

## **Procedure for Acceptance of Gifts/Donations**

### **1. Policy.**

Education Code § 41032 authorizes the County Office of Education to accept gifts and to prescribe conditions for their acceptance.

The Internal Revenue Code (IRC) permits tax deductions for charitable contributions. A gift or contribution to a school district/county office of education is an allowed tax deduction for charitable contributions, per IRC 170(a) and 170(c)(2).

It is the intent of the Yolo County Office of Education (YCOE) to accept gifts and/or donations when they are of direct benefit to our instructional or support programs. All gifts and/or donations become property of the County Office of Education. Donors may specify the particular school and/or educational program to which the gift is made and that request will be honored. If no specification is made, the Superintendent will, at his/her discretion, determine the allocation of each gift and/or donated item. All gifts and/or donated items, before acceptance, shall have the approval of the Superintendent.

### **2. Criteria.**

#### Acceptance of Donations

- a. Associate Superintendent or designee [Director of County Schools Business Services and Director of ITS (when appropriate)] must determine the value to YCOE and/or compatibility of donated item(s) and concur with the donated value. Confer with one of the individuals identified above for specific criteria. Documentation supporting the donated value must be attached to the Gift/Donation Form (see E 3291.00).
- b. Donation must:
  - 1) have a purpose consistent with the Superintendent's Policy of YCOE;
  - 2) not increase staff workload;
  - 3) not begin a program which YCOE would be unwilling to take over when the gift or grant funds are exhausted;
  - 4) not bring undesirable or hidden costs to YCOE;
  - 5) not place restrictions on the school program;
  - 6) not be inappropriate or harmful to the best education of students;
  - 7) not imply endorsement of any business or product; and
  - 8) not be in conflict with any provision of the school code or public law.
- c. Donor must be advised of acceptance procedures.

- d. Donated vehicles must be accompanied by pink slip and clear registration.
- e. Donor must provide letter of donation with declaration value of item and specifications for use, if appropriate.
- f. Donor attests to receiving no compensation for items donated.

**3. Procedures for Donations Meeting Criteria.**

- a. A completed YCOE Gift/Donation Form (E 3291.00) and letter of appreciation to donor (for the Superintendent's signature) should be submitted to the Superintendent with recommendation to accept.
- b. Superintendent approves or disapproves the donation. If approved, the Superintendent will mail signed letter of appreciation to the donor.
- c. Superintendent's office will forward original of Gift/Donation Form to Administrative Services along with a copy of the letter to be retained in Contracts file. One copy will be submitted to the County Schools Business Services Division, and one copy will be submitted to the appropriate Division Head.

Administrative Action

- a. Gifts
  - 1) County Schools Business Services enters information from the Gift Donation Form (E 3291.00) into the financial system.
  - 2) If the item(s) is valued at greater than \$500.00, it shall be entered into the Fixed Assets System by the Administrative Services Division.
  - 3) The appropriate Division Head is responsible for providing special purchase instructions to County Schools Business Services if the item is a cash donation.