

GIFTS, GRANTS, OR ENDOWMENTS FROM PRIVATE SOURCES

PURPOSE: To define guidelines for accepting and managing gifts to the District.

The District is committed to encouraging appropriate gifts to the District from patrons. Gifts, grants or endowments from private sources are usually given for certain schools or particular projects of the District. These gifts shall be reviewed by an appropriate administrative official for the purpose of accepting or rejecting such an offer. As a rule, a gift of funds to the District carries with it a responsibility for the District to impose the same standards of care when spending those funds as when spending funds received from other sources. Additionally, a gift of funds to the District imposes an obligation on the District to honor the wishes of the donor of the gift when spending the funds. Donor instructions setting out how the funds are to be spent automatically make the gift a "Conditional Gift" and therefore, "Restricted." In every instance of a gift of funds to the District, the District employee or patron obtaining the gift must obtain the intentions of the donor (in writing, if at all possible), so our compliance with those intentions may be documented.

Solicitation of Grants from Private Sources

Private source donors are extremely important sources of funding for the District and development of these relationships is encouraged by the District. Solicitations for grants from foundations, corporations, and other private sources to finance particular programs and projects of the District should be pre-approved by an appropriate administrative official. Care should be exercised to solicit only those donors who can reasonably be expected to welcome the receipt of the grant request. Grant requests should be appropriate for the solicited donor. All donors must be thanked by the requestor and in most cases also by the principal or Superintendent. Requestors of grants should, upon receipt of the grant, prepare a "thank you" letter for the signature of the principal or the Superintendent in addition to a separate thank you letter of their own.

Cash gifts or grants can be receipted as to the amount received and deposited.

Allowable Expenditures from Gifts, Grants or Endowments made from the or Gifts and Endowments Funds.

In order for an expenditure to be made from a Gifts and Endowments fund, it must qualify as either a valid General Fund expense or an expenditure for the purpose authorized by the donor of the gift. If the item is not a valid General Fund expenditure, but it is specifically authorized by the donor, documentation providing proof of the donor's intent must be submitted with the requisition.

Examples of expenditures not valid from the General Fund are:

- Meals for employees who are not on an out-of-town trip.
- Employee refreshments.
- Purchase of flowers and plants.
- Donations to the PTA.
- Personal dues and memberships.
- Tuition reimbursement.
- Purchase of gifts, awards and plaques

Exemption from Purchasing Policies for Restricted Gifts

In some instances, the intentions of the donor of the gift may be in conflict with the established purchasing policies of the District. For example, a donor may require his money be used to buy a specific brand of product from a specific vendor that may violate the District policy of bidding items before buying. It may not be acceptable to the donor to make an "in-kind" gift to the schools to avoid violating District policy, because they then must pay sales tax on the goods, whereas the school does not.

The District hereby exempts the spending of restricted, donated funds from the bidding and Board approval requirements of purchasing policy provided:

- The gift is desired by the District as evidenced by the approval and acceptance of the gift by an appropriate principal, director, or higher administration official.
- The instructions are not in violation of statutory law. It is the responsibility of the approving party to assure this requirement is met.
- The donor has given the District specific spending instructions in writing on the donor's letterhead. If the donor will not provide the written instructions, the approving party must write his or her understanding of the instructions and certify the information provided represents the donor's instructions. (see exemption form)
- A copy of the exemption form is provided to the Purchasing Office.
- A District purchase order is delivered to the vendor at the time of the purchase.

In-Kind (non-cash) Gifts

It is recognized the acceptance of some in-kind gifts to schools can enhance the educational process for students. In-kind gifts will be accepted on occasion from individuals or organizations in the community; however, such gifts shall include the cost of installation and maintenance, if any. All gifts of any kind given to the school become District property.

In-Kind Gifts to Schools

Once an appropriate administrative official has determined and approved the condition of the property, compatibility with other District property, maintainability licensing requirements, availability of current and future budgets to maintain the property and the usefulness of the property, the gift may be accepted.

Donated Computer Equipment

To ensure that all hardware can be adequately supported and integrated into the District's current environment, the Systems Architecture Office will establish and maintain minimum standards that all computer hardware shall meet in order to be accepted by the District.

The chief officer of the receiving division, department or office is responsible for making the appropriate investigation and approving or declining the gift. If approval is granted, the officer is responsible for issuing a "thank you" letter to the organization or individual who donated the gift.