



Book	Policy Manual
Section	Second Reading by Board
Title	GIFTS, GRANTS, AND BEQUESTS
Code	po7230
Status	Second Reading
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7230 - **GIFTS, GRANTS, AND BEQUESTS**

The Board is appreciative of public interest in and goodwill toward the schools manifested through gifts, grants, and bequests. The Board reserves the right, however, to specify the manner in which gifts are made; to define the type of gift, grant, or bequest which it considers appropriate; and to reject those which it deems inappropriate or unsuitable. If accepted, the Board will attempt to carry out the wishes of the donor.

The Board shall not discriminate in the approval and administration of gifts, grants, and bequests on the basis of **any Protected Class consistent with Board Policy 2260 - Nondiscrimination and Access to Equal Educational Opportunity** ~~race, color, religion, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, sex (including transgender status, change of sex, or gender identity), or physical, mental, emotional, or learning disability ("Protected Classes")~~. Complaints of discrimination in the acceptance or administration of gifts, grants, or bequests are governed by the complaint procedure outlined **Policy 2260 - Nondiscrimination and Access to Equal Educational Opportunity**

Grants from the D.C. Everest Foundation

The Board looks upon the D.C. Everest Foundation (Foundation) as a significant, positive influence on the quality of education in the District. The Board intends that funding received from the Foundation will not be used to supplant funding for existing programming. The Superintendent is authorized to accept donations from the Foundation on the Board's behalf.

Other Grants, Gifts or Bequests

~~[] OPTION #1]~~

~~All gifts or bequests shall be submitted to the Board, and if accepted, acknowledged by the Board.~~

X] OPTION #2]

All gifts or bequests having a combined value of more than \$ _____ 5,000 shall be accepted by the Board. The Superintendent may accept for the Board, gifts or bequest of lesser value.

Board approval is required for all grants having a value of more than \$5,000. The Superintendent may approve grants of lesser value on the Board's behalf. The Superintendent may accept for the Board, gifts or bequests of lesser value on the Board's behalf.

~~[END OF OPTIONS]~~

The **District Board** shall provide written acknowledgement to the donor of any accepted cash donation of \$250 or more and any non-cash donation the value of which is \$250 or more. Such acknowledgement shall include the amount of cash or a description of any non-cash donation.

The District shall provide any donor with appropriate tax forms in compliance with the requirements of the Internal Revenue Code.

~~All accepted gifts, grants, or bequests shall be acknowledged by the Board. **[END OF OPTION]**~~

Gifts, grants, and bequests shall become the property of the Board and will be subject to use by the District as determined by the policies and administrative ~~guidelines~~ **procedures** applying to all properties, equipment, materials, and funds owned by the Board, ~~subject to the Board's effort to comply with any specific wishes of the donor.~~ **The title of all gifts shall be in the name of the Board.**

The Board reserves the right to not accept such liability and thus prohibit the use of the equipment by students or District employees during any District-sponsored activity or on any property owned, leased, or used by the District. The Board is under no obligation to replace a gift or memorial if it is lost, stolen, destroyed, or becomes unserviceable. ~~All accepted gifts, grants, or bequests shall be acknowledged by the Board. **[END OF OPTION]**~~

~~Any gifts, equipment, materials or classroom supplies purchased on behalf of or given by school support organizations (SSOs) should be submitted via the fundraising approval processes (See Policy 9215—School Support Organizations) and if funds are to be collected from the community, they should be obtained through a secure, cloud-based Board District Administrator **[END OF OPTION]** approved crowdfunding site for transparency and oversight of gifts and donations made for proper reporting and reconciliation. The approved crowdfunding site must meet the technology standards as identified in Policy 6605—Crowdfunding. Donations collected externally to the school should be submitted alongside a donation form completed by the donor to the District. (See Form 7320-F1)~~

All gifts to employees shall be consistent with the Board's adopted policy regarding employee ethics or gifts to an individual employee.

~~Any equipment with a value of \$2,500 or more proposed to be purchased by a parent organization or non-District entity for use in the school, on District property, or at a District-related event shall be submitted to the Superintendent for analysis prior to the purchase.~~

~~The Board reserves the right to refuse to accept such thus prohibit the use of the equipment by students or District employees during any District-sponsored activity or on any property owned, leased, or used by the District.~~

Revised 11/18/20

Revised 4/21/21

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- Legal
 - 118.13 Wis. Stats.
 - 118.27, Wis. Stats.
 - I.R.C. 170(f)(8)
 - I.R.C. 170(f)(12)
 - Title VI, Civil Rights Act of 1964
 - Title IX, Education Amendments of 1972
 - Section 504, Rehabilitation Act of 1973
 - Americans with Disabilities Act

Cross References [ag7230 - PUBLIC GIFTS TO THE DISTRICT](#)
[7230F2 - Gift or Bequest](#)

Last Modified by Ellen Suckow on May 12, 2026