

5230 Non-Instructional/Business Operations

SUBJECT: ACCEPTANCE OF GIFTS, GRANTS AND BEQUESTS TO THE SCHOOL DISTRICT

The Board may accept gifts, donations, grants and/or bequests of money, real or personal property, as well as other merchandise which, in view of the Board, add to the overall welfare of the School District, provided that such acceptance is in accordance with existing laws and regulations. Donations to the school are fully tax deductible so long as the gift is used exclusively for public purposes in accordance with USC Section 170(c). However, the Board is not required to accept any gift, grant or bequest and does so at its discretion, basing its judgment on the best interests of the District. Furthermore, the Board will not accept any gift, grant or bequest which constitutes a conflict of interest and/or gives an appearance of impropriety. At the same time, the Board will safeguard the District, the staff and students from commercial exploitation, from special interest groups, and the like.

The Board will not accept any gifts or grants which will place encumbrances on future Boards, or result in unreasonable additional or hidden costs to the District. The Board may, if it deems it necessary, request that gifts of equipment, facilities or any item that requires upkeep and maintenance include funds to carry out such maintenance for the foreseeable life of the donation.

The Board of Education will not formally consider the acceptance of gifts or grants until and unless it receives the offer in writing from the donor/grantor or their attorney/financial advisor. Any such gifts or grants donated to the Board and accepted on behalf of the School District must be by official action and resolution passed by Board majority. The Board would prefer the gift or grant to be a general offer rather than a specific one. Consequently, the Board would suggest that the donor/ grantor work first with the school administrators in determining the nature of the gift or grant prior to formal consideration for acceptance by the Board. However, the Board, in its discretion, may direct the Superintendent of Schools to apply such gift or grant for the benefit of a specific school or school program.

The Board is prohibited, in accordance with the New York State Constitution, from making gifts/charitable contributions with School District funds.

Gifts and/or grants of money to the District shall be annually accounted for under the trust and agency account in the bank designated by the Board of Education.

All gifts, grants and/or bequests shall become School District property. A letter of appreciation, signed by the President of the Board and the Superintendent, will be sent to a donor/grantor in recognition of his/her contribution to the School District. Letters will be sent in a timely manner and will acknowledge the possible tax deduction available to donors whose gifts qualify under IRS regulations.

Gift Giving

The Board of Education recognizes that gift giving, especially during the holiday season, may be a common practice for many District employees. While the giving or exchanging of gifts may be acceptable among staff members, the Board strongly encourages District employees and students to show appreciation through written notes or greeting cards. Additionally, all business contacts will be informed that gifts exceeding seventy-five dollars (\$75) to District employees will be returned or donated to charity.

New York State Constitution Article 8, Section 1
Education Law Sections 1709(12), 1709(12-a) and 1718(2)
General Municipal Law Section 805-a(1)
Adopted: 5/9/06 Revised: 5/13/14

Article VIII, §1 of the State Constitution prohibits counties, cities, towns, villages and school districts from making gifts or loans of "any money or property to or in aid of any individual, or private corporation or association".

§ 1709. Powers and duties of boards of education. The said board of education of every union free school district shall have power, and it shall be its duty:

12. To take and hold for the use of the said schools or of any department of the same, any real estate transferred to it by gift, grant, bequest or devise, or any gift, legacy or annuity, of whatever kind, given or bequeathed to the said board, and apply the same, or the interest or proceeds thereof, according to the instructions of the donor or testator.

12-a. To take and hold in trust for the purpose of awarding scholarships in said schools any real estate transferred to it by gift, grant, bequest or devise, or any gift, legacy or annuity, of whatever kind, given or bequeathed to said board and apply the same, or the interest or proceeds thereof, according to the instructions of the donor or testator.

12-b. To establish a charitable fund, by resolution of the board, to receive unrestricted charitable monetary donations made to such fund for use by the district for public educational purposes. The monies of such charitable fund shall be deposited and secured in the manner provided by section ten of the general municipal law. The monies of such charitable fund may be invested in the manner provided by section eleven of the general municipal law. Any interest earned or capital gain realized on the money so invested shall accrue to and become part of such fund. At such time and in such amounts as determined by the board, the monies of such charitable fund shall be transferred to the school district's general fund for expenditure consistent with the charitable purposes of the fund, provided that the amount of taxes to be levied by the school district for any school year shall be determined without regard to any such transfer. The school district shall maintain an accounting of all such deposits, interest or capital gain, transfers, and expenditures.

§ 1718. Limitation upon expenditures.

1. No board of education shall incur a district liability in excess of the amount appropriated by a district meeting unless such board is specially authorized by law to incur such liability.

2. Notwithstanding the provisions of subdivision one of this section, grants in aid received from the state and federal governments for specific purposes, other state grants in aid identified by the commissioner for general use as specified by the board of education, other gifts which are required to be spent for particular objects or purposes and insurance proceeds received for the loss, theft, damage or destruction of real or personal property, when proposed to be used or applied to repair or replace such property, may be appropriated by resolution of the board of education at any time for such objects or purposes.

GML 805-A – Certain Action Prohibited

1. No municipal officer or employee shall: a. directly or indirectly, solicit any gift, or accept or receive any gift having a value of seventy-five dollars or more, whether in the form of money, service, loan, travel, entertainment, hospitality, thing or promise, or in any other form, under circumstances in which it could reasonably be inferred that the gift was intended to influence him, or could reasonably be expected to influence him, in the performance of his official duties or was intended as a reward for any official action on his part;

Policy as Currently Written Applies to:

- PTSA, PTA, PTO
- Sweet Home Education Foundation (SHEF)
- Individuals or Businesses Wishing to make donations
-
- Donors Choose
- Go Fund Me
- Any other crowd sourced or on-line fundraising organization
- Others not yet identified

Recent Accepted Donations by BOE

- 9-21-21: Laminator and Microwave for Maplemere
- 7-7-21: Donation / Mini-Grant for Mentor/Student lunches at Ready Academy
- 12-15-20: \$750 from NYSSBA to Family Support Center
- 11-17-20: \$750 from Buffalo State College to Glendale
- 9-15-20: PPE & other items from Panasonic Solar North America to SHCSD
- 5-19-20: 2000 Disney books from Teachers Desk to SHCSD
- 3-10-20: Hand Sanitizer Dispensers from Tolsma family to SHCSD

Higher Value Items Also Fall Under Policy 5620 - **Fixed Asset Inventories, Accounting, and Tracking**

Parent Teacher Organizations routinely purchase items for schools or classrooms, or provide money for specific things as part of their budget

The Sweet Home Education Foundation has a program where they provide “mini-grants” to staff based on an evaluation of proposals

Individuals or Businesses making donations come to an administrator or district office asking about the process to be followed

Donors Choose, Go Fund Me, crowd-sourced or other on-line methods are only handled by the person making the request until the item(s) arrive

There are currently 5 active Sweet Home projects on Donors Choose

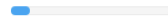


Floating Shelves, Diverse Books and Cozy Stools

"Help me give my students diverse, culturally responsive and inclusive books at their level. This includes ottoman cubes, a wall ledge shelf, and other items."

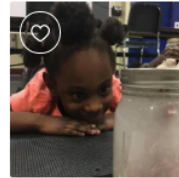
Ms. Magin

Maplemere Elementary School • Amherst, NY



3 DONORS SO FAR

\$614 STILL NEEDED

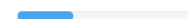


Supporting the Power of Technology

"Help me give my students headphones and chargers to support the use of technology in our classroom!"

Mrs. Kennedy

Maplemere Elementary School • Amherst, NY



5 DONORS SO FAR

\$326 STILL NEEDED

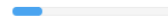


Empowering The Choice of Seating for Mrs. Wachs Class!

"Help me give my students these flexible seating stools for reading and resource writing."

Ms. Wach

Maplemere Elementary School • Amherst, NY



3 DONORS SO FAR

\$377 STILL NEEDED

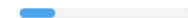


Fill a Tummy So They Can Fill Their Minds

"Help me give my students a little snack! They will be so grateful!"

Mrs. Whitcomb

Sweet Home High School • Amherst, NY



5 DONORS SO FAR

\$283 STILL NEEDED



Cracking the Written Code

"Help me give my students quality supplies that will make an impact on our individualized guided reading and writing groups."

Mrs. E.

Willow Ridge Elementary School • Amherst, NY



BE THE FIRST TO SUPPORT THIS PROJECT

\$274 STILL NEEDED

Area School Districts Using Donors Choose

District	Projects	Raised
<u>Sweet Home</u>	42	\$19,770
<u>Akron</u>	8	\$3,134
<u>Alden</u>	8	\$2,538
<u>Amherst</u>	25	\$14,049
<u>Buffalo</u>	3018	\$1,200,000
<u>Cheektowaga</u>	51	\$26,697
<u>Cheektowaga-Maryvale</u>	7	\$2,576
<u>Cheektowaga-Sloan</u>	10	\$3,470
<u>Clarence</u>	2	\$1,183
<u>Cleveland Hill</u>	27	\$19,645
<u>East Aurora</u>	4	\$1,186

<u>Eden</u>	31	\$15,721
<u>Frontier</u>	59	\$21,705
<u>Grand Island</u>	31	\$15,304
<u>Hamburg</u>	62	\$23,186
<u>Iroquois</u>	2	\$1,328
<u>Ken-Ton</u>	248	\$95,390
<u>Lakeshore</u>	15	\$8,662
<u>Lancaster</u>	43	\$18,546
<u>Niagara Falls</u>	100	\$46,144
<u>North Tonawanda</u>	115	\$37,438
<u>Tonawanda</u>	14	\$7,462
<u>West Seneca</u>	43	\$15,047
<u>Williamsville</u>	13	\$10,857

?? QUESTIONS ??

Additional Information:

- <https://www.donorschoose.org/school-boards>
- <https://www.donorschoose.org/districtpartners>
- <https://www.donorschoose.org/donors/search.html?state=NY&community=2303%3A2&historical=true> Sweet Home's 42 Completed Projects