



Division of Fiscal Services
Telephone (619) 691-5550
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MEMORANDUM

DATE: July 25, 2016

TO: Principals
Principals' Secretaries
Directors
Directors' Secretaries
Assistant Principals of Student Activities
ASB Advisors
ASB Accounting Technician

FROM: Karen Michel, Chief Financial Officer

RE: DONATIONS & FEDERAL TAX ID NUMBER FOR DONATIONS

Effective with the 2016/2017 school year, the district is implementing the following district-wide process for donations:

Donation(s):

Any time a site/department receives any type of donation such as gift of cash, equipment, furniture, services, etc. the district's "Donation" form No. 4117 is required to be completed and submitted to Financial Services Department in care of Elba L. Contreras. Please attach copy of the check and/or letter from the donor.

Prior to accepting a donation for a gender specific group, please contact the Chief Compliance Office at 585-6015, for potential Title IX equity considerations.

Each donation will be presented to the Board in the form of a report. All donations listed in the report will be submitted for ratification.

Upon acceptance of donation by the Board of Trustees, a thank you letter, which includes the district's Federal Tax ID number for tax purposes, will be sent to the donor.

Federal Tax ID Number – DONATION (S) ONLY:

If you're soliciting a donation and the donor/sponsor requests the school/districts Federal Tax ID number prior to making the donation, you will need to complete the Request for Federal Tax ID Number form. The Federal Tax ID number will be sent directly to the donor/sponsor.

District employees are the only ones authorized to request the Federal Tax ID Number.

Requests will be processed within three (3) business days after receipt of notification.

For your reference, attached are copies of district Board Policies 3290 and 3290.1.

Should you have any questions, please contact Elba L. Contreras at 585-6053.

Thank you.

KM:ec

Attachments: SUHSD BP 3290
SUHSD BP 3290.1

cc: Cabinet



SWEETWATER UNION HIGH SCHOOL DISTRICT
Finance Department c/o Elba L. Contreras
Email: elba.loaiza@sweetwaterschools.org
Office: 619.585.6081 - Fax: 619.407.4950

Request for Federal Tax ID Number – DONATION(S) ONLY

Please return the form by fax, email or inter district mail address shown above. If you have any questions, please don't hesitate to contact Elba Loaiza.

Applicant Information

Please print clearly.

Requestor Name: _____ Date: _____

Email: _____ Telephone Number: _____

Site/Department: _____

Job Title: _____

Team/Club Name: _____

Type of Donation: ☐ Cash ☐ Equipment ☐ Furniture ☐ Supplies ☐ Gift Card ☐ Other _____

Fundraising Events Only

Event Name: _____

Date: _____ Time: _____ Location: _____

Purpose of the request: _____

Donor/Sponsor Information

Company's Name: _____

Contact Name: _____ Title: _____

Email: _____ Telephone Number: _____

FINANCE DEPARTMENT USE ONLY

☐ Approve ☐ Denied

Chief Financial Officer

Date

Comments: _____

DONATIONS

Cash Donations Process

1. Donations specified for a particular school site will be deposited within the general fund of the district for use for purposes of the school site.
2. Donations specified for “the district” will be recorded and spent within the general fund.
3. The district or site will complete a “Cash Donation” form, available from fiscal services.
4. Each donation will be presented to the board of trustees in the form of a report. All donations listed in the report which are under \$1,000 will be submitted for ratification. All donations listed in the report which are over \$1,000 will be submitted for approval.
5. Upon approval the district will send each donor a letter of thanks and acceptance of the donation on behalf of the Board of Trustees.
6. A copy of the “Cash Donation” form will be forwarded to the internal auditor, who will randomly select and audit the use of those funds to ensure compliance with the intent of the donation.

Acceptable Cash Donations

1. Have purpose consistent with the district’s mission.
2. Fund a program that could stand alone and does not require district contributions
3. Does not entail undesirable or excessive costs
4. Do not imply endorsement of any business or product

Donor Conditions or Restrictions

The Board shall carefully evaluate any conditions or restrictions imposed by the donor in light of district philosophy and operations. If the Board feels the district will be unable to fully satisfy the donor’s conditions, the gift shall not be accepted.

Donation of Equipment

Following acceptance by the district, donated equipment will be bar coded and entered into the district’s inventory. Information regarding the equipment will then be sent to the division of finance to be included in the “Donations Report” to the Board.

DONATIONS (continued)

Restrictions on Solicitation of Contributions

No individual shall solicit contributions of funds, materials, equipment, or services from vendors for personal use.

Employees of the district shall not have a financial interest in any contract for goods or services. The purchasing department or any other department is prohibited from contracting with, purchasing from, or selling to any employee of the district. No department shall be involved in arranging for the purchase of any supplies, services, or equipment between an employee of the district and a vendor.

The outside activity or enterprise of school personnel is prohibited if it: (1) involves the use for private gain or advantage of his/her local district time, facilities, equipment and supplies; or the badge, uniform, prestige, or influence of his/her local district office or employment or, (2) involves receipt or acceptance by school personnel of any money or equipment or other consideration from anyone other than the district for the performance of an act which the school personnel member, if not performing such act, would be required or expected to render in the regular course or hours of his/her local district employment or as a part of his/her duties as a local district officer or employee or, (3) involves the time demands as would render performance of his/her duties as a local district school personnel member less efficient.

No district employee shall engage in any employment, activity, or enterprise for compensation which is inconsistent, incompatible, in conflict with, or inimical (not favorable) to his/her duties as a district employee, or with the duties, functions or responsibilities of his/her appointing power or the district.

Members of the Board shall not be financially interested in any contract made by them in their official capacity, or by any body or board of which they are members. Board members shall not be purchasers at any sale or vendors at any purchase made by them in their official capacity.

Personal Income Disclosure

When personal income is required to be reported on the Statement of Economic Interest, the statement shall contain:

1. The name and address of each source of income aggregating \$500 or more in value, or \$50 or more in value if the income was a gift, and a general description of the business activity, if any, of each source

DONATIONS (continued)

2. A statement whether the aggregate value of income from each source, or in the case of a loan, the highest amount owed to each source, was \$1,000 or less, greater than one \$1,000, greater than \$10,000, or greater than \$100,000
3. A description of the consideration, if any, for which the income was received
4. In the case of a gift, the name, address and business activity of the donor and any intermediary through which the gift was made; a description of the gift; the amount or value of the gift; and the date on which the gift was received
5. In the case of a loan, the annual interest rate and the security, if any, given for the loan and the term of the loan

The disclosure category definitions are listed in the appendix to BB 9270.

Prohibition on Receipt of Gifts in excess of \$396

No designated employee of the district shall accept gifts with a total value of more than \$396 in a calendar year from any single source, if the member or employee would be required to report the receipt of income or gifts from that source on his or her statement of economic interests. This section shall not apply to any part-time member of the Board of any public institution of higher education, unless the member is also an elected official.

Designated Employees

The persons holding positions listed in the appendix to BB 9270 are designated employees. It has been determined that these persons make or participate in the making of decisions which may foreseeable have a material effect on financial interests.

CASH, EQUIPMENT AND SERVICE DONATIONS

The Board of Trustees may accept a gift of cash, donated equipment and services on behalf of the district. While greatly appreciating suitable donations, the Board discourages and gifts which may directly or indirectly impair its commitment to providing equal educational opportunities for all district students.

Before accepting a gift, the Board shall consider whether the gift:

1. Has a purpose consistent with the district's vision and philosophy
2. Begins a program which the Board would not be able to continue when the donated funds are exhausted
3. Entails undesirable or excessive costs
4. Implies endorsement of any business or product

The Board shall carefully evaluate any conditions or restrictions imposed by the donor in light of district philosophy and operations. If the Board feels the district will be unable to fully satisfy the donor's conditions, the gift shall not be accepted.

Cash Donations Process

1. Donations specified for a particular school site will be deposited within the general fund of the district for use for purposes of the school site.
2. Donations specified for "the district" will be recorded and spent within the general fund.
3. Donations specified for the ASB or for the ASB club account (i.e., athletics) will be deposited within the ASB.
4. The district, site or ASB will complete a "Donation" form for all donations.
5. Each donation will be presented to the Board in the form of a report. All donations listed in the report will be submitted for ratification.
6. Upon ratification the district will send each donor a letter of thanks and acceptance of the donation on behalf of the Board.
7. A copy of the "Donation" form will be forwarded to the internal auditor, who will randomly select and audit the use of those funds to ensure compliance with the intent of the donation.

CASH, EQUIPMENT AND SERVICE DONATIONS (continued)

Donation of Equipment

All equipment must be evaluated prior to acceptance of a donation by the appropriate department (e.g., computers should be evaluated by the information technology department). In addition, all donations must be made to the district and not to individuals. Following acceptance of the donated item, the equipment will be barcoded if necessary and entered into the district fixed asset inventory file. Information regarding the equipment will then be sent to the finance department to be included in the donations report to the Board.

Donated Services

Definition of donated services - Gifts of Labor and/or materials for projects at sites including:

1. Cleanup
2. Minor maintenance
 - a. Painting
 - b. Minor site/building repairs not requiring DSA approval
 - c. Furniture repairs
3. Minor landscape improvements
4. Small projects approved by Planning and Construction including:
 - a. Minor Building improvements
 - b. Marquees
 - c. Senior lawns
 - d. Baseball batting cages
 - e. Baseball/softball dugouts
 - f. Concession stands

Project Criteria

The following are minimum requirements for any construction/repair project on district property.

CASH, EQUIPMENT AND SERVICE DONATIONS (continued)

1. Performance bond or refundable deposit (Civil Code 995.120)
2. Livescan/fingerprinting (Education Code 45125.1)
3. Provide evidence that all volunteers are free from active tuberculosis (Health and Safety Code 3454)
4. Drug free workplace (Government Code 8350)
5. State Division of the State Architect (DSA) approval of all plans and specifications (Education Code 17295 and 24 CCR)
6. Comply with district project safety requirements including trenching, MSDA, personal protection, hazardous materials, no asbestos, protecting staff and students, etc. (CALOSHA)
7. Provide project insurance for injuries, professional and personal liability, property damage, auto and builder's risk
8. Provide project indemnification
9. Comply with local, state and federal laws and regulations including (24 CCR):
 - a. Noise abatement
 - b. Dust abatement
 - c. Water pollution control
 - d. ADA
 - e. DTSC for imported soils
10. Provide liability for district delays
11. Provide work to and update project schedule
12. District's right to terminate agreement
13. District's right to dismiss workers
14. Provide minimum two years warranty for workmanship and products

CASH, EQUIPMENT AND SERVICE DONATIONS (continued)

15. Comply with district's hours of work
16. Obtain advance district approval for utility usage and disruption of site utilities
17. Obtain permits and licenses as required
18. Pay all inspection fees associated with work
19. Provide submittals of all materials requested for district approval prior to installation
20. Provide funding for project inspection services including (24 CCR):
 - a. DSA inspection
 - b. Special inspection
 - c. Material testing
 - d. Geotechnical inspection
21. Provide qualified, on-site Superintendent during all work
22. Provide sanitary facilities, when required, for all workers
23. Provide all layout and field engineering
24. Correct any work found not in compliance with safety
25. Provide soils investigation as part of design (24CCR)
26. Provide utility survey prior to digging and repair any damage done during digging
27. Protect adjacent property and site
28. Protect work and project site
29. Perform daily site clean up
30. Appropriately dispose of all waste
31. Provide turnover paperwork to the district Planning and Construction office including:

CASH, EQUIPMENT AND SERVICE DONATIONS (continued)

- a. As-built plans and specifications
- b. Submittals for materials incorporated in the work
- c. General and specific workmanship and material warranties
- d. Contact information

Implementation

- 1. Donor
 - a. Contacts site sponsor
 - b. Provides necessary information
 - c. Coordinates the project implementation
- 2. Site Sponsor
 - a. Carefully review requirements in these documents
 - b. Prepares and forwards project request per
 - (1) Project plans
 - (2) Specification
 - (3) Definition and scope of proposed donated service project
 - (4) If project is accepted by district, site sponsor completes cash value for in-kind donation requirements
- 3. District Maintenance Division
 - a. Logs in perspective project
 - b. Evaluates the project determining if it will be administered by the Maintenance Division or forwarded to Planning and Construction

CASH, EQUIPMENT AND SERVICE DONATIONS (continued)

Legal Reference:

EDUCATION CODE

1834 Acquisition of materials and apparatus

35162 Power to sue, be sued, hold and convey property

41030 School district may invest surplus monies from bequest or gifts

41031 Special fund or account in county treasury

41032 Authority of school board to accept gift or bequest; investments; gift of land requirements

41035 Advisory committee

41036 Function of advisory committee

41037 Rules and regulations