



Donation & Gifts Policy

Donations may be accepted, upon approval by the Director, providing the item(s) to be donated (cash, goods, services) are legal to possess by public school, safe, unencumbered, usable by the school and are generally not restricted in their use, or are not restricted for use by an individual employee. Donations for the purpose of compensating specific employees or positions may not be accepted (donors can donate for other purposes instead). Donations, Gifts, and Sponsorships form is required to be completed for donations greater than \$100 in value. Donations and gifts over \$250 will be provided with an acknowledgment of the contribution from the school for IRS purposes. The acknowledgment will be in the form of a receipt issued by the Director. These receipts will be generated from the information provided on the Donations, Gifts, and Sponsorships form.

Donations received by the Moab Charter School become public funds and may not be returned or expended except within the law as applicable to the appropriate use of public funds. All policies and procedures of the Moab Charter School are applicable to donations, including Cash Receipt and Disbursement policies and procedures, and all other internal controls.

Gifts to the Moab Charter School must be general in nature and may not be restricted such that they cannot be used for various purposes, except when those purposes are to a specific program such as the PE program, science department or art program. Donations or gifts intended to benefit a specific student or teacher may not be accepted and could be considered a bribe. Donations, gifts, and sponsorships given by vendors to specific programs (e.g., drama, sports teams) or school 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. School employees are not permitted to accept personal payment or gratuities purchase form from a vendor or potential vendor as a precondition for the purchase of any product or service.

The value of a gift or donation to the school may not be assessed or assigned by the school. The value and tax deductibility of a donation or gift made by an individual or company is to be determined by the donor and their accountant, not the school. No dollar value may be assigned to a donation verbally or in writing. If a product or service is given in return for a donation or gift that is clearly defined, such as a \$250 advertising slot in the yearbook, that value can be disclosed by providing the school's advertising rates to the donor for them to assign a value.