

Administrative Regulation No.

702

Section:

PROPERTY

Title:

GIFTS, GRANTS, DONATIONS

Date Adopted:

11/19/18

R702 GIFTS, GRANTS, AND DONATIONS

Guidelines for All Corporate Entity and Individual Recognitions

A recognition of a gift acceptance, such as a permanent or non-permanent plaque or similar type of recognition, may not:

1. advocate or campaign for a particular candidate or political party;
2. promote or encourage hostility toward any ethnic, religious or racial group;
3. promote or denigrate a particular religion or religious practice in a manner that suggests that the District is endorsing a particular set of religious beliefs;
4. be derogatory towards or incite discrimination against any group or person based upon race, color, age, creed, religion, gender, ancestry, national origin or handicap/disability of the group or person;
5. promote or encourage hostility, disorder, violence, or disregard for violation of legal obligations;
6. be libelous, or interfere with or advocate interference with the rights of any individual or the operations of the District;
7. promote the use of tobacco products, smoking accessories, alcoholic beverages, illegal substances or related paraphernalia;
8. promote the use of firearms or other forms of weaponry;
9. promote obscenity or pornography in the context of being inconsistent with prevailing standards such as adult publications or videos;
10. use sexual content, sexual overtones, or any material that is otherwise not suitable for children;
11. be associated with promotion of birth control products or programs, abortion, or any other related services;
12. actively promote, as a significant part of its business or other primary functions, other activities which are not in the best interest of the students, staff or schools, in the opinion of the District in concert with established Board policy and in consultation with the Superintendent and Solicitor or other legal counsel.

Tax Considerations

1. The District Business Manager will be informed of the specifics of a proposal as soon as a corporate naming rights agreement is contemplated.
2. The District Business Manager will perform all necessary research and calculations in order to determine:
 - a. whether a private use situation is created pursuant to the Internal Revenue Service regulations; and
 - b. whether such private use interferes with the tax-exempt status of a District finance arrangement.
3. The District Business Manager will also advise the District in regard to any other necessary steps, procedures, or factors to be considered in regard to the tax implications of a corporate naming rights agreement.

Procedure for Acceptance and Approval of Gifts, Grants and Donations

Offers of gifts of property or money by individuals or organizations to the District shall be directed to the Office of the Superintendent. Following review by the Business Manager, such offers shall be presented to the Board for acceptance, consistent with the guidelines outlined below.

The following thresholds determine the required approval for a gift:

Gift	Approval Required
Gifts of any value which entail recurring maintenance expenses.	Board approval required
Gifts valued at less than \$250	Superintendent may accept such gifts and shall notify the Board of such acceptance
Gifts valued at \$250 or more	Board approval required

Gifts valued in excess of \$100.00 may not be made directly to the District, a District school, District students or Student Organizations without the approval of the applicable building principal or other designee of the Superintendent. The principal or other designee may place restrictions on or refuse acceptance of a gift not made in furtherance of the goals and conditions of Policy 702 or if a gift would create an inappropriate or illegal inequity between or among District schools, students or Student Organizations.

Ownership of Gifts, Grants and Donations

Gifts, grants or donations to a specific staff member or members in their capacity as staff members and which are for classroom use on behalf of students are the property of the District.

Application Process for Commemorative Gifts

1. When a potential donor inquires about making a Commemorative Gift, the donor shall be directed to the Superintendent or designee. The Superintendent or designee shall elicit the following information from the potential donor either through the use of a form or other procedure:
 - a. Name of the donor and contact information.
 - b. Who or what the gift intends to commemorate.
 - c. The form of the gift.
 - d. Description of how the form of the gift appropriately commemorates the intended person(s) or event(s).
 - e. A statement of how the gift is educationally relevant.
 - f. The value of the gift or approximate value if there is not an exact value.
 - g. Itemized initial, fixed and long-term maintenance costs to the District if the gift is accepted. The Superintendent or designee shall consult with the potential donor or direct the potential donor to consult with a person in the District with relevant knowledge to ascertain this information.
 - h. The source of resources to pay for construction/maintenance.
 - i. How the gift will exist independently of instructional time or school/District resources and public funds.
 - j. The potential donor's suggestion for how the gift can be presented to the District.
 - k. Date the donor intends to make the gift.

The Superintendent shall review the application to ensure the gift is in concert with the District mission statement, community tastes and values, all federal, state and local laws, all applicable zoning ordinances and all District policies. The Superintendent shall then present the offer to the Board at a public meeting for approval and acceptance.

Application Process for Commemorative Funds

1. When a potential donor inquires about setting up a Commemorative Fund, the donor shall be directed to the Superintendent or designee. The Superintendent or designee shall elicit the following information from the potential donor either through the use of a form or other procedure:
 - a. Name of the donor and contact information.

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- b. The purpose for the fund.
- c. A statement of how the gift/fund is educationally relevant.
- d. The amount donated to start the fund and any amounts pledged to be donated in the future.
- e. The extent the District will be involved in the decision-making process as to awarding of fund monies.
- f. A clear delineation of how the fund will be dispersed and who will be accountable.
- g. How the gift will exist independently of instructional time or school/District resources and public funds.
- h. Date the donor intends to make the gift.
- i. The duration of the fund.

Cross References

Board Policy and Administrative Regulation 356/456/556 (Crowdfunding)

Board Policy and Administrative Regulation 256 (Student Fundraising Under the Auspices of the School District)