

# Board Policy C-6: Community Donations, Contributions, and Gifts



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## REFERENCES

[Administrative Procedures for Board Policy C-6](#)  
[29 U.S.C. §1226, Pension Protection Act of 2006](#)  
[IRS Publication 526, Charitable Contributions](#)  
[Utah Code Ann. §53A-4-205, Establishment of Public Education Foundations](#)  
[Utah Code Ann. §63G-6a-101, et seq., Utah Procurement Code](#)  
[Utah Code Ann. §67-16-1, et seq., Utah Public Officers' and Employees' Ethics Act](#)  
[Utah Admin. Code R277-113, LEA Fiscal Policies and Accountability](#)

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## THE POLICY

The Salt Lake City School District Board of Education provides adequate supplies, materials, and equipment for basic instructional programs by equitably and fairly distributing public resources to benefit all district students. The board encourages citizens to contribute to this effort directly by volunteering their time, expertise, energy, and financial support to the district and its schools.

It is also the board's policy to enhance basic educational programs by seeking and appropriately managing resources donated by entities and individuals. To this end, the board has established the Salt Lake Education Foundation to accept gifts and to solicit funds from citizens, foundations, and organizations. The district's Development and External Relations Department and the Salt Lake Education Foundation are the only officially recognized entities authorized to receive donations of funds and/or gifts in kind for and on behalf of the district and its schools. When a donation is made directly to a district school, the principal must ensure compliance with all applicable state and federal laws, board policies, and district administrative procedures. Other entities or individuals, including booster clubs and/or other 501(c)(3) entities, are not recognized by the board as affiliated with the district, and should process their donations through the district's Development and External Relations Department or the Salt Lake Education Foundation in order to ensure proper accounting, custody, expenditure and allocation of all donations and gifts. Donations and gifts may be directed to the district, one of its programs, or a specific school, program, or service. All donations, contributions, and gifts become the legal property of the district.

The purpose of this policy is to enrich and facilitate student success by supporting and enhancing publicly funded educational programs with donations, contributions, and gifts while adequately safeguarding public funds, providing accountability, and ensuring compliance with all state and federal laws.

The district will set forth its specific processes for implementing this board policy through the accompanying [administrative procedures](#).

No district employee or student shall be subjected to discrimination in employment or any district program or activity on the basis of age, color, disability, gender, gender identity, genetic information, national origin, pregnancy, race, religion, sexual orientation, or veteran status. The district is committed to providing equal access and equal opportunity in its programs, services and employment including its policies, complaint processes, program accessibility, district facility use, accommodations and other Equal Employment Opportunity matters. The district also provides equal access to district facilities for all youth groups listed in Title 36 of the United State Codes, including scouting groups. The following person has been designated to handle inquiries and complaints regarding unlawful discrimination, harassment, and retaliation: Whitney Banks, Compliance and Investigations, 440 East 100 South, Salt Lake City, Utah 84111, (801) 578-8388. You may also contact the Office for Civil Rights, Denver, CO, (303) 844-5695.