



706 ACCEPTANCE OF GIFTS

I. PURPOSE

The purpose of this policy is to provide guidelines for the acceptance of gifts by the school board.

II. GENERAL STATEMENT OF POLICY

It is the policy of this school district to accept gifts only in compliance with state law and IRS regulations.

III. ACCEPTANCE OF GIFTS GENERALLY

The school board may receive, for the benefit of the school district, bequests, donations or gifts for any proper purpose. The school board shall have the sole authority to determine whether any gift or any precondition, condition, or limitation on use included in a proposed gift furthers the interests of or benefits the school district and whether it should be accepted or rejected.

1. To be considered for acceptance, a gift should satisfy the following criteria:
 - Would not initiate such programs as the school district would be unwilling and unable to support when gift funds are exhausted.
 - Would not imply the endorsement of any particular business or product or any specific political or religious point of view.
 - Would not be in conflict with any provisions of state or local laws and IRS regulations.
 - If the gift constitutes a book or set of books, the titles are reviewed by a recognized professional library agency/association and/or is deemed by the Superintendent or his designee(s) to be acceptable and of educational value.
2. Procedures for Review and Presentation of Gifts
 - All gift offers shall be reviewed in advance by the building principal(s) and the Superintendent or designee.
 - The district will not recognize the estimated fair market value if any non-cash items that are donated. The donor is responsible for estimating the fair market value of the donated items. The donor is responsible for completing required IRS

documentation to support their donation.

It shall be the responsibility of the Superintendent or designee to develop and disseminate the specific procedures for the review and presentation of gifts, including a standard district form on which the prospective donor may outline the gift and cite and preferences for its use. The Superintendent shall have the prerogative, however, of waiving the normal review process in highly exceptional instances where the gift offer is spontaneous or of nominal value.

3. Gifts to Pay for the Services of Personnel

Gifts to pay for the services of personnel shall be accepted by the district, with the understanding that responsibility for the hiring, evaluation, and termination of such personnel shall in all cases be retained by the district. At the time of preliminary review and the granting of tentative approval, the Board shall indicate any special conditions or stipulations that shall apply to the acceptance of such gifts involving personnel.

4. Gifts to Pay for Field Trips or Excursions

In cases where a gift is to be used to fund a field trip or an excursion, the proposed trip should be first reviewed with the building principal by the prospective donor. It shall be the responsibility of the building principal to ensure that the trip, as planned, comports to Policy 610 – Field Trips.

5. Fundraising Drives Which Involve Students and Result in Gift Offers

Fundraising drives by students must meet the requirements of Policy 511 – Student Fundraising.

6. Grants

Grants, which involve an application process before the grant is issued and an evaluation or reporting process after the funds have been spent / submitted for reimbursement, will each be presented for school board approval by the Grant Coordinator. The grants will be presented to the school board separately from the gifts.

7. Gifts of Technology Equipment

In cases where a donor wishes to gift of a piece of technology equipment to the district, the Director of Technology must first review and approve the gift before it will be accepted by the School Board. Due to the ever-changing standards of technology equipment and the complex technology structure on which the district operates, the Director of Technology must first determine if the donated piece of equipment will operate efficiently and effectively with the district's existing technology equipment. Acceptance of technology equipment that does not meet these criteria creates an additional cost to the district through the repair,

maintenance and/or necessary improvements of the equipment or the cost to the district of disposing the piece of equipment should it not work within the district's technology structure.

8. Acceptance of Gifts

Final acceptance or rejection of all gifts shall rest with the Board. Once accepted by the Board, all gifts, grants, and bequests shall become the property of the school district and are subject to the same controls and regulations that govern the use of other school-owned property.

A letter of appreciation shall be forwarded to the donor(s). The letter shall include the noting of the gift in order to serve as a receipt for use in itemizing deductions. The letter shall also note that acceptance of the gift will comply with all applicable IRS standards. These include, but are not limited to, standards in IRS Publication 526-Charitable Contributions and Publication 561--Determining the Value of Donated Property.

IV. GIFTS OF REAL OR PERSONAL PROPERTY

The school board may accept a gift, grant or devise of real or personal property only by the adoption of a resolution approved by two-thirds of its members. The resolution must fully describe any conditions placed on the gift. The real or personal property so accepted may not be used for religious or sectarian purposes.

V. ADMINISTRATION IN ACCORDANCE WITH TERMS

If the school board agrees to accept a bequest, donation, gift, grant or devise which contains preconditions, conditions or limitations on use, the school board shall administer it in accordance with those terms. Once accepted, a gift shall be the property of the school district unless otherwise provided in the agreed upon terms.

VI. VENDOR RELATIONS

In conformance with this policy which states, "a gift or request must be proffered to the school district and not an officer or employee...", no gifts from vendors will be accepted by any school district personnel involved in purchasing any supplies, equipment, food, vehicles, etc., unless such gifts are made a part of the school district's property and are made available for use by all school district personnel.

Legal References: Minn. Stat. § 123B.02, Subd. 6 (Bequests, Donations, Gifts)
Minn. Stat. § 465.03 (Gifts)

POLICY ADOPTED: May 24, 2007

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