

Series 3000: Operations, Finance, and Property

3300 Facilities, Real, and Personal Property

3303 *Gifts and Donations*

The Board recognizes and appreciates the generosity and support it receives in the form of gifts, donations, and voluntary contributions (“Donations”) from individuals, companies, parent/guardian support groups, the community, and other donors.

The District requests that substantial Donations be accompanied by Form 3303-F Gifts and Donations. All Donations made for a particular purpose must be accompanied by Form 3303-F.

A. Accepting Donations

1. Donations must be lawful and support an educational purpose.
2. Donations accepted by the District will become public funds or public property unless an exception is provided under applicable law.
3. The Board authorizes the Superintendent or designee to accept Donations of personal property on behalf of the Board with an estimated fair market value of \$10,000 or less. The Board retains authority, in its discretion, to accept Donations of personal property exceeding \$10,000.
4. The Board must approve all Donations of real property, regardless of value.
5. Donations accepted by the District will be used for any specific purpose identified by the donor provided the purpose is lawful and consistent with the District’s interests and objectives. A donor may identify the specific purpose of the Donation and any other lawful conditions using the District 3303-F.
6. Except as required by law, the District does not have an obligation to replace a Donation that is lost, destroyed, or becomes obsolete.

B. Scholarships are governed by Policy 3207.

C. A donor is solely responsible for any tax consequences related to a Donation.

Legal authority: MCL 123.905; MCL 400.271, et seq.

Date adopted: 11/16/2020

Date revised: 1/15/2024