

California Creativity Association
Charitable Contributions
Policy

Version 3.0

Effective: August 11, 2018

Purpose of the policy

California Creativity Association, DBA California Destination Imagination (CalDI), administers the Destination Imagination (DI) Program in California. CalDI accepts charitable contributions to help administer and grow the program. This policy delineates the requirements of CalDI staff to acknowledge and document charitable contributions.

Following this policy will ensure that an IRS-approved letter is sent out is for contributions and properly recorded in the CalDI books. Additionally, if a corporate match is involved with a contribution, that contribution and the match must, for IRS documentation reasons, be run through the Affiliate's books. Only the Affiliate is responsible for sending out the official IRS-approved acknowledgement letters.

Policy statement

All donations to CalDI or any party involved with it will be forwarded to the CalDI Treasurer. CalDI will acknowledge and document all charitable contributions accepted and provide a letter to the donor in a timely manner. Of note, this does include any pass through donations.

Definitions

Regional Director: Person(s) in charge of administering the CalDI Program in one of California's CalDI regions.

Affiliate Treasurer: CalDI State Treasurer

Affiliate Accountant/Bookkeeper: Person charged with carrying out regular accounting on the affiliate level (From this point on, the reference to this term will use "Affiliate Account".)

Regional Treasurer: Treasurer in one of CalDI's regions

Pass-Throughs: contribution made to CalDI earmarked for a particular team to be used to fund the costs of attending Global Finals.

Detailed policy statement

Recognition of Donations to Regions

The Affiliate Treasurer will recognize the donation and the dollar amount by sending a letter to the donor no later than one month from receipt.

Regional Director(s) or Regional Treasurer(s) may additionally elect to provide letters recognizing the donation from a regional donor.

Recognition of Donations to the Affiliate

The Affiliate Treasurer will recognize any donation to CalDI and the dollar amount by sending a letter to the donor no later than 30 days after receipt of the donation. The Affiliate Treasurer will maintain a list of all donations made to the Affiliate for the year.

The above does not include any pass through donations received to help fund a team's cost of attending Global Finals—see section below.

Global Finals Pass-Through Donations to the Affiliate for a Specific Team

Tax-deductible contributions for a specific team should be made to CalDI. Currently, this is limited to fund a team's cost to attend Global Finals **documented with receipts**. The Affiliate Treasurer will send an acknowledgment letter to the donor no later than 30 days after receipt of the donation. The release and acknowledgment will occur no later than the end of the fiscal year (August 31).

Global Finals Pass-Through Donations in Excess of a Team's Eligible Expenses.

If a team's Global Finals Pass-Through Donations exceed the team's eligible expenses as documented by receipts submitted, the excess (and possibly all of the donation if no receipts are received by August 31) is considered a donation to CalDI per IRS regulations. The only allowable expenses are those directly associated with the team's costs for traveling and attending Global Finals.

Records of Donations

The Affiliate Treasurer will make a copy of the letter to the donor and will, for CalDI's records, retain one copy of the donor's contribution letter for at least 3 years. Regions should maintain a list of all contributions based on CalDI's fiscal year (September 1 to August 31).

The Affiliate Treasurer will maintain an ongoing list of donations for the current fiscal year to verify that all donations to the Regions or Affiliate have been documented and acknowledged for the year.

Regions shall report all donations to the Affiliate Treasurer in their year-end Financial Report.

Applicability and Compliance

This policy refers to all charitable contributions received by the Affiliate, Regions, Teams or any other party involved with CalDI.

Contact for policy interpretation, help, and problem resolution

Affiliate Treasurer or Accountant.

Implementation procedures

This policy shall be implemented to guarantee that all CalDI donors receive recognition for and documentation of their donation.

Related policies and references for further information

1. [*Document Retention Policy*](#)

Revision History

Version	Date	Changes
1.0	April 2, 2000	Initial release
2.0	July 16, 2011	Converted to Word for updating; reflowed text; formatting put back in; TOC generated; OM -> California Creativity. (Changes completed 2/30/2011.)
3.0	August 11, 2018	Approved by California Creativity Board. Reformatted to policy template. Major changes for pass throughs, accounting changes, accountant and Affiliate Treasurer responsibilities with donations. Renamed file.