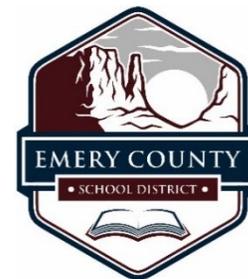


Emery County School District



Policy JJE—Fundraising and Donations

Date Adopted:

Current Review / Revision: **First Reading 11 March 2026**

Scope of Fundraising and Donations Policies—

This policy applies to all District administrators, licensed educators, staff members, students, organizations, volunteers and individuals who initiate, authorize, or participate in fundraising events or activities for events or activities which are provided, sponsored, or supported by a school; or receive, authorize, accept, value, or record donations, gifts, or sponsorships for the District or individual schools. It is expected that in all dealings, District and school employees will act ethically, consistent with the District’s ethics training, the Utah Educator Standards ([R277-217](#)), the Public Officers’ and Employees’ Ethics Act ([Utah Code § 67-16-1 et seq.](#)), and State procurement law (Utah Code § [63G-6a-101 et seq.](#)).

District Foundation—

The District Foundation (the “Foundation”) is an entity established to receive donations and gifts for the benefit of the District and the District’s schools. Any organization or individual wishing to donate cash, materials, equipment, other property or programs to a school is encouraged to make such donations through the Foundation.

Definitions—

“Public funds” for purposes of this policy are defined as money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including Districts or other public bodies.

[Utah Code § 51-7-3\(26\) \(2023\)](#)

“Provided, sponsored, or supported by a school” means activities, clubs, camps, clinics, or other events or activities that are either authorized by the District or individual school(s) or that satisfy one or more of the following criteria. The activity:

1. Is managed or supervised by the District or a District school, or District or District school employee in the capacity of the employee’s District employment.
2. Uses the District’s or a District school’s facilities, equipment, or other school resources.
3. Is supported or subsidized, more than inconsequentially, by public funds, including the District’s activity funds or minimum school program dollars.
4. Does not include non-curricular clubs specifically authorized and meeting all criteria of [Utah Code § 53G-7-704 through -707](#).

[Utah Admin. Rules R277-113-2\(13\) \(July 8, 2025\)](#)

[Utah Admin. Rules R277-407-2\(16\) \(July 8, 2025\)](#)

General Policy—

All funds, property, or goods donated or collected through fundraisers become public funds and the property of the District and should be used for the purpose for which they were donated and in accordance with State and District

policies. 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 exclusive property of the District upon delivery. The District and individual schools are ultimately responsible for the expenditure and allocation of all monies collected and expended through student, school organized fundraising.

The District recognizes that fundraising efforts, donations, gifts, sponsorships, and public support vary among schools. The District is committed to appropriate distribution of unrestricted funds and the management of donations and gifts to ensure that the educational opportunities for all students are equal and fair. If the District accepts a donation, it shall prevent potential inequities in schools within the District in distributing the donation.

The District is committed to principles of gender equity and compliance with Title IX guidance. The District commits to use all facilities, unrestricted donations and gifts, and other available funds in harmony with these principles. The District reserves the right to decline or restrict donations, gifts, and fundraising proceeds, including those that might result in gender inequity or a violation of Title IX. The benefits derived from donations and gifts should be equitable for all students, comply with Title IX, and be in harmony with Article X of the Utah Constitution.

[Utah Admin. Rules R277-113-10\(2\) \(July 8, 2025\)](#)

The collection of money or assets associated with fundraisers for school-sponsored activities, donations, gifts or sponsorships will comply with the District cash receipting policies. The expenditure of any public funds associated with fundraisers for school-sponsored activities, donations, gifts, or sponsorships will comply with the District cash disbursement policies

Fundraising is permitted within the District to allow the District and schools to raise additional funds to supplement events or activities which are provided, sponsored, or supported by a school, as specified in this policy and in accordance with State law and regulations. The District may through its Foundation raise money to offset the cost to the District ~~attributed to fee waivers.~~

[Utah Admin. Rules R277-407-8 \(July 8, 2025\)](#)

[Utah Admin. Rules R277-408-3\(1\) \(August 7, 2024\)](#)

The District and individual schools will comply with all applicable state and federal laws; the State procurement code (Utah Code 63G-6a); State Board of Education rules, including construction and improvements; IRS Publication 526 "Charitable Contributions"; and other applicable IRS regulations.

Fund raising activities should not be approved which involve high-pressure sales tactics, yield profits in excess of usual wholesale margins to suppliers of goods sold, would expose students and other participants in the fund-raising activity to risk of personal injury, would expose the school or District to risk of financial loss if the fund raising activity is not successful, or would violate law or district policies.

District employees may not direct operating expenditures to outside funding sources to avoid District procurement rules (operating expenditures include equipment, uniforms, salaries or stipends, improvements or maintenance for facilities, etc.).

District employees must comply with District procurement policies and procedures, including complying with obtaining competitive quotes and avoiding bid splitting.

Donations and gifts should be accounted for at an individual contribution level.

Donations, gifts, and sponsorships shall be directed to the District, District program(s), school, or school program(s). Donations, gifts, and sponsorships shall not be directed at specific District employees, individual students, vendors, or brand name goods or services.

~~Donated funds shall not compensate public employees, directly or indirectly.~~

If donations or gifts are offered in exchange for advertising or other services, an objective valuation will be performed and a charitable receipt will be issued by the foundation or the business administrator.

Donations will not be solicited or accepted in lieu of a fee from a student or parent unless the activity, class, or program for which the donation is solicited will otherwise (without the donation) be fully funded by the District and receipt of the donation will not affect participation by an individual student.

[Utah Admin. Rules R277-407-8\(1\)\(a\) \(July 8, 2025\)](#)

Donations or gifts shall not be accepted that advertise or depict 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; or, in the opinion of the District, may cause a substantial disruption to the education environment.

As required by state law, donations will only be accepted where there is no expectation or promise, expressed or implied, of remuneration or any undue influence or special consideration. District employees are not permitted to accept personal payment or gratuities in any form from a vendor or potential vendor as a precondition for purchase of any product or service.

Donations and gifts over \$250 will be provided with an acknowledgment of the contribution from the District for IRS purposes. The acknowledgment will be in the form of a written disclosure in accordance with IRS regulations issued by the foundation or business administrator. These receipts will be generated from the information provided on the “Donations, Gifts, and Sponsorships” form.

Gifts to specific school programs of equipment, such as computers and audio-visual equipment, must be approved in advance to assure that the District is not compelled by a gift to undertake expenses in support of the donated equipment or make other management decisions in order to use the gift, such as allocating space to donated equipment, that the District deems to be unwise.

[Utah Admin. Rules R277-113-5\(9\)\(e\), \(f\) \(July 8, 2025\)](#)

Fees for School-Sponsored Activities—

Fees for events or activities which are provided, sponsored, or supported by a school are governed by Policy FI.

Such events or activities, when properly approved, may:

1. Use the school’s name, facilities, and equipment.
2. Utilize District employees and other resources to supervise, promote, and otherwise staff the activity or fundraiser.
3. Be insured under the District’s risk management policy (pending approval by the District risk manager) or general liability insurance policy.
4. Provide additional compensation or stipends for District employees with the approval of the principal or immediate supervisor and under District payroll policies.

All fees for school-sponsored events or activities which are provided, sponsored, or supported by a school must be properly established according to Policy FI. Districts may be responsible for providing student transportation for these activities.

Principals, consistent with District policy, have the responsibility to waive fees, if appropriate. Individual teachers, coaches, advisors, etc. do not have the authority to waive fees.

Annually, each District division, department, or program and individual school will review all planned camps, clinics, activities, and fundraisers and determine those which are provided, sponsored, or supported by a school.

Annual Review of Fundraising Activities—

The District shall annually review all fundraising activities that support or subsidize District or public-school authorized clubs, activities, sports, classes, or programs to determine if the activities are provided, sponsored, or supported by a District school. This review shall be documented.

Utah Admin. Rules R277-113-9(5) (July 8, 2025)

Authorization and Supervision of Fundraising—

Authorization and supervision of fundraising for events or activities which are provided, sponsored, or supported by a school:

1. Fundraising at the District level shall be approved in writing, prior to the activity, by the superintendent or applicable assistant superintendent/director and supervised by District employee(s) designated by the approver. The approver shall ensure that the activity is appropriately classified as provided, sponsored, or supported by a school.
2. Fundraising at individual schools shall be approved in writing, prior to the activity, by the principal and supervised by a member of the faculty or other District employee designated by the principal. The approver shall ensure that the activity has been appropriately classified as provided, sponsored, or supported by a school. Principals may approve fundraisers or activities where the expectation is to earn up to \$10,000. Fundraisers expected to earn more than \$10,000 and up to \$50,000 must be approved in writing by the superintendent. Fundraisers expected to earn more than \$50,000 must be approved by the Board of Education.
3. The sale of banners, advertising, signs, or other promotional material that will be displayed on school property must be approved by the principal before the items are initiated or printed and must meet community standards. Partisan or political 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.
4. All fundraising projects for construction, maintenance, facilities renovation or improvement and other capital equipment purchases must be approved in writing by the business administrator, the superintendent, and the Board of Education. (*See “Capital Fundraising” below.*)

Student Fundraising—

“Student fundraising” means an activity or event provided, sponsored, or supported by a school that uses students to generate funds to provide financial support to a school or any of the school’s classes, groups, teams, or programs or to benefit a particular charity or for other charitable purposes. It may include the sale of goods or services,

the solicitation of monetary contributions from individuals or businesses, or other lawful means or methods that use students to generate funds.

Utah Admin. Rules R277-408-2(2) (August 7, 2024)

A “student individual fundraiser” is student fundraising where money is raised by an individual student to pay the individual student’s fees.

Utah Admin. Rules R277-408-2(4) (August 7, 2024)

A “student group fundraiser” is student fundraising where the money raised is used for the benefit of the group, team, or organization.

"Group fundraiser" means a fundraising activity where the money raised is used for the mutual benefit of the group, team, or organization. Proceeds from a required group fundraiser are used to benefit the group or program. Funds shall be used to reduce the cost of the activity fee for all members. The school is required to notify parents and students of the specific details of the required group fundraiser. The notice shall include a description of the nature of the fundraising activity, the estimated participation time required of the student or parent, and any restrictions to participation due to a student’s choice to not participate in the required group fundraiser.

Utah Admin. Rules R277-408-2(3) (August 7, 2024)

Students may be allowed to participate in optional student individual fundraisers to raise money to offset the cost of the student’s fees. However, they may not be required to do so. Required student individual fundraisers are not allowed for any purpose.

[Utah Admin. Rules R277-407-10\(6\) \(July 8, 2025\)](#)

[Utah Admin. Rules R277-408-4\(2\) \(August 7, 2024\)](#)

Required student group fundraisers are permitted if approved and conducted according to the requirements of this policy. Each team, club, organization, or group may hold a maximum of one fundraiser per school year. Exceptions for groups with extenuating circumstances may be approved by the principal on the basis of demonstrated need.

Properly approved school-sponsored activities may:

- a. Use the school’s name, facilities, and equipment.
- b. Use district employees and other resources to supervise, promote, and staff the activity or fundraiser.
- c. Be insured under the district’s risk management policy

[Utah Admin. Rules R277-408-4\(2\)\(c\) \(August 7, 2024\)](#)

Funds Handling and Recordkeeping—

All revenues raised from or during activities provided, sponsored, or supported by a District school shall be classified, recorded, and deposited as public funds in compliance with the District’s cash handling, program accounting, and expenditure of funds policies. The District shall maintain records in sufficient detail to track individual

contributions and expenditures, track overall financial outcomes, and verify compliance with relevant regulations. The District shall make records available to parents, students, and donors except as restricted by state or federal law.

[Utah Admin. Rules R277-113-9\(2\), \(3\) \(July 8, 2025\)](#)

Capital Fundraising and Large Donations—

All fundraising projects donations or gifts for construction, maintenance, facilities renovation or improvement, and other capital equipment purchases must be approved in writing by the business administrator, the superintendent, and the Board of Education. Prior to the initiation of a large capital drive or specific fundraising drive, the following will be provided to the business administrator for evaluation and recommendation to the superintendent:

1. Prospective construction, maintenance or renovation plans and estimated costs
2. Proposed naming opportunities
3. Proposed fundraising timeline
4. Loans or financing agreements
5. Maintenance or upkeep requirements and costs

Assurances of compliance with Title IX (*e.g.*, available for use by both male and female students and/or for several purposes or activities).

[Utah Admin. Rules R277-113-10\(2\) \(July 8, 2025\)](#)

The superintendent will make a recommendation to the Board of Education. The Board reserves the right to tentatively approve plans, pending fundraising, donations, equity, or other conditions.

All physical facilities are owned and operated by the District. No part of any school facility or capital equipment may be named for a donor without the express written consent of the Board of Education.

The District shall only grant naming opportunities that are consistent with the mission and educational objectives of the District. Decisions regarding naming opportunities are within the sole discretion of the Board of Education.

Advertising—

To avoid disruption of students' instructional activities, schools shall not be used for distribution of partisan, religious, or commercial advertisements, fliers, bulletins, newspapers, etc.; nor shall such items be placed on vehicles parked on school grounds.

Principals may permit the school distribution of fliers, bulletins, newspapers, etc. with information regarding nonprofit community youth programs such as Boy Scouts of America, Girl Scouts of America, county and municipal programs, and Little League-type recreation programs.

Students and employees of the District, including teachers and administrators, shall not act as agents for commercial agents during school hours or contract time.

A District employee's participation in a private, but education-related, activity must be separate and distinguishable from the employee's public employment. District employees may purchase advertising space to promote private or non-school-sponsored events in the same manner as the general public. The District employee's employment and experience can be used to demonstrate qualifications. The advertisement must clearly state that the activity is not

school sponsored. See [R277-107](#) for specific direction.

Sponsorships

The sale of sponsorship banners, advertising, signs or similar materials is approved for secondary schools. School sponsorships are directed by the school principal. A school-wide system should be implemented to ensure that sponsoring organizations or individuals are contacted only once per school per year. Principal approval must be given before advertising is initiated. Advertising that is partisan, political, or for products that are prohibited by law for sale or use by minors, is prohibited. Principals are authorized to determine the fair and equitable allocation of funds raised through sponsorships. Sponsorship funds can be used to supplement program needs.

Types of Donations, Gifts, and Sponsorships—

Cash Donations. Cash donations are welcomed and may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities. All cash donations will be received in compliance with the District’s cash receiving policies. Cash donations may be used to fund or enhance programs, facilities, equipment, supplies, services, etc.

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 shall be made to a program, school, division, or department—not directly to individuals—and employment will be processed through the District’s Human Resources Department and Payroll Department. The District or school administration reserves the right to decline or restrict these types of donations if they create inequitable environments in the school or inequities that violate Title IX or other 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.

[Utah Admin. Rules R277-113-10\(2\) \(July 8, 2025\)](#)

Cash donations shall not be used to augment an employee’s remuneration beyond the remuneration associated with the salary schedule of the employee’s position.

Products. The District or individual schools may accept donated products which carry the donor company’s name, trademark, logo, or limited advertising on the product, **EXCEPT UHSAA sanctioned sports** (e.g., cups, T-shirts, hats, instructional materials, furniture, office equipment, etc.). These items shall be valued at fair market value at the time of the contribution. If advertising or other services are offered in exchange for the donation or gift, this may alter the contribution amount.

Equipment, Supplies, or Goods. The District or individual schools may accept donated equipment, supplies, or goods for use in the District or individual schools or school programs. These items shall be valued at the fair market value at the time of the contribution. If advertising or other services are offered in exchange for the donation or gift, this may alter the valuation amount.

Donor and Business Partner Recognition. Donor and business partner recognitions may be placed on equipment, furniture, and other donated gifts that are not considered capital or fixed assets. Non-permanent recognitions may be placed on District buildings or structures with written approval from the superintendent. The board may grant approval for the naming of buildings, structures, rooms, or other district facilities; see “Capital Fundraising” above). Principals

may authorize banners, flyers, posters, signs, or other notices recognizing a donor or school business partner. Such materials shall feature the school-business partnership and not promote or endorse the business named.

Approval and Acceptance of Donations, Gifts, and Sponsorships—

Donations, gifts, and sponsorships valued at more than \$250 must be documented on the District “Donation, Contribution, or Sponsorship” form. This form must be completed prior to the acceptance of money or goods and must be retained in the District or school accounting records. A copy of the completed form will be sent to the foundation or business administrator, and a receipt for charitable contribution purposes will be issued to the donor.

Approval levels are as follows:

1. Money, goods, supplies, or in-kind donations, gifts, or sponsorships valued at \$250–\$10,000 must be documented on the District “Donation, Contribution, or Sponsorship” form and be approved by an individual school principal or applicable District department or division supervisor prior to acceptance.
2. Money, goods, supplies or in-kind donations, gifts, or sponsorships valued at \$10,000–\$50,000 must be documented on the District “Donation, Contribution, or Sponsorship” form and be approved by the business administrator and superintendent prior to acceptance.
3. Money, goods, supplies or in-kind donations, gifts, or sponsorships valued at more than \$50,000 must be documented on the District “Donation, Contribution, or Sponsorship” form and be approved by the Board of Education prior to acceptance.

General Fundraising Standards—

The District reserves the right to prohibit, restrict or limit any fundraising activities associated with the District or individual schools. Faculty and student participation in fundraisers is typically voluntary. However, employees may be directed to supervise specific activities as an employment assignment.

Participation in fundraising shall not affect a student’s grade. Students shall not be required to participate in fundraising activities as a condition of belonging to a team, club or group; however, a student’s participation in a program or activity may be reduced if the student does not participate in a required group fundraiser for the activity or program. A request for approval of a required group fundraiser shall describe the nature of the fundraiser and the estimated required participation time for the student and/or parent. Parents and students shall be notified of required group fundraising and how and when the details about the fundraising will be provided to parents and students.

[Utah Admin. Rules R277-408-4\(2\), \(3\), \(4\) \(August 7, 2024\)](#)

Competitive enticements for participation in fundraisers are discouraged. If prizes or rewards are offered by a selected fundraising vendor, they should only be awarded to groups, classes or students, and must be disclosed and approved prior to the fundraiser. Rewards, prizes, commissions, or other direct or indirect compensation shall not be received by any teacher, activity, club or group director, or any other District employee or volunteer.

Schools may not impose a sales quota (or the like) as part of fundraising efforts, and students or parents shall not be required to pay for any unsold items or pay for goals not met.

Door-to-door sales are prohibited for all students in elementary and middle schools. High school students may participate in one door-to-door campaign per sport, club, or group per year. Suitable procedures must be used by the schools, administrators and supervising faculty to safeguard students and funds collected. Procedures must be clearly communicated to parents.

Approval may be denied for fundraising activities that would expose the school or District to risk of financial loss or liability if the activity is not successful.

Fundraising activities shall be age appropriate and shall maintain the highest standards of ethical responsibility and integrity.

Fundraising revenues should be accounted for at an individual contribution level or participation level. Participation logs should be retained and turned into the accounting office to be included with the deposit detail.

Employees who approve, manage, or oversee fundraising activities are required to disclose if they have a financial or controlling interest or access to bank accounts in a fundraising organization or company.

Records of all fundraising efforts shall be open to the parents, students and donors, including accurate reporting on participation levels and financial outcomes. This policy does not require the release of students' personally identifiable information protected by FERPA.