

PUBLIC GIFTS TO THE SCHOOLS PROCEDURE

BARABOO SCHOOL BOARD POLICY

840-RULE

A. Gifts of \$10,000 or less

- a. Any business, organization or individual proposing to donate a gift to a specific school or the District shall notify the Director of Business Services or designee in writing. The name of the business, organization or individual making the gift, the exact amount of the gift (or value of gift if other than money) and a brief explanation of the intent of the gift or how it would be utilized by the designated schools(s) or District should be recorded with the Business Services office via the electronic Donation Form.

The Director of Business Services, in consultation with the principal if applicable, will decide whether or not the gift is acceptable. The Director of Business Services or designee will notify the business, organization or individual in writing indicating the acceptance or non-acceptance of the gift. A copy of the notification will be sent to the principal or designee.

- b. The Director of Business Services will inform the Finance Committee of the gifts.
- c. All gift proceeds shall be submitted to the Business Services office for deposit the appropriate donation account (checks are not to be deposited by the school). Funds may be accessed by submitting a direct payment request or purchase requisition to the Business Services office. A purchase order and/or direct payment request for the item(s) or service(s) being funded by the gift proceeds will NOT be processed by the Director of Business Services until the gift funds have been received by the Business Services office.

The expenditure request should not exceed the amount of the approved gift unless authorization from the Director of Business Services or designee is obtained to supplement the gift proceeds with school/District funds. Gifts other than money shall be delivered to the appropriate site upon approval. The site shall contact the Buildings & Grounds Director or designee if the unit value of the item(s) being gifted is over \$2,500.00 so that the item(s) can be recorded in the District's inventory/fixed asset system.

B. Gifts of more than \$10,000

- a. Any business, organization or individual proposing to donate a gift to a specific school or the District shall notify the Director of Business Services in writing. In the event a building principal receives notification, the building principal will forward the letter or e-mail to the Director of Business Services for approval. The letter or e-mail shall indicate, as specifically as possible, the item(s) and/or service(s) to be funded by the gift proceeds, the exact amount of the gift (or value

of gift if other than money) and brief explanation of the intent of the gift or how it would be utilized by the designated schools(s) or school district.

The Director of Business Services, in consultation with the principal if applicable, will decide whether or not the gift is acceptable.

- b. If acceptable, the Director of Business Services shall recommend approval of the gift to the Board of Education. Following Board action, the Direction of Business Services or designee will notify the business, organization or individual in writing indicating acceptance or non-acceptance of the gift. A copy of the notification will be sent to the principal or designee.
- c. All gift proceeds shall be submitted to the Business Services office for deposit the appropriate donation account (checks are not to be deposited by the school). Funds may be accessed by submitting a direct payment request or purchase requisition to the Business Services office. A purchase order and/or direct payment request for the item(s) or service(s) being funded by the gift proceeds will NOT be processed by the Director of Business Services until the gift funds have been received by the Business Services office.

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C. Gift Expenditure Guidelines

- a. Expenditures for gifts must comply with all District purchasing policies and procedures.
- b. Contributions of gifts or donations which may involve major costs for installation and/or maintenance, or initial or continuing financial commitments of District funds, shall be presented to the Director of Business Services for approval prior to acceptance.
- c. Gifts will become the property of the District in all cases and not the property of an individual school or staff member.

Last Updated: August 26, 2013