**Overview**

Donors who seek tax deductible giving for education-related events or interests may elect to donate to the West Shore Foundation and specify where the funds will be used. The purpose of this policy is to establish parameters and procedures for handling donations that will be passed through the Foundation for other purposes.

**Limitations**

The West Shore Foundation will accept pass-through funds with these conditions:

1. The Board of Directors affirms that the education-related event or interest aligns with the mission of the Foundation and establishes a designated pass-through fund through a majority vote.
2. All education-related events and interests must have been approved by the West Shore School District administration or school board, as defined by district policy.
3. Single donation amounts must be at least $500. Gifts of less than $500 should be donated directly to the intended recipient.
4. Funds must be passed to the intended recipient within the fiscal year of the donation.

**Guidelines and Procedures**

1. At the time of the donation, the foundation’s administrative fee will be assessed and deducted from the donation amount. The board may, at its discretion, waive the administrative fee by a majority vote.
2. The Executive Director will send a letter of acknowledgement to the donor for the full donation and notify the recipient of the donation amount.
3. Any interest earned while the donation is deposited with Foundation accounts shall be used by the Foundation at its discretion.
4. Funds will be distributed to West Shore School District accounts only.
5. Donations received for purposes that have not yet been approved will be returned to the donor. However, these funds may be held for up to 35 days if approval is pending.