

B-003	GIFTS AND DONATIONS
Date Revised: 01/09/20	

The West Contra Costa Unified School District welcomes gifts and donations from the community. Upon recommendation of the school principal and/or other appropriate administrator, the District Governing Board formally accepts gifts for general use in the district's educational programs. To be accepted, gifts must be cost effective for the district and not conflict in any way with its programs and goals.

Record of Donation Form:

This form is to be completed by the principal or administrator who receives the donation and should include all requested information. This form will serve as a temporary receipt until the Board formally accepts the donation.

Distribution of Form:

- Original The original form should be sent to the Facilities Use Office with the cash or check and the Donation Budget form, if required. **This must have the originators signature, not a copy.**
- Copy A copy of the form should be provided to the donor to be used as a temporary receipt for tax purposes.
- Copy A copy of the form should be retained by the receiving administrator.

Donations of Cash or Checks:

Checks and cash for **district programs** should be sent **immediately** to Rina Prasad Facilities Use Technician with the completed Record of Donation form. All checks should be made payable to **WCCUSD**.

Checks and cash for **Student Body Organizations** should be deposited into the Student Body Account and a completed Record of Donation Form should be sent to the Facilities Use Technician. All checks should be made payable to the school's Student Body Organization.

Once the Board has accepted the donation, the funds may be spent.

Checks Must be Made Payable to WCCUSD:

Checks must not be made to individual district employees for the following reasons:

- 1) The money becomes taxable income to the employee.
- 2) The donor cannot deduct the donation for income tax purposes since a WCCUSD employee is not a deductible charitable organization.
- 3) Non-profit organizations may jeopardize their tax-exempt status.

Donated Supplies:

Donations other than cash should include the donor's estimate of value. Donated supplies should be sent to the intended point of use. Do not use the donated supplies until the Governing Board has accepted the donation.

Donated Equipment or Vehicles:

Equipment and vehicles must be cleared by the appropriate department prior to receipt (vehicles must be cleared by the vehicles garage; computers must be cleared by Information Services, etc.)

In no case should equipment be accepted for donation that will incur costs upon the District for repairs or removal. Donated vehicles or equipment must be accepted by the School Board prior to the District taking possession.

Donation Budget Form:

This form must be completed for all donations of cash or checks (except donations to Student Body Organizations) and sent to the Facilities Use Office with the original Record of Donation form and the cash or check.

Administrators must indicate the accounts in which the donation is to be budgeted. Typically, donations will be budgeted in one of the administrator's accounts.

Additional Forms:

A PDF copy of the Donation Form can be found on the District website under District Forms or Budget Control Dept. You may enter the information onto the form before printing it for the site administrator's signature.

Questions about Donations - Please Contact:

Rina Prasad Facility Use Technician at 231-1113 for questions concerning the processing.
Rosie Chamorro Accounting Technician at 231-1139 for questions relating to account codes or budgets.

**West Contra Costa Unified School District
RECORD OF DONATION**

Name of Donor _____

Street Address _____

City/State Zip Code _____ Phone # _____

Description of Donation		Estimated Value
Cash <input type="checkbox"/>	Check <input type="checkbox"/> Check Number _____	\$
If no funds attached please check one below:		
Donated Items <input type="checkbox"/>	Deposited in Student Body Funds <input type="checkbox"/>	\$
Complete description of article, including serial number, etc.		
Description of Item(s)		
Serial numbers		

Deposit Information	
Indicate School Site, Department or Purpose below:	ACCOUNT CODE
	-8699-

Expenditure Budget		
ACCOUNT CODE	DESCRIPTION	AMOUNT
		\$
		\$
Total		\$

Received at: _____
School or Department Date

Received by: _____
Principal or Other Responsible Administrator Date

SPECIAL REVIEW PROCEDURES FOR DONATED EQUIPMENT OR VEHICLES (Equipment to be cleared by department)				
Department	Yes	No	Authorized Signature	Date
Information Services: (Computer Hardware & Audio/Visual)				
Maintenance and Operations Department: (All other equipment)				
The vehicle described above is cleared for acceptance: Vehicle Garage: (If vehicle is intended for use in district fleet)				