

# Bagdad Unified School District

## Donations Guide

Bagdad Unified School District is excited to know that you are interested in providing support to our school and organizations. The following is a **guide** that will assist you in making the most effective decisions as you direct your Tax Credit, Direct Donations, and/or Company Match to support the educational and extra-curricular efforts of our children. These examples will hopefully clarify the accounting laws that school districts must adhere to when accepting donations.

### ***What Can/Will My Donations Be Used For?***

#### Donation Options:

##### **Tax Credit** – Field Trips or Organized Trips for Classes/Clubs/Organizations

- Expenses Related to Extra-Curricular Activity.

Example #1: Athletic Team / Student Organization (FBLA / Student Council)

##### Allowable Expenses:

- a. Hotels / Meals / Transportation to and from Extra-Curricular Events
- b. Deferred Costs for Pay-to-Play Fee
- c. Equipment – Individual Equipment that is **not** typically purchased by the school. (Shoes, Shirts, etc.)

Example #2: 2<sup>nd</sup> Grade Classes

##### Allowable Expenses:

- a. Entry Fees / Meals / Transportation to and from Field Trips

\*Tax Credit Donations **cannot** be used to purchase any items that would typically be used in a classroom as part of the general curriculum or instruction.

##### **Student Activity** – Funds derived from Dues or Fundraisers by the Student Organization.

- Expenses related to the function of the Student Activity – Limited Restrictions (Must be School Appropriate)

Example #1: Class of 2014

Allowable Expenses: Student Membership determines the expenditure of funds raised. (Senior Trip, Grad Gifts, etc.)

Example #2: Volleyball Team

Allowable Expenses: Club Membership determines the expenditure of funds raised. (T-Shirts, Hats, etc.)

##### **Direct Donation** – Donors may specify a specific intent to a **group** for a **specific purchase** or use of funds.

- Purchases or Expenses maintaining the Donor's intent. (Must be approved by the Governing Board)

Example #1: Mrs. Johnson's 4<sup>th</sup> Grade Class

Allowable Expenses: Purchase classroom Library reading materials.

Example #2: Softball Team (Student Activity or Organization)

Allowable Expenses: Club Membership determines the expenditure of funds raised.

\*\* The Board will make every effort to honor the intent of the donor in its use of the gift, but reserves the right to utilize any gift it accepts in the best interest of the educational program of the District.

\*\*\*Please contact Bagdad Unified School District officials if you have any questions regarding a financial or property donation that you are considering.

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