Donations and Grants

Donations and grants may be accepted and used only for purposes consistent with District policies and procedures, applicable federal and state laws/regulations, and rules of other regulatory agencies (as an example, the 'WIAA'). Care must be taken to avoid authorization of inappropriate donations or grants that carry unsuitable conditions or obligate the District's General Fund. Any donation or grant that does not align with Policy 6114 and Procedure 6114P will be rejected or returned to the donor/grantor.

Donations:

- Money or goods provided by individuals or groups to support the needs of the District, school, club, athletic team, department, or program. Donations are given freely and at the discretion of the donor and do not require anything in return, as such donations are not eligible for refund.
- Donations become District property without obligation relative to ultimate use and/or disposal. The District will make reasonable efforts to accommodate the intended purpose and use of donations but reserves the right to utilize, relocate, and/or dispose of the donation, as it deems appropriate.

Grants:

- Money provided by individuals or groups to a school or the District for a specific purpose and contains conditions or qualifications for its use. Grants typically include an application process; identification of specific allowable use of funds and/or return of unspent funds; detailed reporting requirements; and/or an evaluation of the impact or results gained from the grant funded program.
- The District will follow restrictions placed by the grantor to the degree possible. Advance-funded grants with a remaining balance will be utilized for similar educational purpose unless the balance must be returned as the grantor stipulated upon initiating the grant.

Cash & Cash Equivalents

Monetary donations and grants of $1,000 and above must be documented on the **Donation/Grants Agreement Form for Cash and Cash Equivalents** (Procedure 6114P – Exhibit A). The following approval schedule must be adhered to prior to the dispersal of funds. E-mail approvals may be attached in lieu of required signatures on the form.

Less than $1,000	Deemed approved through the deposit of funds.
$1,000 and above	Signed approval from the applicable school principal or department supervisor.
$10,000 and above	Signed approval from an Executive Director (a member of the District Leadership Team).
$25,000 and above	Signed approval by the Superintendent.

All monetary donations will be recorded in the 25000 series of District's accounting records. Donations of stock will be liquidated upon receipt.

Donations or grants will not fund certificated staff in a donor's affiliated school or program during the regular school day. Donations or grants intended to fund District classified personnel shall satisfy all the following criteria:

- Responsibilities of personnel funded by donations or grants shall be consistent with the District's philosophy and mission.
- The District will hire and evaluate classified personnel and the donations or grants must comply with District Policy 6114, procedures, legal parameters, and labor agreements.
- No donation or grant will be directed by any donor/grantor to benefit specific employees.
- The addition of the personnel will not create a program or position which the District assumes when funding is exhausted. The program or position ends when the funding ends.
- Donations or grants to fund personnel shall only be for positions that enrich District programs. These funds:
    - Do not replace the basic responsibilities/job descriptions of individual staff members, and
    - Benefit students in general rather than as individuals, and
    - Do not impact class size ratios in buildings/programs.

Tangible Personal Property (Equipment and Materials)

Donations of tangible personal property must be documented on the **Donation Acknowledgment Form for Tangible Personal Property** (Procedure 6114P – Exhibit B). The completed form with appropriate school principal and/or department supervisor approval must be documented and routed to the Deputy Superintendent of Finance and Operations for approval. E-mail approvals may be attached in lieu of required signatures on the form.

Donations of tangible personal property become valid only when all appropriate approvals are received. For example, the following departments review and approve/deny donations:

- Technology Department – Computers and computer-related equipment
- Facilities Department - Playground equipment
- Curriculum Department - Books and teaching-related material

If a particular school is directly impacted, the Donation Acknowledgement Form must also be routed to the school principal to review and approve/deny tangible donations.

Reviewer(s) must take note of the suitability, durability, and any possible health or safety hazards.

Donations of tangible personal property must satisfy the following criteria:

- The purpose or use is consistent with philosophy and programs of the District.
- The District will assume minimal financial obligation for installation, maintenance, and operation.
- The equipment will be free from health and/or safety hazards.
- The equipment will be free from a direct or implied commercial endorsement except as allowed in Procedure 4237P – District Fundraising Activities: Contests, Advertising, and Promotions.
- Pass-through donations of tickets or other similar items (such as school supplies, reading aids, baseball tickets, etc.) must be appropriate for students and enhance the District's mission and programs. Note: nominal classroom supplies provided by parents are outside the scope of this procedure.
- Any vendor, group, or organization that offers student incentives to support the District must align with Procedure 3515P: Student Incentives which provides guidance regarding student awards, prize values, and defines de Minimis values for such items.
- The District shall not make any attestations as to the fair market value of tangible personal property donations. The tax basis of donated items shall be determined solely by the donor and their tax advisor.

If a donation of tangible personal property is found to be acceptable, and the item(s) needs to be installed, the benefiting department or school will submit a work order for appropriate installation. If it is found to be unsuitable, the school principal or department supervisor will indicate the reason(s) in writing as noted below.

Rejection of Donations and Grants

The rejection of monetary donations/grants valued at $1,000 and above, and all tangible donations must be documented on the applicable donation or grant form. Additionally, the school principal or department supervisor must attach a written statement to the form including the donation/grant amount, reason for rejection, and any remedy that would allow acceptance of the prospective donation/grant (if applicable). The donation or grant form, and written statement must be forwarded to the Deputy Superintendent of Finance and Operations' Office.

Disposition of Donation & Grant Forms

The Deputy Superintendent of Finance and Operations' Office produces copies of donation and grant agreement forms after receipt of all required approvals or denials. Copies are provided to the donor/grantor, Business Office, and the applicable school or department within thirty (30) business days of final determination. The Business Office retains the original copy of each form.

Notification of all tangible personal property donations and cash and cash equivalent donations/grants of $10,000 and above will be provided to the Board on the Consent Agenda.

Date: 1.20, 08.22