Sacramento
City Unified
School District

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SUBJECT: **DONATIONS AND GIFTS POLICY** **2023-24 NO. BS-32**

TO All School Sites and Departments

DATE: March 19, 2024

PREPARED BY: Office Assistant, Fiscal Services

DEPARTMENT:

REVIEWED BY: Cindy Tao, Director III, Services

APPROVED: Chief

According to **Board Policy 3290 on Gifts, Grants, and Bequests,** the Board of Education may accept [redacted]

Please reference the **Donations and Gifts Guidelines.** The [redacted]

Please complete the **BEFORE** accepting donations, including those for student body organizations. Examples of donations include items other than cash such as instructional materials, supplies, athletics, equipment, technology, vehicles, etc. The Record of Donations and Gifts Form and Guidelines are located on the Accounting [redacted] nts-and-bulletins.

[redacted]

´ Donation is unrestricted or intended for a District program (includes school site events/activities, not intended for school's groups/organizations.).

Part 2 – Donation Other than Cash Equipment, vehicles, materials (examples paint, cleaning products, lab materials, used technology, etc.) and instructional materials must be inspected/evaluated by the appropriate district official and cleared before Board approval and acceptance Please contact the appropriate department for an inspection or evaluation appointment.

Description of Donation/Gift (Complete description of article, including serial number, etc.) ________________________

____

District Official Inspection Cleared ´ Not Cleared ´ Signature: ___________________________________

Part 3 – Tax Receipt r This form is a temporary receipt until the Board acts to formally accept the charitable donation to a District program or school. Upon Board acceptance a letter will be issued to š Z Donor at the address listed on this form.

Part 4 – School Site/Department Representation

I understand the legal title to the funds/property being donated transfers to public funds and the property of the District. The District will ensure the donation is used as intended and in accordance with state and federal laws.

Administrator Name: ______________________________ Signature: _______________________________ Date: ___________

Send form to Accounting Services Box 802 rA

Business Services Use Only:
Budget Code: ___ r_____ r__ r_____ r_____ r_____ r_____ r____

Sacramento City Unified School District welcomes donations for our schools, and encourages community partnerships. Upon the recommendation of the school/department administrator, the Governing Board must formally approve and accept donations. Our Board evaluates donations for any conditions or restrictions imposed by the donor with respect to district goals, strategies, and success of our students.

Distribution of this Form

1. Copy to donor (preliminary receipt)
2. Retain copy at site/department for your records
3. Send original form to Accounting Services Box 802 A. Include the following:
    a. If donation is unrestricted or intended for a District program, include cash/check and Detail Deposit Form (ACC F017) with your Record of Donations and Gifts form.

- Record of Donations and Gifts form

Deposit Detail

Date:

Site:

Preparer:

Source of Funds:

Cash:	1's	-
	5's	-
	10's	-
	20's	-
	50's	-
	100's	-
	Coins	-

Total Cash:

Checks:

ASB Deposit Summary

____
Name of School

____
Date of Deposit

Date Rec'd:	Received From:	Receipt / Ref No.	ASB Account Number & Name	Category or Sub-Group

35162 Power to sue, be sued, hold and convey property
41030 School district may invest surplus monies from bequest or gifts
41031 Special fund or account in county treasury
41032 Authority of school board to accept gift or bequest; investments; gift of land requirements
41035 Advisory committee
41036 Function of advisory committee
41037 Rules and regulations

Policy SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
adopted: November 16, 1998 Sacramento, California
reviewed: November 5, 2001

35258 Internet access to school accountability report cards
48907 Exercise of free expression; rules and regulations
48950 Speech and other communication
49073 Release of directory information
60048 Commercial brand names, contracts or logos
GOVERNMENT CODE
3307.5 Publishing identity of public safety officers
6254.21 Publishing addresses and phone numbers of board members
UNITED STATES CODE, TITLE 17
101-1101 Federal copyright law
UNITED STATES CODE, TITLE 20
1232g Federal Family Educational Rights and Privacy Act (FERPA)
CODE OF FEDERAL REGULATIONS, TITLE 16
312.1-312.11 Children's Online Privacy
COURT DECISIONS
Aaris v. Las Virgenes Unified School District, (1998) 64 Cal.App.4th 1112
Perry Education Association v. Perry Local Educators' Association, (1983) 460 U.S. 37
Board of Education, Island Trees Union Free School District, et.al. v. Pico, (1982) 457 U.S. 853

Policy SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
adopted: November 5, 2001 Sacramento, California

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

a **Go to** www.irs.gov/FormW9 **for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) a ________

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) a Public Schools

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) 3

Exemption from FATCA reporting code (if any) C

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
5735 47TH AVENUE

Requester's name and address (optional)

6 City, state, and ZIP code
SACRAMENTO, CA 95824

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN, later.

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Social security number

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or

Employer identification number

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Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** a Cindy Tao Digitally signed by Cindy Tao Date: 2023.05.16 19:18:20 -07'00' **Date** a

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

• Form 1099-INT (interest earned or paid)

• Form 1099-DIV (dividends, including those from stocks or mutual funds)

• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)

• Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)

• Form 1099-S (proceeds from real estate transactions)

• Form 1099-K (merchant card and third party network transactions)

• Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)

• Form 1099-C (canceled debt)

• Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	**THEN the payment is exempt for . . .**
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5[2]
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

[1] See Form 1099-MISC, Miscellaneous Income, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any sim3u1eith a Form W-4ode is
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1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. “Other payments” include payments made in the course of the requester’s trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	