

SCHOOL DISTRICT OF WAUPACA

SERIES 800 SCHOOL COMMUNITY RELATIONS

CODE: 840

Public Gifts to the Schools

Any unsolicited gift offered to the District (1) with restrictions or conditions; or (2) having a value (or estimated value) of \$1,000 or greater should be accompanied by a letter to the District Administrator and presented for possible approval and recognition by the School Board. Gift offers without restrictions or conditions and having a value (or estimated value) of less than \$25.00, as well as all gifts that are made in conjunction with a pre-approved District solicitation campaign for a specific purpose, may be accepted on behalf of the Board by the District Administrator or his/her administrative-level designee. Potential donors are strongly encouraged to discuss their gift plans with school officials prior to purchasing any gift(s) or engaging in any fundraising or similar activities.

To be accepted, a gift must, at a minimum:

- have a purpose consistent with the mission and goals of the District;
- be compatible with curricular, technological, instructional, programmatic, and operational practices of the District, as may be applicable;
- neither impose, nor be substantially likely to impose, any undesirable or unacceptable costs (whether direct or indirect) upon the District, including but not limited to unacceptably adding to staff workloads;
- not begin a program that the donor intends to be ongoing, but where the Board has determined prior to acceptance of the gift that the District very likely would be unable or unwilling to continue the program when gift funds are exhausted;
- not prevent the Board from being able to properly discharge its duty to ultimately determine the District's educational program and the manner in which educational and other services are to be delivered;
- not require the District to publicly endorse any specific business, organization, service or product, with the understanding that recognition of a donor differs from explicit endorsement; and
- be consistent with applicable provisions of District policy and school rules and in compliance with legal requirements.

The District shall not unlawfully discriminate in the acceptance or administration of gifts, bequests, scholarships, or other aids, benefits, or services to students from private agencies, organizations or persons on the basis of sex, race, religion, national origin, color, ancestry, creed, pregnancy, marital or parental status, sexual orientation, or physical, mental, emotional or learning disability. Discrimination complaints shall be processed in accordance with established District complaint procedures.

No District employee shall, acting on behalf of the District or for the benefit of any District school or District program, solicit specific gifts or donations from any individual or entity or by using any web site or social media outlet without first obtaining the written approval of the building principal.

The District reserves the right to accept or reject any gift offer made to the District from any individual, organization, business or other entity. Except for any conditions expressly accepted by the District in connection with approving and receiving the gift, the District's acceptance of a gift shall not entitle the donor to any special privileges or considerations from the District.

All gifts accepted by the District will become the property of the District to be used at the discretion of the District unless otherwise specified as a condition of the gift offer or bequest and unless such conditions have been approved by the District in connection with accepting the gift or bequest. All monetary donations shall be deposited in the appropriate designated District depository and shall be properly accounted for in accordance with applicable laws and the Wisconsin Uniform Financial Accounting Requirements (WUFAR).

Proper acknowledgement (recognition) shall be given for all gifts accepted and received by the District. The minimum form of recognition that should be provided to each donor is a letter of appreciation from a staff member who works in an area that will benefit from the gift (if applicable) and/or a similar letter from one or more of the school district official(s) who accepted the gift on behalf of the District.

Where required by applicable federal law and/or upon a donor's request, the District Business Office will provide a letter of acknowledgement to a donor on District letterhead for purposes of substantiating the donor's contribution. However, the District shall not attempt to assign a monetary value to any non-monetary gifts or donations in conjunction with issuing such letters of acknowledgement/substantiation.

ADOPTED: 031417

REVISED:

REVIEWED:

LEGAL REFERENCE:

Wisconsin Statutes

Section 118.13 [student nondiscrimination]

Section 118.27 [acceptance of gifts and grants; includes authority to transfer gift/grant to community foundation under set conditions]

Section 881.01 [trust fund management; prudent investment rule]

Section 895.515 [liability exemption; equipment or technology donation]

Wisconsin Administrative Code

PI 9.03(1)(d) [student nondiscrimination in policies on acceptance and administration of gifts]

Federal Law

Internal Revenue Code statutes and regulations addressing charitable contributions (see IRS Publication 1771)

CONTRACT REFERENCE:

CROSS REFERENCE:

The School District of Waupaca is an Equal Opportunity Employer. The School District of Waupaca does not discriminate on the basis of sex, race, religion, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation, or physical, mental, emotional or learning disability.