



Policy & Legal Services  
2500 S. State Street  
Salt Lake City, UT 84115

PHONE: 385-646-4009  
FAX: 385-646-4351  
[www.graniteschools.org](http://www.graniteschools.org)

To: Members of the Board of Education  
From: Doug Larson  
Re: Policy Readings  
Date: January 4, 2018

Policy and Legal Services will present one First Reading and one Second Reading during the next Board of Education meeting. A description of the policies identified is provided below.

#### First Reading

##### Article V.C.8            Donations and Other Resource Development

This is a companion policy to the Student Fundraising policy. This policy is intended to govern how schools may generate resources in addition to student fundraising activities. This policy discusses how donations are to be received. The policy also discusses business partnerships, authorized sponsorships and advertisements, passive income programs, incentive programs, and vending machines.

#### Second Reading

##### Article V.C.11.        Student Fundraising

The Board reviewed the student fundraising policy last month during Board meeting. Since that meeting, some revisions were made based on feedback received. In particular, high school principals made suggestions for revisions, and those revisions identified for Board approval.

Article V.C.8 Donations and Other Resource Development

A. Statement of Purpose

Fiscal administrators may pursue development opportunities and accept resources from third parties in the form of donations, gifts, business partnerships, and other revenue streams consistent with applicable District policies. Donations, to schools and district are welcomed and community partnerships, and other Resources may are encouraged subject to the following guidelines and may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities. Resource development is distinguished from student fundraising activities, which are subject to the provisions of Article V.C.11. Student Fundraising. -Section 3 of this manual.

B. ~~Administrative Guidelines and Standards~~

~~Under the direction of the superintendent, district divisions and departments shall develop necessary guidelines and standards regarding the acceptance of donations to ensure compliance with state and federal law and other district policies.~~

B. Prohibitions/Restrictions Statement of Policy

1. Funds or other resources received in the form of donations, gifts, partnerships, and other sources of revenue are public and should shall always be used for the benefit of students and never for the personal benefit of a District employee. Examples of benefits to students include, but are not limited to, enhancing District programs that serve students; obtaining equipment, supplies, or facility upgrades for schools; and providing for student activities such as field trips, assemblies, competitions, graduation, etc. The fiscal administrator at each site has the authority to determine best use subject to other District policies.
2. Funds secured from third party individuals or entities may not be used to hire regular classroom teachers thereby altering staffing ratios. However, schools are free to use such resources to hire classroom assistants, coaching assistants, or specialists of any kind, including individuals who may hold educator licenses as long as employment is processed through the District's Human Resources Department. Resources to fund such positions, however, shall be donated to a program, school, division, or department—not directly to individuals.
3. Funds secured from third party individuals or entities shall not be used to directly or indirectly augment an employee's remuneration beyond that associated with the salary schedule of the employee's position.
4. Resource development activities are prohibited if they include or require promotion or advertising of tobacco or alcoholic products or any other materials or products that are illegal for use or consumption by school-age children or that violate state laws, District policies, or school rules. Further, development activities are prohibited if they are potentially harmful to the health and welfare of students, exploitive, unduly intrusive into the classroom or home, detract from or

interfere with student learning, conflict with the educational mission of the District, or commercialize or damage the image of the District or its schools.

5. Marketing information related to resource development activities shall not be distributed by schools as stand-alone flyers with the exception of forms for schoolbook programs and business partnerships. (Note: for other limitations on access to students and patrons, please refer to Board Policy, Article V.C.10. Access to Students by Non-School and Non-District Entities.)
6. The District reserves the right to decline or restrict donations, gifts, partnerships, or other sources of revenue if they create inequitable environments in the school, violate Title IX or other state or federal laws, are not economically in the best interest of the District, interfere with educational goals, or for any other reason determined by the District or school.
7. Schools shall ensure against co-mingling of any school/District funds or funds generated through resource development activities with the funds of any other individual or entity (e.g. booster organizations, commercial organizations, athletic programs, etc.).<sup>1</sup>

### C. Types of Resource Development

#### 1. Donations

- a. The District or one of its schools may receive donations that are not solicited by students and for which the donor receives no goods or services in return. Receiving such donations are is not considered the result of a fundraising activities.
- b. Students may not be involved in the direct solicitation of donations, but the Granite Education Foundation, Board of Education, or fiscal administrators may be involved in the direct directly solicitation of donations.
- c. Donations may be used to hire classroom assistants, coaching assistants, or specialists of any kind, including individuals who may hold educator licenses. However, such employment shall be processed through the District's Human Resources Department.
- d. Donors may condition a gift upon a particular use (program, school, class, etc.). Donated funds become public at the time of receipt and are subject to all District policies and procedures, rules, regulations, and laws. So long as donor conditions do not cause the violate the same. District to violate those, the the District and schools shall make all reasonable efforts to ensure the gift is used for its intended purpose.

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<sup>1</sup> As the sole exception to this provision, allowed for by the Utah State Office of Education rules, schools may collect funds on behalf of parent/teacher organizations.

- e. The District encourages donations valued greater than or equal to \$10,000 be made through the Granite Education Foundation.
- f. The delivery and acceptance of all donations are subject to the following conditions:
- i. As required by state law and administrative rules, donations may not be accepted ~~where there is no~~ if there is an expectation or promise, expressed or implied, of quid-pro-quo remuneration, any undue influence, or other special consideration. This provision, does not apply to recognitions or attaching names to donations.
  - ii. Delivery and acceptance of any donation, whether in-kind, cash, or otherwise, shall constitute a complete transfer of ownership, rights, privileges, and/or title in or to the donated goods or services and shall become the exclusive property of Granite School District.
  - iii. Donations of \$500 or more from a single donor during the course of one year from the time the threshold is met precludes a ~~the~~ donor (whether an individual or representative of a foundation, organization, club, or other entity) from serving in any capacity with decision making authority over personnel or staffing, student participation or discipline, program funds, or overall direction of a program or activity. ~~The -with the sole exception to this provision is being that of members of a donor serving on a community council. Otherwise, participation and event attendance is welcomed.~~

~~Schools may accept donated products which carry the donor company's name, trademark, logo, or limited advertising on the product (e.g. cups, T-shirts, hats, instructional materials, furniture, office equipment, scoreboards).~~

- Eg. Donations associated with financing building projects, acquiring equipment, or other capital improvements must be approved by the Superintendent prior to acceptance and/or solicitation.
- h. Funds, materials, equipment, and programs that are donated or made available to schools by individuals or organizations are not allowed to ~~replace or intrude adversely upon adopted~~ disrupt curriculum or programs, infringe upon instructional time, or pose a burden or place undue pressure on students, parents, or school employees at work, in the community, or at home.
  - i. Donations with a value of \$500 or more must be documented on the Donation/ Contribution/Sponsorship/Volunteer form.

- j. The parties authorized to accept donations on behalf of the District are restricted as follows:

Large Donations

- i. Donations valued at \$0 – \$499 made directly to the District or one of its schools may be accepted by the fiscal administrator. If the donor requests or requires a receipt, the fiscal administrator shall use the Donation/ Contribution/Sponsorship/Volunteer form to do so.
- ii. Donations valued at \$500 – \$9,999 made directly to the District or one of its schools may be accepted by the fiscal administrator. The fiscal administrator shall complete a Donation/Contribution/ Sponsorship/Volunteer form as the means of documenting the donation.
- iii. Donations valued at \$10,000 – \$50,000 may be made through the Granite Education Foundation. The Foundation Director shall report the donation in writing to the Superintendent within 45 days. ~~The district encourages large (valued at \$10,000 or greater) gifts and donations to be made through the Granite Education Foundation and are subject to the following:~~
- ~~a. All single gifts, donations, or campaigns to solicit gifts or donations, made through the Granite Education Foundation and valued between \$10,000 and \$49,999, whether in kind, cash, or otherwise, may be accepted by the Foundation Director who shall shall be report the donation ed in writing by the Foundation to the Superintendent within 45 days.~~
- iv. Donations valued at \$10,000 – \$50,000 may also be made directly to the District or one of its schools and accepted by a fiscal administrator after receiving approval from the Superintendent. In such cases, the fiscal administrator shall initiate a Donation/ Contribution/Sponsorship/Volunteer form and forward it to the Superintendent for signature.
- bv. Donations valued greater than or equal to \$50,000 made through the Granite Education Foundation may be accepted by the Foundation Director who shall ~~All single gifts, donations, or campaigns to solicit gifts or donations, made through the Granite Education Foundation and valued at \$50,000 or greater, whether in kind, cash, or otherwise, shall be reported the donation in writing by the Foundation to the Superintendent and District Board of Education within 45 days.~~
- vi. Donations valued greater than or equal to \$50,000 made directly to the District or one of its schools may be accepted by the fiscal

administrator only after receiving approval from the District Board of Education. In this case, the fiscal administrator shall initiate a Donation/Contribution/ Sponsorship/Volunteer form and forward it to the Superintendent who will obtain the approval by of the Board, and return it to the fiscal administrator.

2. All gifts, donations, or campaigns to solicit gifts or donations, made directly to the District and valued between \$10,000 and \$49,999, whether in kind, cash, or otherwise, including financing for building projects, acquisition of equipment, or other capital improvements, shall be approved by the Superintendent prior to acceptance of the gift or donation and/or prior to solicitation. Donations, gifts, or campaigns to solicit gifts or donations, made directly to the District and valued at \$50,000 or greater, whether in kind, cash, or otherwise, including financing for building projects, acquisition of valuable equipment, or other capital improvements, shall be approved by the Board of Education.

#### G. Conditions of Donations

As required by state laws and administrative rules, donations will only be accepted where there is no expectation or promise, expressed or implied, of remuneration or any undue influence or special consideration. As such, donations will only be received under certain conditions:

1. No donations with a value of \$500 or more, whether in kind, cash, or otherwise, shall be accepted by Granite School District or any of its schools, divisions, or departments without a fully completed Donation/Contribution/Sponsorship/Volunteer form.
  2. 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 the exclusive property of Granite School District upon delivery.
  3. Donations of \$500 or more from a single donor during the course of one year from the time the threshold is met preclude the donor (whether an individual or representative of a foundation, organization, club, or other entity) from serving in any capacity with decision making authority over personnel or staffing, student participation or discipline, program funds, or overall direction of a program or activity. Otherwise, participation and event attendance is welcomed.
- k. Schools may accept donated products that carry the donor company's name, trademark, logo, or limited advertising on the product (e.g. soft drinks, food items, cups, T-shirts, hats, instructional materials, furniture, office equipment, scoreboards, etc.) provided there are no obligations or added costs for students, patrons, school employees, or the District.

#### D. Cash Donations

Cash donations are welcomed and may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities.

1. ~~Cash donations may be used to fund or enhance programs, facilities, equipment, supplies, services, etc. Donors may condition a gift upon a particular use (program, school, or school program). However, donations shall not be directed at specific District employees or individual students. While funds become public at the time of the donation, the school shall make all reasonable efforts to ensure the gift is used for its intended purpose.~~
2. ~~Cash donations may not be used to hire regular classroom teachers, thereby altering the staffing ratios. However, classroom assistants, coaching assistants, or specialists of any kind, including individuals who may hold educator licenses, may be hired using the funds received. Donations to fund such positions, however, shall be made to a program, school, division, or department not directly to individuals and employment will be processed through the Granite District's human resources department and payroll department.~~
3. ~~Cash donations shall not be used to directly or indirectly augment an employee's remuneration beyond the remuneration associated with the salary schedule of the employee's position.~~

E. ~~Donor and Business Partner Recognition~~

1. ~~Donor and business partner recognitions may be placed on equipment, furniture, and other donated gifts. Recognitions may be placed on districtDistrict buildings or structures with the approval of the superintendent. The Board reserves to itself authority to approve for the naming of buildings, structures, rooms, or other districtDistrict facilities.~~
2. ~~With the permission of the donor, fiscal administratorsPrincipals may authorize banners, flyers, posters, signs, or other notices recognizing a donationor or school business partner. Such materials mayshall feature the school business partnershipdonation, including the donor's name, but may and not be advertisement for or endorsement of any venture or the business involvedof the donor.~~

F. ~~Large Donations~~

1. ~~The district encourages large (valued at \$10,000 or greater) gifts and donations to be made through the Granite Education Foundation and are subject to the following:~~
  - a. ~~All single gifts, donations, or campaigns to solicit gifts or donations, made through the Granite Education Foundation and valued between \$10,000 and \$49,999, whether in kind, cash, or otherwise, shall be reported in writing by the Foundation to the Superintendent within 45 days.~~
  - b. ~~All single gifts, donations, or campaigns to solicit gifts or donations, made through the Granite Education Foundation and valued at \$50,000 or greater, whether in kind, cash, or otherwise, shall be reported in writing by the Foundation to the District Board of Education within 45 days.~~

2. ~~All gifts, donations, or campaigns to solicit gifts or donations, made directly to the District and valued between \$10,000 and \$49,999, whether in kind, cash, or otherwise, including financing for building projects, acquisition of equipment, or other capital improvements, shall be approved by the Superintendent prior to acceptance of the gift or donation and/or prior to solicitation. Donations, gifts, or campaigns to solicit gifts or donations, made directly to the District and valued at \$50,000 or greater, whether in kind, cash, or otherwise, including financing for building projects, acquisition of valuable equipment, or other capital improvements, shall be approved by the Board of Education.~~

G. ~~Conditions of Donations~~

~~As required by state laws and administrative rules, donations will only be accepted where there is no expectation or promise, expressed or implied, of remuneration or any undue influence or special consideration. As such, donations will only be received under certain conditions:~~

1. ~~No donations with a value of \$500 or more, whether in kind, cash, or otherwise, shall be accepted by Granite School District or any of its schools, divisions, or departments without a fully completed Donation/Contribution /Sponsorship/Volunteer form.~~
2. ~~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 the exclusive property of Granite School District upon delivery.~~
3. ~~Donations of \$500 or more from a single donor during the course of one year from the time the threshold is met preclude the donor (whether an individual or representative of a foundation, organization, club, or other entity) from serving in any capacity with decision making authority over personnel or staffing, student participation or discipline, program funds, or overall direction of a program or activity. Otherwise, participation and event attendance is welcomed.~~

2. Unobtrusive Passive Income Programs

- a. The District or one of its school may receive funds as the result of programs that do not place pressure on students or parents to participate. Examples include but are not limited to Box Tops for Education, Penny Wars, recycling, a container in which students may drop donated goods, or other similar arrangements that are passive in nature and do not advertise a for-profit business or entity. Participation in such programs is not considered a student fundraising activity.
- b. Fiscal administrators must ensure that such programs do not disrupt school operations or detract from educational programs.

3. Incentives or Reward Points Programs

- a. Many companies use cash or cash-like value incentive or reward programs to attract and retain customers. Examples of such incentives or rewards include but are not limited to rebates, gift cards, sky miles, two-for-one



purchases, and spend rewards. Examples of companies who offer such rewards include but are not limited to book order companies such as Troll Books and Weekly Readers, office supply companies such as Staples and Office Depot, electronics companies such as Best Buy, grocery stores such as Smiths, and most major airlines. Participation in such programs is not considered a student fundraising activity.

b. Incentives awarded by vendors as an inducement to do business with the District, or as a reward for doing so, are the property of the District and may not be used for personal gain. The use of reward point programs for personal benefit is prohibited.

c. In the event the value of an incentive or reward inappropriately used can be determined is redeemed in violation of this section, the employee will be required to repay the District the value of the incentive or reward.

#### 4. Advertising

a. The District or one of its schools may receive revenue through the sale of advertising. If students are not used to solicit or conduct the advertising, it is not considered the result of a student fundraising activity.

b. The acceptance of advertising by the District or any of its schools is not to be construed as an endorsement for an organization or product.

c. The use of funds, materials, equipment, programs, or other contributions that carry with them any advertising or a commercial logo does not constitute an endorsement of the organization or product by the Board, the District, or any of its schools.

d. Neither the Board nor the District assume responsibility for products or services whose advertisements appear in, on, or around school property.

e. Schools may accept donated products that carry the donor company's name, trademark, logo, or limited advertising on the product (e.g. soft drinks, food items, cups, T-shirts, hats, instructional materials, furniture, office equipment, scoreboards, etc.) provided there are no obligations or added costs for students, patrons, school employees, or the District.

f. Advertising in athletic programs, posters, and calendars, along with advertisements in school newspapers, yearbooks, literary magazines, programs for special activities, and similar publications is permitted provided such advertisements meet District policies and community standards.

g. Partisan 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.

- h. Employees who provide or participate in public education-related services or activities outside of their employee duties may purchase advertising space so long as the restrictions in Utah Administrative Rule R277-107-5 are followed.

5. Business Partnerships

- a. Adopt-a-School or other school-business partnerships which result in the school receiving funds, services, or materials are encouraged. The support generated by such activities are not considered student fundraising activities.
- b. Principals may authorize banners, flyers, posters, signs, or other notices recognizing a school business partner. Such materials shall feature the school-business partnership and not be advertisement for or endorsement of the business involved.

6. Student-Run School Stores

- a. Fiscal administrators in secondary schools may authorize the generation of revenue through the operation of a school store operated by students and overseen by an advisor. Funds generated through such operations are not considered the result of fundraising activities but is revenue associated with the class or student group operating the store, or general school revenue.
- b. The advisor charged with overseeing the school store operation should be familiar with the material in the publication titled *School Store: An Operating Manual* produced in conjunction with Future Business Leaders of America (available on the Accounting web site).
- c. A proper inventory shall be maintained in any school store operation. The decrease in inventory shall be reconciled with the cash received on a daily basis by someone other than the individual who received the money at the time of sale.
- d. Cash receipts from school store operations shall be turned in to the central office on a daily basis.
- e. Sales tax shall be charged on all taxable sales and specifically identified as such when turned in to the central office with the other cash receipts for the day.

f. The advisor shall make a report to the fiscal administrator at the end of every semester on the school store operations that shall include an income statement and balance sheet.

7. Vending Machines

a. All agreements for vending machines must be in writing in a contract form and approved by the Board of Education (Utah Administrative Code R277-719-3).

b. ~~Fiscal administrators are encouraged to opt for vendor serviced machines. Doing so saves the soft costs associated with self serviced machines.~~

be. All cash receipts from vending machines, whether vendor serviced or self serviced, must comply with Section 2—Cash Receipts of this manual. fiscal policies, including polices related to cash receipts and cash handling.

dc. When operating a self-serviced vending machine, sales tax shall be charged on all taxable sales and specifically identified as such when turned in to the central office.