

REVISED POLICY - VOL. 20, NO. 1

GIFTS, GRANTS, AND BEQUESTS

The Board of Education is duly 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 acceptance and administration of gifts, grants, and bequests on the basis of sex, race, color, religion, religious affiliation, national origin, ancestry, creed, pregnancy, marital status, military status, parental status, sexual orientation, physical, mental, emotional, or learning disability or any other legally protected category.

- (+) ~~All gifts, grants, or bequests shall be that are accepted and will be acknowledged by the Board at the Board meeting.~~
- (+) ~~All gifts, grants, or bequests having a value of more than \$_____ shall that are be accepted will be acknowledged by the Board at a Board meeting. The Superintendent may accept for the Board gifts of lesser value on the Board's behalf.~~
- (+) ~~All accepted gifts, grants, or bequests shall be acknowledged by the Board.~~

The Board shall provide written acknowledgement to the donor of any accepted cash donation of \$500 or more and any non-cash donation the value of which is \$500 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.

The Board shall provide any donor with appropriate tax forms in compliance 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 applying to all properties, equipment, materials, and funds owned by the Board, subject to the Board's effort to comply with any specific wishes of the donor.

BOARD OF EDUCATION
_____ **SCHOOL DISTRICT**

PROPERTY
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Any equipment purchased by a parent organization for use in the school or at a District-related event shall be submitted to the Board, prior to purchase, so it can determine if the District would incur any liability by its use.

~~The Board reserves the right to not accept such liability and thus deny prohibit the use of the equipment by students or District employees during any District sponsored activity or on any property owned, or used by the District.~~

105/5-21

To Cabinet 8/21/2015
To Policy 9/28/2015

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