



NEBO SCHOOL DISTRICT BOARD OF EDUCATION POLICIES AND PROCEDURES

SECTION: K – School / Community Relations
POLICY TITLE: Donations
FILE NO.: KABA
DATED: March 13, 2024

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Note: When reviewing this policy, the following interrelated policies may need to be referenced:

- [DJA, Accounting Procedures](#)
- [KA, School Facility Use](#)
- [KAA, Community Education](#)
- [KAB, Booster Clubs](#)
- [KAC, School Fundraising Activities](#)
- [KACA, School Advertising Restrictions](#)
- [KAD, Summer/Out-of-Season Activities](#)

1. PURPOSE AND PHILOSOPHY

The Board of Education of Nebo School District welcomes and appreciates financial and other donations made by parents, citizens, businesses, and community organizations which promote, strengthen, and enhance school programs. The Board of Education is committed to ensuring that donations be accepted and used in compliance with state and federal laws and regulations. This policy provides guidance both to members of the community making donations as well as to school officials receiving them.

2. DEFINITION

“Donation” means money, equipment, supplies, or other goods given to the District or any of its schools or programs as a complete transfer of ownership, rights, privileges, and/or title and for which no goods or services were provided to the donor. For purposes of this policy, “donation” does not include time or service spent by volunteers; money received through fundraising activities as defined in [Nebo School District Policy KAC, School Fundraising Activities](#); or revenues from advertising, rents, sales, or any other source for which the payee received tangible or financial benefit.

3. PUBLIC FUNDS

- 3.1 All financial donations made to the District or any of its schools or programs become public funds upon receipt and must therefore be deposited directly into a District or school account in accordance with [Nebo School District Policy DJA, Accounting Procedures](#). The District will attempt to accommodate the desires of the donor in putting the funds to use, but the District ultimately has complete discretion as to how the funds are used.
- 3.2 As public funds, all monetary donations will be used in compliance with applicable laws, regulations, and District policies. The District is committed to appropriate the distribution of funds to assure similar educational opportunities for all its students, and especially in assuring gender equity as required by Title IX of the [Education Amendments of 1972](#).

4. EQUIPMENT, SUPPLIES, AND GOODS

The District and its schools may accept donated equipment, supplies, or goods for use in the District or individual schools or school programs.

- 4.1 Donated items shall be valued by the donor at the fair market value at the time of the contribution.
- 4.2 Except as provided in [Nebo School District Policy KACA, School Advertising Restrictions](#), Donations of equipment, supplies, or goods may not contain advertising of any kind, including the name, logo, or other marking of the donor or other affiliated entity, except that a small logo of the manufacturer incident to the manufactured product and commonly found on such products may be allowed.

5. ACCEPTANCE, USE, RECEIPT, AND RECOGNITION

- 5.1 Acceptance of donations requires administrative approval. A school administrator may accept a donation of ten thousand dollars (\$10,000) or less. Any donation exceeding \$10,000 requires approval by the applicable director(s) and superintendent before being accepted.
- 5.2 The District, including any of its schools, maintains full discretion on whether to accept any donation. While the District will attempt to use donations as designated by donors, all donations become District property upon acceptance and will be used at the District's sole discretion. In determining how to use donations, the following guidelines must be followed:
 - 5.2.1 Donations may not be used to cover or supplement the purchase, construction, renovation, improvement, or maintenance of any facility or long-term equipment without prior approval of the Director of Operations.
 - 5.2.2 Donations may not be used in a way that would illegally discriminate against or allow disparate or inequitable educational opportunities for any of its students, especially, but not limited to, gender inequity as prohibited by [Title IX of the Education Amendments of 1972](#).
 - 5.2.3 Donations may not be used to cover or supplement the salary, wages, or stipend of any employee except as approved by the superintendent.
 - 5.2.4 Donations may not be directed at specific employees, individual students, vendors, or brand name goods or services. This provision does not prohibit donations made pursuant to a charitable fundraiser the beneficiary of which is intended to be an individual employee, student, or family. Likewise, it does not prohibit the use of donations for specific vendors or brand name products or services. However, such use may not be directed by the donor.
 - 5.2.5 All donations must comply with the Utah Procurement Code, the Utah Procurement Rules, and [Nebo School District Policy DJB, Purchasing](#).
- 5.3 When a donation is offered to the District or any of its schools, all interaction, including receipt of the donation, between employees, students, parents, donors, and other organizations must be in compliance with District policies and procedures, especially but not limited to [Nebo School District Policy KAB, PTAs, PTOs, Booster Clubs, and Other Parent Support Groups](#) and [Nebo School District Policy DJA, Accounting Procedures](#).
- 5.4 Upon request, and for all Donations of \$250 or more including donated items valued such by the donor, the District will provide a receipt indicating that no goods or services were received in return for the Donation.
- 5.5 School administrators may choose to recognize donations in accordance with [Nebo School District Policy KACA, School Advertising Restrictions](#).
- 5.6 A District tax exempt status number may be used only in accordance with Utah State Tax Commission guidelines and applicable Nebo School District policies, including but not limited to [Nebo School District Policy DJA, Accounting Procedures](#) and [Nebo School District Policy DJB, Purchasing](#).

EXHIBITS

None

REFERENCES

[Education Amendments of 1972 \(Title IX\) 20 U.S.C. § 1681; 34 CFR 106](#)
[Utah Procurement Code, UTAH CODE ANN. § 63G-6a-101, *et seq.*](#)
[Utah Procurement Rules, UTAH ADMIN. CODE, R33](#)
[Nebo School District Policy DJA, *Accounting Procedures*](#)
[Nebo School District Policy DJB, *Purchasing*](#)
[Nebo School District Policy KAB, PTAs, PTOs, Booster Clubs, and Other Parent Support Groups](#)
[Nebo School District Policy KAC, *School Fundraising Activities*](#)
[Nebo School District Policy KACA, *School Advertising Restrictions*](#)

FORMS

None

HISTORY

Reviewed 13 March 2024 – board review; no changes.

Revised 8 March 2023 – required admin. approval for acceptance of donations; allowed donations to be used to cover student fees; made technical changes.

Revised 11 June 2014 – added limits on use of donations; added restriction on use of tax-exempt status number.

Revised 11 December 2013 – added definition of donation; added section on equipment, supplies, and goods; expanded section on acceptance and receipt to include use and recognition; made technical changes.

Adopted 12 September 2012
