

PUBLIC GIFTS TO THE SCHOOLS

Policy 840

Waukegan Community School District

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(This sample gift policy assigns authority for the approval of public gifts to the schools based on the estimated value of the gift, and outlines conditions that must be met in order for a gift to be accepted.)

Any unsolicited gift offered to the District (1) with restrictions or conditions; or (2) having a value (or estimated value) of ~~identify the applicable amount – e.g., \$5,000~~ or greater should be accompanied by a letter to the District Administrator and presented for possible approval and recognition by the School Board. Gift offers without restrictions or conditions ~~and having a value (or estimated value) of less than [the amount inserted above]~~, as well as all gifts that are made in conjunction with a pre-approved District solicitation campaign for a specific purpose, may be accepted on behalf of the Board by the District Administrator or his/her administrative-level designee. Potential donors are strongly encouraged to discuss their gift plans with school officials prior to purchasing any gift(s) or engaging in any fundraising or similar activities.¹

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To be accepted, a gift must, at a minimum:²

- have a purpose consistent with the mission and goals of the District;
- be compatible with curricular, technological, instructional, programmatic, and operational practices of the District, as may be applicable;
- neither impose, nor be substantially likely to impose, any undesirable or unacceptable costs (whether direct or indirect) upon the District, including but not limited to unacceptably adding to staff workloads;
- not begin a program that the donor intends to be ongoing, but where the Board has determined prior to acceptance of the gift that the District very likely would be unable or unwilling to continue the program when gift funds are exhausted;
- not prevent the Board from being able to properly discharge its duty to ultimately determine the District's educational program and the manner in which educational and other services are to be delivered;
- not require the District to publicly endorse any specific business, organization, service or product, with the understanding that recognition of a donor differs from explicit endorsement; and
- be consistent with applicable provisions of District policy and school rules and in compliance with legal requirements.

The District shall not unlawfully discriminate in the acceptance or administration of gifts, bequests, scholarships, or other aids, benefits, or services to students from private agencies, organizations or persons on the basis of sex, sexual orientation, race, color, national origin, ancestry, religion, creed, pregnancy, marital or parental status, any physical, mental, emotional or learning disability, or any other legally-protected status or classification. Discrimination complaints shall be processed in accordance with established District complaint procedures.

¹ Current board policy requires board approval for all gifts. That is a choice that the board may make, and you could substitute the first paragraph of current board policy for this paragraph. You might consider whether board approval should be required for small gifts made without condition or restriction.

² Note the gift conditions are policy choices that may be edited or deleted.

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No District employee shall, acting on behalf of the District or for the benefit of any District school or District program, solicit specific gifts or donations from any individual or entity or by using any website or social media outlet without first obtaining the written approval of *insert appropriate position(s) – e.g., the District Administrator or a building principal*. *Editor's Note: if your district has adopted a separate policy or procedure governing the use of crowdfunding sites to solicit donations, then you should either delete this paragraph from this policy or revise it to say: "No District employee shall, acting on behalf of the District or for the benefit of any District school or District program, solicit specific gifts or donations from any individual or entity without first obtaining the written approval of insert appropriate position(s), e.g., the District Administrator or a building principal. Any use of crowdfunding sites to solicit donations shall be done in accordance with the District's crowdfunding policy and/or procedures."*

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The District reserves the right to accept or reject any gift offer made to the District from any individual, organization, business or other entity. Except for any conditions expressly accepted by the District in connection with approving and receiving the gift, the District's acceptance of a gift shall not entitle the donor to any special privileges or considerations from the District.

All gifts accepted by the District will become the property of the District to be used at the discretion of the District unless otherwise specified as a condition of the gift offer or bequest and unless such conditions have been approved by the District in connection with accepting the gift or bequest. All monetary donations shall be deposited in the appropriate designated District depository and shall be properly accounted for in accordance with applicable laws and the Wisconsin Uniform Financial Accounting Requirements (WUFAR).

Proper acknowledgement (recognition) shall be given for all gifts accepted and received by the District. The degree of recognition should be reasonably correlated with the significance of the contribution. The minimum form of recognition that should be provided to each donor is a letter of appreciation from a staff member who works in an area that will benefit from the gift (if applicable) and/or a similar letter from one or more of the school district official(s) who accepted the gift on behalf of the District.

Where required by applicable federal law and/or upon a donor's request, the District Business Office will provide a letter of acknowledgement to a donor on District letterhead for purposes of substantiating the donor's contribution. However, the District shall not attempt to assign a monetary value to any non-monetary gifts or donations in conjunction with issuing such letters of acknowledgement/substantiation.

Legal References:

- Wisconsin Statutes**
- [Section 118.13](#) [student nondiscrimination]
 - [Section 118.27](#) [acceptance of gifts and grants; includes authority to transfer gift/grant to community foundation under set conditions]
 - [Section 881.01](#) [trust fund management; prudent investment rule]
 - [Section 895.515](#) [liability exemption; equipment or technology donation]

Wisconsin Administrative Code

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[PI 9.03\(1\)\(d\)](#) [student nondiscrimination in policies on acceptance and administration of gifts]

Federal Law

Internal Revenue Code statutes and regulations addressing charitable contributions (see [IRS Publication 1771](#))

Cross References:

WASB PRG 840 Sample Policy 2

[362-Rule, Selection of Instructional Materials](#)

[363, Special Interest Materials](#)

[374 Student Fundraising Activities](#)

[851, Advertising in Schools](#)

[851-Rule, Sales/Advertising Exceptions](#)

Adoption Date: ~~2/14/83~~

Revised: ~~9/14/87~~

~~March 1994~~

~~July 2002~~

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