

Non-Instructional/Business
Operations**SUBJECT: DONATION AND ACCEPTANCE OF GIFTS AND GRANTS TO THE DISTRICT**Unsolicited Gifts and Donations from the Public

The Board of Education welcomes and appreciates gifts and donation, grants, or bequests (collectively "gifts") of money, real or personal property, as well as other merchandise that add to the overall welfare of the District from the public, provided that acceptance is in accordance with existing laws and regulations. The Superintendent of Schools may accept on behalf of the Board gifts and donations having a value less than **\$1,000**. [*This policy does not cover personal gifts to staff. See Policy 2160, Code of Ethics, for guidance on that issue.*]

Donations to the school are fully tax deductible so long as the gift is used exclusively for public purposes in accordance with USC Section 170(c).

The Board may refuse any gift that constitutes a conflict of interest, gives an appearance of impropriety, or is not in its best interests. The Board will safeguard the District, the staff, and students from commercial exploitation, from special interest groups, and the like.

The Board reserves the right to refuse to accept any gift which does not contribute towards the achievement of the district's goals, or the ownership of which would deplete the resources of the district. In accepting or rejecting gifts and donations, the Board will review the following factors:

1. The terms of the gift must identify:
 - a. the subject of the gift;
 - b. the purpose of the gift;
 - c. the beneficiary or beneficiaries if any; and
 - d. all conditions or restrictions that may apply.
2. The gift must not benefit a particular or named individual or individuals.
3. If the purpose of the gift is an award to a single student, the determination of the recipient of such award shall be made on the basis that all students shall have an equal opportunity to qualify for it in conformance with federal and state law.
4. If the gift is in trust, the obligation of the investment and reinvestment of the principal shall be clearly specified and the application of the income or investment proceeds shall be clearly set forth.
5. No gift or trust will be accepted by the Board unless:
 - a. it is for a purpose for which the school district could legally expend its own funds;or

- b. it is for the purpose of awarding scholarships to students graduating from the district.

The Board will not accept any gifts which will place encumbrances on future Boards, or result in unreasonable additional or hidden costs to the District. The Board may, if it deems it necessary, request that gifts of equipment, facilities, or any item that requires upkeep and maintenance include funds to carry out maintenance for the foreseeable life of the donation.

The Board will not formally consider the acceptance of gifts until and unless it receives the offer in writing from the donor or grantor or their attorney or financial advisor.

Any gift rejected by the Board shall be returned to the donor or his/her estate within 60 days together with a statement indicating the reasons for the rejection of such gift.

Gifts of money to the District will be annually accounted for under the trust and agency account in the bank designated by the Board.

All gifts become District property. A letter of appreciation, signed by the President of the Board and the Superintendent, will be sent to a donor or grantor in recognition of his or her contribution to the District. Letters will be sent in a timely manner and will acknowledge the possible tax deduction available to donors whose gifts qualify under IRS regulations.

The Board is prohibited, in accordance with the New York State Constitution, from making gifts or charitable contributions with District funds.

Soliciting and Accepting Gifts, Grants or Donations

Prior to seeking any grant or donation on behalf of the school, class, organization, or team, the applicant must obtain prior approval from the district. Teachers seeking grants or donations for their classroom must obtain approval from the Building Principal. All others seeking grants or donations to benefit the entire school or the district as a whole must obtain approval from the Superintendent or his/her designee. Grant applications for funding of more than **\$50,000** require prior approval by the Board of Education.

Approval shall depend on factors including, but not limited to: compatibility with the district's educational program and standards; availability of existing district resources; whether ownership would deplete district resources; and its impact on the equitable distribution of district resources.

All grants and donations must benefit the district and be congruent with the following principles:

1. The district's mission, vision, core values and beliefs.
2. The district and school goals that positively impact student performance.
3. The district's instructional priorities and strategies.
4. Equity in funding.

5. Conform to district governance and decision-making procedures of the Board, central office and building-level staff.
6. Provide a value or benefit that is greater than the obligation under the grant award.
7. Not violate management and/or bargaining unit rights and responsibilities.
8. Not carry any conditions that would divert school or district efforts away from the district's primary mission.

The Board reserves the right to deny approval of solicitation of any funding or grant application which does not contribute towards the achievement of the district's goals, or which would deplete the resources of the district. The Board may approve seeking grants which require a match of district funds or resources when the initiative has been identified as a priority by the Board and when such funds are planned as part of the district budget process or can be accommodated by the current budget.

All solicited grants and donations must be formally accepted by the Board.

Coordinating with Support Organizations

The District requires independent support organizations (e.g., booster clubs, parent-teacher associations, education foundations) seeking to make a contribution of money or property to first meet with the Superintendent to identify the terms and conditions of the proposed gift and the needs of the District. The Board must approve such gifts and donations prior to any public announcement of the contribution.

Accounting for, and Oversight of, all Donations, Gifts, and Grants

All gifts, donations, grants, funds, property, and materials received by the District become the property of the District. Such items may not be returned without the approval of the Board. All items are subject to the same controls and regulations as other District property, and shall be deposited or inventoried accordingly.

The Board shall receive a report **monthly** of all gifts, donations, grants, funds, property, and materials received by the District during the school year, and where each was used. It is the goal of the Board to properly account for all district resources and to monitor the distribution of those resources to minimize disparities between schools within the district.

Cross-ref: 1222, Relationship with Booster Organizations
1225, Relationship with Local Educational Foundations
2160, School District Officer and Employee Code of Ethics
5251, Student Fund Raising Activities
6640, Inventories

Ref: Education Law §§ 1709(12), 1709(12-a) and 1718(2)
New York State Constitution Article 8, § 1
General Municipal Law § 805-a(1)

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