

IV. ALPINE SCHOOL DISTRICT FOUNDATION

The Alpine School District Foundation is THE ONLY non-profit 501(c) 3 fundraising organization of the District. They are a great resource for the schools. Teachers, employees, patrons, PTA's and others should be encouraged to donate to the Foundation. The following are guidelines for schools and teachers in donating to, and requesting funds from the Alpine School District Foundation. Money received in the Foundation is deposited into separate accounts; such as a teachers Foundation account, reading program, band or drama account.

A. Teacher/Employee Donations to the Foundation

Payroll deductions are a great benefit to schools, classrooms, grants, programs, etc.

Having a payroll deduction allows you to qualify for a tax deduction on your income tax as well as reduce out-of-pocket expenses you may have for your classroom or work site.

1. Sign-up for Payroll Deductions

- a. All employees may sign up for the payroll deduction program.
- b. Once an employee has signed up for the deduction the funds become the property of Alpine School District and Alpine School District Foundation. **These funds do not belong to the employee.**
- c. In January the Foundation provides those who have contributed a donation slip for tax purposes with the IRS.

2. Cancel a Payroll Deduction

- a. Fill out an "Alpine School District Cancellation Form" (This is the same form your use to sign up for the foundation.) **This form must be sent to the Alpine School District Foundation office.**

3. Requesting Funds from the Foundation

- a. Schools will have on hand the "Request for Alpine Foundation Funds" form.
- b. The person requesting the funds from their account should fill out the form. (*Not the school secretary*) Please make sure the amount requested matches the amount spent.
- c. The principal's signature is required on the form.
- d. The school and the Foundation must protect and maintain the confidentiality of each teacher's payroll deduction, and their Foundations funds balances which are available. Charitable donations are a private matter. **This information is not for general distribution.**

4. Criteria for Teachers using their Foundation Money

- a. May be used for teaching supplies and materials, both expendable and non-expendable, equipment, supplementary books and resources. This definition should be broadly construed in so far as the materials are used by the teacher for instructional purposes in classrooms, lab settings, or in conjunction with field trips.
 - 1- Foundation money **may not be used for personal items** such as registration, gas, food for a conference or membership in an organization. **Foundation money may not be used to purchase any food, gifts or incentives for ASD staff, Volunteers or Vendors.** Funds should be spent on students, classes and items for the school. Teachers may still use their Foundation funds for food for class parties, incentives for students, classroom supplies and anything that is classroom related. This should not affect how teachers have been using their funds.
- b. All purchases need to have the principal's approval.

c. Teachers may be reimbursed for small purchases from their own personal funds: (\$150) per month, If the teachers spends over this amount they can only request up to the \$150 per month. The teacher can then make a new request the following month until the total amount is reimbursed, **as long as the receipts don't go over 120 day old.**

1- This method of payment should be the **exception** not the rule.

2- No single item purchased should be for more than \$50.

3- Items purchased must be on a separate sales slip from the teacher's personal items.

4- No sales tax will be reimbursed

d. The use of the purchase card is encouraged for items under \$1,000

e. Purchases \$1,000 or more need three telephone bids and the "*Bid Authorization*" form filled out, dated and signed by teacher, or person obtaining the bids.

1- Where applicable, a purchase order should be used.

f. Foundation accounts may not have a deficit balance at any time.

g. **The foundation will only reimburse from receipts for the current school year and must not be older than 120 days old. As per IRS GUIDLINES all receipts MUST be Clean. You cannot mix school and non-school items on the same receipt.**

5. Ownership of Items Purchased with Foundation Money

a. **Once an employee has signed up for payroll deduction all monies/or items purchased become the property of the District and the Foundation.**

b. Teachers are allowed to be the steward of the account and purchase the items for the classroom/grant.

c. If a teacher transfers to another school or location within the District, the items purchased with Foundation money may travel with the teacher.

d. If a teacher transfers to another district, or retires, those items which have been purchased with Foundation money may remain at the last school that the teacher works in or be given to other teachers or programs in the district. If the Item is on the school inventory list it must be added to the inventory list at its new location.

e. If a teacher/employee is leaving the District and they still have money in their Alpine School District Foundation account, they need to contact the Foundation in writing and designate how they want the money used before their last school day, or their last day of employment if they leave during the school year.

6. Keeping Track of Account Balances

a. District Funds

1- The financial secretary is able to look at all the Alio Foundation accounts at their school and share this information with the account holder.

2- Telephone Alpine Foundation (801-610-8403 or 801-610-8425) during office hours for the balance of an account. But they should always ask their financial secretary first because they can look it up and give them the same information.

B. Incentives for Excellence- (Matching Grants)

Schools may receive matching funds for grants or specific projects by earning one half of the funds needed for the project.

1-The Foundation will create an account to keep track of the specific project. Monies received, disbursed and sent to the Foundation will be recorded in this account.

2. PTA's or business partnerships will donate directly to the Foundation and those monies will be credited directly to the school's *Incentives for Excellence* grant.

a. The school should write thank-you notes to contributors.

3. When the Foundation receives the school's portion of the money, a receipt will be issued to the school.
 - a. To access the money, the school needs to submit a "*Request for Alpine Foundation Funds*" form.
4. Money that is not expended for the grant/project carries over into the next fiscal year.
 - a. Money carried over should be used as designated in the grant/project.

C. Business and Patron Sponsorships

In Alpine School District we are fortunate in that we have many supportive businesses and patrons who are willing to provide grants, or additional funds to our schools and teachers. With the new accounting model, we need to account for these funds in the appropriate way. The following are guidelines that schools should follow when establishing and using these types of donations.

1. The donation should originate by the business or the patron sending a check to the Alpine Foundation stating the purpose the money is to be used for.
2. The Foundation will send a receipt to the school/teacher, which in turn should send a thank-you note to the contributor.

Rev. 7/15 **Foundation Reimbursement & Request Procedure**

1. **The use of purchase orders or school purchase cards is highly encouraged.** All purchases that use Foundation funds must have prior approval by the school principal. The Alpine School District Foundation will reimburse individual sales receipts, but only to a maximum of \$150 per month. (This is to encourage the use of school purchase card). It must be a clean receipt, must be for the current school year and not older than 120 days. It is against Foundation and District policy to reimburse sales tax. If the amount exceeds the \$150 the teacher can break up the reimbursement request and resubmit it the following month.
2. A teacher may choose to purchase classroom supplies and contribute them to the school as in-kind donations. The school must submit a description of the items purchased, the donor's name and address, and the approximate dollar value. The Foundation secretary will issue an in-kind receipt to the teacher.
3. The Foundation will set up separate accounts for all patron donations that have a specific expenditure designation. Patron donations for specific purposes must be handled like all other disbursements: purchase orders or purchase cards must be used. The school must maintain a file with all the documentation for these donations. All disbursements from patron donations must be in accordance with their purpose unless authorized by the donor. **Patron donations to a classroom should be spent in the school year they are contributed.** Schools will be reimbursed as the money is spent.
4. Business partner donation checks must be made out to the Alpine Foundation. This will take care of any tax problems and help increase positive public relations with the community.
5. **All donations (grants, gifts, contributions, in-kind, etc.) should be processed through the Alpine School District Foundation.** Patrons should make their checks payable to the Alpine School District Foundation and not to the school, school personnel or booster club. The Foundation secretary

will prepare a tax-deductible receipt and thank you letter. These will be sent to the donor. A duplicate receipt will then be sent to the school secretary with a reminder that the teacher or administrator, whose classroom or program will benefit from the donation, should send a thank-you note. This should be done immediately. **Class fees and such charges are not donations and should not be submitted to the Foundation.**

6. A separate Foundation account will be set up for each teacher participating in the payroll deduction program. It is recommended that the financial secretaries have on hand the Request for Alpine Foundation Funds forms which teachers fill out when they request money from a Foundation account. In the interest of privacy, accounts with a teacher's name are Individual Classroom Accounts and are requested on separate forms. The School Program Accounts form is for general accounts such as Media, Drama, Band, Undesignated, etc., and the school may request up to six on one form. Requests submitted not filled out correctly or without the principal's signature cannot be authorized and will be returned to the school. **The account holder, not the secretary or principal, must instigate the request and fill out the form.** Make sure that all information in the request form is filled in. Please make sure that the line asking what funds will be used for is filled in.

7. Periodically, the school's Foundation activity will be audited. This will be included in the normal school audit conducted by the District. Other - 17

8. All Foundation funds will be carried over from year to year. A teacher's payroll deduction Foundation funds can be transferred to another school within the District if the teacher moves. It is the teacher's responsibility to request the transfer. The teacher should contact the school and the Foundation to make the final distribution of the funds. **If the teacher leaves the District, the funds will revert back to the Foundation to be use where it is most needed, unless the teacher specifies otherwise in writing before their last day.** They may give their funds to any other foundation account they chose. Money donated by a patron cannot be transferred to another school.

9. All funds donated to Alpine School District Foundation through payroll deduction or patron contributions belong to Alpine School District and are **non-refundable to the donor.** An account with a teacher's name gives that individual control over how the donated money is spent, According to and following all ASD Foundation policies; nevertheless, the funds are property of Alpine School District. Monies must be expended for classroom purposes, and all materials and equipment purchased with Foundation funds are the property of Alpine School District. They may be transferred to another school within the District only after consultation with and approval of the principal.

10. **Alpine School District Foundation cannot advance payroll deduction donations.** The Foundation receives payroll deduction funds from the District when the staff receives paychecks; The Foundation cannot disburse money it does not have.

Information about donations:

1. When an individual or business receives goods or services in return for their money, generally there is no tax deduction. A donation is that portion beyond the value of the goods or services.

2. A teacher has no control over payroll deduction funds placed into a general account; if the teacher transfers to another school within the district, his or her payroll deduction funds that have been contributed to a school's general or program account must remain at the school.

Foundation Suggestions for Service Projects for Schools

There is such a need within our own school district to help students and families. The Alpine School District Foundation has programs that address student's needs from elementary school up through high school. One hundred percent of every dollar raised goes into the programs and many of these programs have opportunities for students to give of their time as well. All Foundation programs are paid for with donated funds. No District or public funds are used to support these programs.

STARS Summer Reading - Without good reading skills, many of our youth are being left behind and struggle in school, making the whole educational experience difficult. This transfers over to their work experience as well and creates low self-confidence and embarrassment. The STARS (Student and Teacher Achieving Reading Success) summer reading program is a 4 week program for 3 hours per day of fun intense instruction from 30 teachers and over 300 volunteers donating almost 6000 hours of time per year. Writing is also a large part of this program, helping the children learn to better understand and explain what they have just read. This program has proven itself in being able to increase reading levels so that the student are able to function at the class levels and in some cases even higher.

SIMS - This program is very similar to the STARS program, but is for 6th graders who are struggling and are moving on to the 7th grade. The program is only at 5 of our middle schools, but could be at all of them if the funding were available.

Gym Shoes For Kids - This is a program to provide shoes at **no cost** to students that are in need.

There are other needs from Books to Playgrounds that schools can get involved with, so call the Alpine School District Foundation and ask what you can do! Any help would be welcome.