

Non-Instructional/Business
Operations**SUBJECT: ACCEPTING GIFTS**General Considerations

The Board of Education will accept gifts of either money, property, or services that, in the view of the Board of Education, add to the overall welfare of the District.

At the same time, the Board of Education will safeguard the District, the staff and students from commercial exploitation from special interest groups and the like.

The Board of Education will not consider the acceptance of a gift until and unless it receives the offer in writing. The Board of Education would prefer the gift to be a general offer rather than a specific one and that the donor work first with the school administrators in determining the nature of the gift.

Individual bequests for specified buildings by interested organizations or individuals are permissible but require prior approval of the Superintendent. Items so approved become the property of the District.

Gifts of money shall be annually accounted for under the trust and agency account in the bank designated by the Board of Education. All unrestricted gifts shall be allocated to the general fund.

Acceptance Procedures

A. Cash and Cash Equivalents

The District may accept gifts of cash and cash equivalents according to the following requirements.

A building principal may accept all unrestricted gifts of cash and/or cash equivalents up to \$500 per gift and \$5,000 aggregate per District fiscal year. Such gifts shall be accompanied by a written offer of the gift from the donor. The principal shall confirm the acceptance of the gift in writing. The principal shall report the acceptance of any such gift to the Superintendent in a manner directed by the Superintendent for inclusion in the Board of Education's monthly financial reports.

The Superintendent may accept all unrestricted gifts of cash and/or cash equivalents up to \$10,000. Such gifts shall be accompanied by a written offer of the gift from the donor. The Superintendent shall confirm the acceptance of the gift in writing. Such gifts shall be reported to the Board of Education at the next regularly scheduled meeting after acceptance.

Gifts of cash or cash equivalents whose values exceed the acceptance authority of a principal or the Superintendent, or whose use is restricted in any way, must be presented to the Board of Education by

Non-Instructional/Business
Operations

way of a written offer of the gift from the donor. The Board of Education may refer the gift to a committee for review and recommendation. Acceptance shall be by action of the Board.

B. Personal Property

The Superintendent may accept all unrestricted gifts of personal property where the fair market value is reasonably determined to be up to \$10,000 and where the carrying costs of such personal property are nominal or are not materially different than costs regularly incurred by the District when it purchases like items. Such gifts shall be accompanied by a written offer of the gift from the donor. The Superintendent shall confirm the acceptance of the gift in writing. Such gifts shall be reported to the Board of Education at the next regularly scheduled meeting after acceptance.

Gifts of personal property whose values exceed the acceptance authority of the Superintendent, or whose use is restricted in any way, must be presented to the Board of Education by way of a written offer of the gift from the donor. The Board of Education may refer the gift to a committee for review and recommendation. Acceptance shall be by action of the Board.

C. Real Property

Only the Board of Education may accept gifts of real property. Gifts of real property must be presented to the Board of Education by way of a written offer of the gift from the donor. The Board of Education may refer the gift to a committee for review and recommendation. The acceptance of any such gift must conform to all applicable laws.

D. Services

The Superintendent may accept all unrestricted gifts of services where the fair market value is reasonably determined to be up to \$10,000. Such gifts shall be accompanied by a written offer of the gift from the donor. The Superintendent shall confirm the acceptance of the gift in writing. Such gifts shall be reported to the Board of Education at the next regularly scheduled meeting after acceptance.

Gifts of services whose values exceed the acceptance authority of the Superintendent, or whose use is restricted in any, must be presented to the Board of Education by way of a written offer of the gift from the donor. The Board of Education may refer the gift to a committee for review and recommendation. Acceptance shall be by action of the Board.

This policy does not apply to traditional volunteering opportunities (e.g., parents helping in classrooms or at activities, community members presenting during career days, etc.).

Non-Instructional/Business
Operations

E. Gift Review Committee

The Board of Education must exercise its independent judgment in the acceptance of all gifts and determine whether any particular gift, after a review of all relevant considerations, is a benefit to the mission of the District. Where the acceptance of a gift might constrain the District in the performance of its legal obligations or where the acceptance of a gift might create obligations or costs beyond the gift itself, the Board retains the option to refer any particular gift to a committee for review and recommendation and to reject any offer not in the best interests of the District.

Such Gift Review Committee shall be constituted as needed from time to time with a limited charge of reviewing one or more specific gifts. The membership of such Committee shall include the Superintendent, such other members of the staff of the District as determined by the Superintendent, and one to three Board members (as determined by the Board at the time of the charge). The Superintendent shall chair the Committee. The Committee may invite to participate in its proceedings any other individuals whose skills or expertise might assist the Committee in reviewing the implications of accepting and using the gift(s) under review. The Committee shall deliver its written recommendation(s), and the reason(s) therefor, to the Board within a time frame set by the Board.

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 of Education 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 \$75 to District employees will be returned or donated to charity.

Education Law Section 1709(12), 1709(12-a), and 2503(1)
General Municipal Law Section 805-a(1)

Adopted: 1/12/99

Revised: 7/18/12