

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 or to provide sponsorships 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/sponsor and school officials prior to the solicitation of any funds in pursuit of a school gift(s) or sponsorship and prior to the acceptance of any gift or sponsorship by the District.

No employee or agent of the District shall accept any gift or sponsorship 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 to accept all other monetary or other gifts to the schools, and to approve all other sponsorships, 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. The District Administrator may, at his/her discretion, elect to obtain Board approval of any particular gift or proposed sponsorship.

For purposes of this policy, a "sponsorship" is defined as a person, organization, business or other entity providing money, goods and/or services to support the District, a public school in the District, or a school activity or program in return for the sponsor receiving an agreed-upon public acknowledgement by the District or by a school or program indicating that the money, services and/or goods were donated by the sponsor or that the program/activity was sponsored by or sponsored in part by the sponsor.

The District shall not unlawfully 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, color, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation or physical, mental, emotional or learning disability or handicap. Discrimination complaints shall be processed in accordance with established procedures.

The Board shall only consider a donor's or sponsor's request for facility naming rights (including the naming of specific areas within a larger facility) if, at a minimum:

1. The gift or sponsorship offer is in line with the provisions of this policy and its' implementing guidelines;

2. The donor/sponsor contributes a minimum of an amount of the original cost of the construction of the facility or the cost of facility improvements, as determined by the District Administrator; and
3. The donor/sponsor enters into a written agreement with the Board specifying the financial terms and schedule for payment to the District, the length of time the facility naming rights are granted, and any other information or terms as the Board deems relevant and appropriate.

No District employee shall, acting on behalf of the District or for the benefit of any District school or District program, solicit specific donations or sponsorships 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.

The District reserves the right to accept or reject any gift or sponsorship 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 or sponsorship, the District's acceptance of a gift or sponsorship shall not entitle the donor or sponsor to any special privileges or considerations from the District.

The Board shall be advised of all gifts and sponsorships accepted by the District Administrator or his/her designee(s) with a value of \$1,000 or more.

Upon acceptance, all non-monetary gifts and sponsor-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 and for all approved sponsorships. 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:

Wisc. 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

CROSS REF.: 840-Rule, Guidelines for the Acceptance of Gifts
840-Exhibit, Gift Acceptance Checklist
110, Educational Philosophy
111, School Board Goals
620, Annual Operating Budget
411-Rule, Student Discrimination Complaint Procedures

ADOPTED: 8/3/81
AMENDED: 03/02/15