

Policy

BOARD OF EDUCATION
HORTONVILLE AREA SCHOOL DISTRICT

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GIFTS, GRANTS, AND BEQUESTS

The Board is appreciative of public interest in and good will 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 acceptance and administration of gifts, grants, and bequests on the basis of sex, race, color, religion, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, or physical, mental, emotional, or learning disability. Complaints of discrimination in the acceptance or administration of gifts, grants, or bequests are governed by the complaint procedure.

All gifts, grants, and bequests that are approved by the Board will be formally acknowledged at a Board meeting.

The 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 along with a good faith estimate of the value of such non-cash donation.

The Board shall provide any donor with a completed appropriate tax form in compliance with the requirements of the Internal Revenue Code.

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 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.

Any equipment with a value of \$250 or more proposed to be purchased by a parent or organization or non-District entity for use in the school, on District property, or at a District-related event, shall be submitted to the District Administrator for analysis to the purchase and recommendation to the Board for consideration of approval.

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

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Attached – District Donation Form

Legal References:

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

Section 504, Rehabilitation Act of 1973

Americans with Disabilities Act

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