INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating, developing, and inspiring our students for lifelong success

Series Number **703.5.1AR** Adopted **November 1979** Revised **September 2023**

Title **Gifts**

1. **Communications** - The donor shall inform the district through the superintendent or designee of their interest in providing a gift to the district.

2. **Criteria for Acceptance** - A committee or representative will be appointed by the superintendent or designee, when necessary, to meet with the donor to discuss their proposed gift to the district. Criteria to be considered:

   2.1 Factors such as maintenance, repair and utility should be considered.

   2.2 Gifts should not begin a program or set an expectation that the district or school may not be willing to take over after the gift is no longer usable.

   2.3 Gifts should be aesthetically in harmony with district buildings and landscaping, and be consistent with the district fixed asset inventory and district goals.

   2.4 Scholarships for students are not considered to be gifts to the district and shall not fall under this regulation. In the interest of advancing education, the School Board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school.

   2.5 Gifts of materials meant to be used as instructional resources shall be accepted for such use only if, in the opinion of the professional educators (the superintendent, administrators and teachers) the material meets the district selection criteria for an instructional resource. (Refer to Administrative Regulation 603.3AR, Selection of Instructional Resources, for more information.)

3. **Acceptance**

   3.1 The School Board may accept all bequests, donations or gifts for any proper purpose that meet the criteria listed above. The School Board shall have the authority to determine whether any gift or any precondition or limitation on use included in a proposed gift furthers the interest of or benefits the school district and whether it should be accepted.

   3.2 The School Board may accept a gift, grant or devise of real or personal property only by the adoption of a resolution approved by two-thirds of its members. The real or personal property so accepted may not be used for religious or sectarian purposes.

   3.3 Acceptance of a gift shall not be construed to be a testimonial or endorsement by the district, school or department of a product, service or business.

3.4 Appropriate recognition will be given to the donor. A letter of appreciation will be sent to the donor based on District Procedure 703.5.1.3P, Thank You Letter for Gifts.

3.4.1 The letter will be sent by the principal or program coordinator if the bequest, donation or gift is valued under $500.

3.4.2 The letter will be sent by the director of finance and operations if the bequest, donation or gift is valued at $500 or more.

3.5 If the gift is to be a taxable deduction, that status is to be negotiated between the donor and the Internal Revenue Service.

3.6 The school or department receiving the gift must complete one of the following district procedures:

3.6.1 **Procedure 703.5.1.1P, Gifts Valued at $500 or More** – Complete the procedure and submit to the director of finance and operations. The director of finance and operations will seek the recommendation of the appropriate director and, if recommended, will seek School Board action at the next School Board meeting.

3.6.2 **Procedure 703.5.1.2P, School or Department Acceptance of Gifts/Grants Valued Under $500** – Gifts and grants valued under $500 may be accepted by the principal or program coordinator pending quarterly School Board action. Complete Procedure 703.5.1.2P on a monthly basis and submit to the director of finance and operations by the end of each month. The director of finance and operations will seek the approval of the appropriate director and will seek School Board action on a quarterly basis.

3.6.3 Directors will route all gift procedures to the superintendent who will forward them to the Finance Department.

4. **Rejection** – If the bequest, donation or gift is rejected, a letter will be sent to the donor indicating the gift was rejected.

4.1 The letter will be sent by the principal or program coordinator if the bequest, donation or gift is rejected at the school or department level.

4.2 The letter will be sent by the appropriate director if the bequest, donation or gift is rejected at the district level.

References: - Minnesota Statute 123B.02, subd. 6, Bequests, donations; gifts
- Minnesota Statute 465.03, Gifts to Municipalities