

Subject: Acceptance of Gifts, Grants and Bequests to the School District

The Board may accept gifts, donations, grants, or bequests (collectively “gifts”) of money, real property, or personal property, as well as other merchandise that add to the overall welfare of the District provided that acceptance is in accordance with existing laws and regulations. Donations to the District are fully tax deductible so long as the gift is used exclusively for public purposes. The Board may refuse any gift that constitutes a conflict of interest, gives an appearance of impropriety, or is not in its best interests. Acceptance of any gift is at the Board’s discretion. The Board will safeguard the District, the staff, and students from commercial exploitation, from special interest groups, and the like.

The Board will not accept any gifts or grants which will place encumbrances on future Boards, or result in unreasonable additional or hidden costs to the District. The Board may, if it deems it necessary, request that gifts of equipment, facilities, or any item that requires upkeep and maintenance include funds to carry out maintenance for the foreseeable life of the donation.

The Board will not formally consider the acceptance of gifts until and unless it receives the offer in writing from the donor or grantor or their attorney or financial advisor. Any gifts donated to the Board and accepted on behalf of the District must be by official action and resolution passed by Board majority. The Board suggests that donors work first with school administrators in determining the nature of their gift prior to formal consideration for acceptance by the Board.

The Board is prohibited, in accordance with the New York State Constitution, from making gifts or charitable contributions with District funds.

Gifts to the District will be annually accounted for as required by Generally Accepted Accounting Principles (GAAP).

All gifts become District property. A letter of appreciation, signed by the District will be sent to donors or grantors in recognition of their contribution to the District. Letters will be sent in a timely manner and will acknowledge the possible tax deduction available to donors whose gifts qualify under IRS regulations.

Gift Giving

The Board of Education recognizes that gift giving, especially during a holiday season, may be a common practice between District employees. While the giving or exchanging of gifts may be acceptable between staff members, the Board strongly encourages District employee and students to show appreciation through written notes or greeting cards.

(Continued)

Non-Instructional/Business
Operations

Subject: Acceptance of Gifts, Grants and Bequests to the School District (Cont'd.)

Additionally, employees shall adhere to Public Officers Law §§73(5) and 74 pertaining to solicitation, acceptance or receipt of any gift having a value of seventy-five dollars or more under circumstances in which it could be inferred that the gift was intended to influence him/her in the performance of official district duties.

New York State Constitution Article 8, § 1

Education Law §§ 404(1), 1604(44), 1709(12), 1709(12-a), 1709(12-b), 1718(2), 3701, and 3703

Real Property Tax Law 980-a(3)

Public Officers Law §§ 73(5) and 74