



Book	Policy Manual
Section	Policies for the Board Vol. 30 No. 1 December 2020
Title	Copy of GIFTS, GRANTS, AND BEQUESTS
Code	po7230 *CF 3/30/2021 Update
Status	
Adopted	December 8, 2015
Last Revised	November 24, 2020

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 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.

All gifts, grants, or bequests that are approved by the Board will be formally acknowledged at a 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 applying to all properties, equipment, materials, and funds owned by the Board.

~~Any equipment purchased by a parent organization for use in the school, on District property, 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 refuse to accept **such liability** and thus deny the use of the equipment by students or District employees.

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 April 6, 2021