



Book Policy Manual
Section READY FOR 3-10-2026
Title Copy of GIFTS, GRANTS, AND BEQUESTS
Code po7230 REVISED
Status
Adopted December 8, 2015
Last Revised March 10, 2026
Prior Revised Dates 6/22/2021

7230 - GIFTS, GRANTS, AND BEQUESTS

The Board is appreciative of public interest in and good will toward the schools manifested through gifts, grants, and bequests. The Board reserves the right, however, to specify the manner in which gifts are made; to define the type of gift, grant, or bequest which it considers appropriate; and to reject those which it deems inappropriate or unsuitable. If accepted, the Board will attempt to carry out the wishes of the donor.

The Board shall not discriminate in the approval and administration of gifts, grants, and bequests on the basis of **any Protected Class consistent with Board Policy 2260 - Nondiscrimination and Access to Equal Educational Opportunity** race, color, religion, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, sex (including transgender status, change of sex, or gender identity), or physical, mental, emotional, or learning disability ("Protected Classes"). Complaints of discrimination in the acceptance or administration of gifts, grants, or bequests are governed by the complaint procedure outlined in **AG 2260B: Policy 2260 - Nondiscrimination and Access to Equal Educational Opportunity.**

All gifts, grants, or bequests ~~that are approved by the Board will be formally~~ **shall be submitted to the Board, and if accepted,** acknowledged ~~at any the Board meeting.~~

The Board may provide written acknowledgement to the donor of any cash donation of \$250 or more and any non-cash donation the value of which is \$250 or more. Such acknowledgement shall include the amount of cash or a description of any non-cash donation along with a good faith estimate of the value of such non-cash donation.

~~If the Board accepts donation of an automobile, the Board shall provide the donor with a completed IRS Form 1098-C, and otherwise comply with the requirements of the Internal Revenue Code.~~

Gifts, grants, and bequests shall become the property of the Board and will be subject to use by the District as determined by the policies and administrative ~~guidelines~~ **procedures** applying to all properties, equipment, materials, and funds owned by the Board. **The title of all gifts shall be in the name of the Board.**

The Board reserves the right ~~to refuse~~ **to not accept such liability** and thus deny the use of the equipment by students or District employees. **The Board is under no obligation to replace a gift or memorial if it is lost, stolen, destroyed, or becomes unserviceable.**

Revised 11/24/20

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Legal

118.13 Wis. Stats.

118.27, Wis. Stats.

I.R.C. 170(f)(8)

I.R.C. 170(f)(12)

Title VI, Civil Rights Act of 1964

Title IX, Education Amendments of 1972

Section 504, Rehabilitation Act of 1973

Americans with Disabilities Act

Last Modified by Coleen Frisch on February 6, 2026