
13. 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 Bonneville Academy.
14. "School-Sponsored" means activities, fundraising events, clubs, camps, clinics, programs, sports, etc., or events, or activities that are authorized by Bonneville Academy that support the school or authorized curricular school clubs, activities, sports, classes or programs and also satisfy one or more of the following criteria. The activity:
  - a. Is managed or supervised by Bonneville Academy or by a school employee.
  - b. Uses Bonneville Academy's facilities, equipment, or other school resources.
  - c. Is supported or subsidized, more than inconsequentially, by public funds, including Bonneville Academy's activity funds or minimum school program dollars.
  - d. Does not include non-curricular clubs specifically authorized and meeting all criteria of Utah Code 53A-11-1205 through 1208.

15. All fees for school-sponsored activities must be properly noticed and approved by the Board of Directors and are subject to fee waiver provisions R277-407.
16. School Director, consistent with Bonneville Academy policy, has the responsibility to waive fees, if appropriate. Individual teachers, coaches, advisors, etc. do not have the authority to waive board-approved fees.
17. Annually, Bonneville Academy will review all planned camps, clinics, activities, and fundraisers and determine those designated as school-sponsored. Those not designated as school-sponsored will follow the Third Party Event Policy.
18. Properly approved school-sponsored activities may:
  - a. Use the school's name, facilities, and equipment.
  - b. Utilize Bonneville Academy employees and other resources to supervise, promote, and otherwise staff the activity or fundraiser.
  - c. Be insured under Bonneville Academy's risk management policy (pending approval by the school director) or general liability insurance policy.
  - d. Provide additional compensation or stipends for Bonneville Academy employees with the approval of the school Director or immediate supervisor, and under Bonneville Academy's payroll policies.
19. School-sponsored activities must comply with all fee approval and fee waiver provisions established in Utah code and Utah State Board of Education rules.
20. Donations, gifts, and sponsorships given by vendors to specific programs (e.g., drama, sports teams) or to Bonneville Academy 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 and gifts will only be accepted where there is no expectation or promise, expressed or implied, of remuneration or any undue influence or special consideration. Bonneville Academy 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.
21. Receipts for donations and gifts will be provided upon request. The acknowledgement will be in the form of a receipt issued by Bonneville Academy.
22. Authorization and supervision of fundraising for school-sponsored activities:
  - a. Student led service projects or Eagle Scout projects, shall be approved by the school Director.
  - b. The sale of banners, advertising, signs or other promotional material that will be displayed on school property must be approved by the school Director before the items are initiated or printed, and must meet community standards. Partisan or political advertising and advertising for 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, are prohibited. Donations or gifts that depict these products are also prohibited.
  - c. All fundraising projects for construction, maintenance, facilities renovation or improvement and other capital equipment purchases must be approved in writing by the school director, and the board of directors.

D. General Fundraising Standards

1. Bonneville Academy reserves the right to prohibit, restrict or limit any fundraising activities.
2. Faculty and student participation in fundraisers is typically voluntary. However, employees may be directed to supervise specific activities as an employment assignment. Students, including fee-waiver-eligible students, may be required to participate fully in school, team, or group-wide fundraisers in order to benefit from the fundraisers.
3. Participation in fundraising shall not affect a student's grade. Students shall not be required to participate in fundraising activities as a condition of belonging to a team, club or group, nor shall a student's fundraising effort affect their participation time or standing on any team, club or group, except as to fee waiver requirements.
4. If prizes or rewards are offered by a selected fundraising vendor, they should only be awarded to groups, classes or students, and must be disclosed and approved prior to the fundraiser. Rewards, prizes, commissions, or other direct or indirect compensation shall not be received by any teacher, activity, club or group director, or any other Bonneville Academy employee or volunteer.
5. Bonneville Academy may not impose a sales quota (or the like) as part of fundraising efforts, and students or parents shall not be required to pay for any unsold items, or pay for goals not met.
6. Door-to-door sales are prohibited for all students.
7. Any type of Multi-level marketing (MLM) is prohibited.
8. Approval may be denied for fundraising activities that would expose the school to risk of financial loss or liability if the activity is not successful.
9. Fundraising activities shall be age appropriate, and shall maintain the highest standards of ethical responsibility and integrity.
10. Fundraising revenues should be accounted for at an individual contribution level or participation level. Participation logs should be retained and turned into the office to be included with the deposit detail.
11. Employees who approve, manage, or oversee fundraising activities are required to disclose if they have a financial or controlling interest or access to bank accounts in a fundraising organization or company.
12. Records of all fundraising efforts shall be open to the parents, students and donors, including accurate reporting on participation levels and financial outcomes. This policy does not require the release of students' personally identifiable information protected by FERPA.