

## **Gifts, Donations and Bequests**

### **Introduction**

Although the School District of Bonduel receives the majority of needed operating revenue from local, state, and federal tax sources, other sources such as donations, gifts, and bequests from individuals and organizations can provide additional sources of revenue. Developing and maintaining this benevolent relationship provides an opportunity for the district's students to benefit from opportunities that otherwise would not be possible. Donors also benefit from the personal satisfaction of being a partner in the educational opportunities that are made available to the students of the district

### **Guidelines for Gifts, Donations and Bequests**

#### **Accepting Gifts, Donations and Bequests**

The School District of Bonduel may accept and use any bequest or gift of money or property for a purpose deemed by the School Board to be consistent with district goals. Equipment and materials purchased for or donated to the public school by agencies or organizations outside of the district must be accompanied with a letter from the donor for official action and recognition of the Board

The following criteria for accepting gifts or bequests shall be followed. Accounting for receipts and disbursements of gifts and bequests shall follow generally accepted accounting procedures including recognizing a gift of property on the fixed asset list if applicable.

1. All gifts and bequest shall become the property of the school district.
2. Funds raised by non-school groups through fundraising activities and directed to individual school organizations shall be considered gifts to the school district.
3. The School Board must formally accept gifts to the school district of \$2,500 or more. Such gifts are to be accompanied by a letter from the donor expressing intent and use, if any. The District Administrator or designee may accept gifts of a lesser value.
4. Acceptance of any give must satisfy the following guidelines.
  - a. The gift will be offered by a donor acceptable to the Board (consideration may be given to the source of the gift) and place no restriction on any school program already in place.
  - b. The gift shall not:
    - 1.) Begin a program that the Board would be unwilling to take over when the gift or grant funds are exhausted.
    - 2.) Result in undesirable or hidden costs to the District.
    - 3.) Be inappropriate or harmful to the best education of students.
    - 4.) Require endorsement of any business or product.
    - 5.) Be in conflict with policy, for example, the policies pertaining to nondiscrimination and equal educational opportunities, school code or public law.

5. A school district receipt will be provided for all gifts of money. The receipt will indicate the donor, amount received and purpose of the gift. The funds shall be deposited intact in the designated school district depository as soon as possible.
6. The district administrator shall be responsible for the proper accounting of all gifts of money and shall do so in accordance with the Wisconsin Department of Public Instruction's approved accounting system.

**Solicitation of Gifts and Bequests**

The School Board directs the district administrator to develop and implement administrative procedures for the purpose of soliciting, accepting, and managing gifts and bequests to the District for the benefit of school district programs. These procedures may include programs that result in an annual solicitation of funds. Examples of such programs include obtaining local scholarship funds, and any co-curricular donation programs. These procedures also may include special projects that address particular district needs.

**Recognition**

The School Board may provide special recognition to individuals, organizations and businesses that agree to provide a contribution to school district programs. Such recognition may be predetermined for ongoing programs and are determined separately for special projects or contributions.

The Board recognizes that some potential donors would prefer to make an anonymous contribution to the education and future of our children. Such donors are encouraged to contact the District Administrator regardless of the category or size of the contribution. Upon acceptance of such gifts, the School Board will make every reasonable effort to guarantee the privacy of the donor.

**Nondiscrimination Assurances**

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

Legal Reference: Wisconsin Statutes 118.13  
 118.27  
 PI 9.03(1) of the Wisconsin Administrative Code

Cross Reference: Discrimination Complaint Procedure Policy AC

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