

## Spartan Lyrical Society Procedure

**Number:** Procedure xx

**Version:** 00

**Title:** Property/ Services/ Monetary Donation Procedure

**Status:** In Review, to be discussed and voted on at June 2016 board meeting.

**Description:** This procedure describes the process for donating property, services, or cash to SPMS.

**Relevant Bylaws:** None

**Background Information:** This procedure is needed so that SLS, as a nonprofit, can acquire property such as uniforms, lighting and sound equipment, and stage sets for the SPMS choral music and drama program and donate them to the school. This will simplify our tax filings and save money since property taxes will not need to be paid. We will also provide documentation for services such as bus transportation to a choral competition or any cash contributions to SPMS. The procedure will also be followed for cash donations to SPMS.

### Process Steps:

#### Assumptions / Constraints

- Property or services acquired by SLS for SPMS is done with the full knowledge of the faculty advisor, either by way of a board approved "SPMS wish list" or as a result of a board meeting vote.
- The property is owned outright by SLS.
- The property is donated fully and completely to SPMS with no expectations for usage.
- The property is in reasonably good working condition.
- Any additional expenses such as subscriptions, maintenance contracts or other fees are made clear to SPMS before acceptance of the property. All such subscriptions will be canceled by SLS and reinstated by SPMS upon accepting the donated property.
- SPMS can, and should, decline any property donation that does not directly support the goals of the choral music and drama program at SPMS.
- Once the property donation is made, all decisions regarding the property including usage, loaning and any other topics of ownership and authority will be made by SPMS (normally the SLS Faculty Advisor / Chorus Teacher).

The following is an outline of the donation process:

STEP 0) Property or service is acquired by SLS intended for the SPMS choral music and drama program. Ideally, this will occur on a quarterly basis but, at a minimum, on an annual basis.

STEP 1) The treasurer coordinates with the president to generate a list of property /services acquired by SLS intended for SPMS in the last reporting period (i.e., quarterly).

STEP 2) The treasurer or designee completes an inventory form containing the following elements for each property item: description, condition, fair market value, date acquired by SLS (month/year), how acquired by SLS (usually purchased), SLS's cost.

STEP 3) The inventory list is sent to the faculty advisor (chorus teacher) to confirm that all items are appropriate for SPMS choral music and drama program use. Modifications to the list are made as required.

STEP 4) The treasurer or designee updates the property / services donation letter template and attaches the inventory list.

STEP 5) The treasurer or president signs the letter and sends it to the financial administrator at SPMS. Email is acceptable if the signed letter is scanned and attached.

STEP 6) The treasurer retains the property / services donation acknowledgment letter from SPMS for use for SLS tax filings.

**Required Forms:** Property / Services Donation Inventory Form (attached); Property / Services Donation Letter Template (attached)

**Amendments:** Any board member can draft an amendment to this procedure, to be discussed and voted on by the board at a regular board meeting, according to the bylaws & procedures.

**SLS Property / Services Donation Letter Template**

Spartan Lyrical Society, Inc.  
450 Jumpers Hole Road  
Severna Park, MD 21146

Date

Severna Park Middle School  
Attention: Name, Financial Administrator  
450 Jumpers Hole Road  
Severna Park, MD 21146

Dear Name,

We are delighted to donate the following property / services for use by the SPMS choral music and drama programs, see attached inventory list. The property / services were acquired with the full knowledge and approval of the faculty advisor, Name, and is donated fully and completely with no expectations for usage.

\_\_\_\_\_ There are no recurring fees/ subscriptions associated with any of the property.

\_\_\_\_\_ There are recurring fees which have been communicated with the faculty advisor and will be assumed by SPMS as of the date of this letter. (explain)

\_\_\_\_\_  
\_\_\_\_\_

We request an acknowledgment letter for our records.

Fond regards,

\_\_\_\_\_ (signature)

Printed Name  
President / Treasurer  
Spartan Lyrical Society, Inc.