




Office Personnel Training Getting the Most and Timekeeping Changes

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Grants, Awards, Donations and Their Procedures



Donations and External Funding Sources

- General donations of \$250 or more
- Donations of \$75 or more with something received in return
- IRS regulations Publications 526 and 1771

- External Funding Guidelines document on the Employee Portal
- [Employee Portal / Staffing Resources](#)

- Contact the Business Office



IRS Charitable Contributions

- ▶ As government we qualify for charitable contributions ([Pub 526](#))
- ▶ Notify the Aaron Hooper in the Business Office for assistance
- ▶ Donor restrictions on gift may require special accounting/reporting
- ▶ Donation limitations
 - ▶ Donor cannot receive anything in exchange or limits deduction
 - ▶ Donation cannot be restricted to an individual beneficiary
 - ▶ Some gifts must be acknowledged in writing for tax deduction



IRS Charitable Contributions

- Written acknowledgement requirements ([Pub. 1771](#))
 - Gifts of \$250 or more for tax deduction
 - Gifts of \$75 or more when it is a *quid pro quo* contribution (something is received in return) (exceptions: tokens, membership benefits)
 - Name of organization,
 - Amount of cash contribution (if non-cash, provide description of gift but not value), and
 - Statement no goods or services were provided in return for the contribution or
 - Description and good faith estimate of the value of goods or services provided by the organization in return for the contribution



External Funding Sources

- ▶ External Funding Guidelines document on the Employee Portal
- ▶ [Employee Portal / Staffing Resources](#)

- ▶ Contact the Business Office
 - ▶ Buildings and Instructional Programs: Aaron Hooper
 - ▶ EE, NS, YD, Wellness, self-supporting: Richard Farrell

- ▶ Rules and special reporting required



External Funding Sources

- ▶ Special rules and requirements
 - ▶ Supplemental, spend local and state first
 - ▶ Grant period order, receive, pay
 - ▶ Inventory, owned by the grant, equipment (\$1000+) and theft attractive
 - ▶ Claims, preferred monthly, based on reports of debits/credits
 - ▶ Cash management investment requirements
 - ▶ Allowable, reasonable, allocable, necessary
 - ▶ Budget and variances
 - ▶ Match requirements
 - ▶ Sustainability requirements
 - ▶ DonorsChoose, Fund Me