

## **840 PUBLIC GIFTS TO THE SCHOOLS**

The School Board appreciates the generosity of individuals and organizations within the community that wish to donate money or other gifts to enhance the work of the public schools in support of District programs, facilities and services. At the same time, the Board recognizes its responsibility to maintain control over the District's educational program and student activities and ensure equity in educational opportunity.

In order to maintain control over the District's educational program and student activities and to best pursue the District's mission, goals and priorities, there needs to be close communication between the potential donor and school officials prior to the solicitation of any funds in pursuit of a school gift(s) and prior to the acceptance of any gift by the District.

No employee or agent of the District shall accept any gift that requires the financial commitment of District funds, that provides for the establishment of a new District program, or that involves facility naming rights without first obtaining the prior specific approval of the Board. The Board otherwise authorizes the District Administrator or designee to accept all other monetary or other gifts to the schools, provided they are for a purpose consistent with the mission and goals of the District and are in line with this policy and the guidelines established to implement the policy. Notwithstanding this delegation of authority, the District Administrator may, at his/her discretion, elect to obtain Board approval of any particular gift.

The Williams Bay School District shall not discriminate in the acceptance and administration of gifts, bequests, scholarships and 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, gender identity or physical, mental, emotional or learning disability or handicap. Discrimination complaints shall be processed in accordance with established procedures.

No District employee shall, acting on behalf of the District or for the benefit of any District school or District program, solicit specific donations from any individual or entity or from a web site or other social media outlet without first obtaining the written approval of the District Administrator or a 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 or restrictions expressly accepted by the District in connection with approving and receiving a gift, the District's acceptance of a gift shall not entitle the donor to any special privileges or considerations from the District.

The Board shall be advised of all gifts accepted by the District Administrator or his/her designee(s) with a value of \$2,500 or more.

Upon acceptance, all non-monetary gifts and supplied items (furniture, supplies, equipment, etc.) shall become the property of the District and shall be subject to the same controls, policies and procedures governing other District property, except as otherwise expressly specified in the gift offer that was accepted by the District. 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).

It is the intention of the Board to provide proper acknowledgement (recognition) for all gifts accepted and received by the District. The degree of recognition should be reasonably correlated with the significance of the contribution.

It shall be the responsibility of the District Administrator to oversee District compliance with this policy, including providing proper notification to staff, school booster clubs and the general public regarding the existence of this policy and its implementing guidelines and ensuring that appropriate acknowledgement is provided to all gift donors and sponsors on behalf of the District.

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](#))

APPROVED: June 9, 2003

October 11, 2004

February 12, 2018

March 10, 2025