

1. Individuals, organizations or businesses wishing to give a monetary or other gift to a school or the District, or to provide sponsorship for a District or school program or activity, should present such gift/sponsorship offer to the building principal or District Administrator, as applicable, who will consider the offer and accept or deny it based on Board policy and these guidelines. Potential donors/sponsors should discuss the gift/sponsorship offer with school officials before expending any funds, making any purchases, or engaging in any fundraising or similar activities related to a possible gift or sponsorship.
2. Gifts of money or property and sponsorships may be accepted for a purpose deemed to be lawful, nondiscriminatory, and otherwise consistent with the District's mission, policies, and goals. Other factors that must be considered when accepting gifts or sponsorships are:
 - The acceptance of the gift/sponsorship and any restrictions or contingencies associated with the gift/sponsorship must not prevent the School Board from being able to properly discharge its duty to ultimately determine the District's educational program and the manner in which the District's educational and other services are to be delivered.
 - The gift/sponsorship will be declined if it is required to be used for the payment of wages, salary, or other compensation to any individually-named District employee(s), or if it would require the District to provide any specific level of compensation for any assignment or position.
 - The gift/sponsorship will be declined if it would impose, or be substantially likely to impose, any undesirable or unacceptable costs (whether direct or indirect) upon the District, including but not limited to unacceptably adding to staff workloads. As noted in Board policy, any gift/sponsorship offer that involves the ongoing financial commitment of District funds requires the specific approval of the Board before it is accepted by the District.
 - The gift/sponsorship will be declined if it would begin a program that the donor/sponsor intends to be ongoing, but where the Board is able to determine in advance that the District very likely would be unable or unwilling to continue the program when gift/sponsorship funds are exhausted. As noted in Board policy, where any gift/sponsorship provides for the establishment of a new District program, the Board must specifically approve the establishment of the program before the gift/sponsorship is accepted.
 - The gift/sponsorship is offered by a donor/sponsor acceptable to the District.
 - The gift/sponsorship is compatible with curricular, technological, instructional, programmatic and operational practices of the District, as may be applicable.
 - The gift/sponsorship does not require the District to publicly endorse any specific business, organization, service or product, with the understanding that recognition of a donor/sponsor differs from explicit public endorsement.
 - The gift/sponsorship is not in conflict with any school rules.
3. All monetary gifts and monetary sponsorships shall be reviewed by the District Administrator and/or the District's Business Office to determine whether the receipt or expenditure of the funds needs to be approved by the Board as an amendment to a previously-adopted District annual budget. The District Administrator will obtain Board approval for any necessary budget amendments and, if necessary under established District purchasing procedures, for any purchasing decisions related to use of gift/sponsorship funds.

- a. If a monetary donation is offered to the District as a whole without a specified purpose designated by the donor, the District Administrator shall discuss the donation with the administrative team and determine how the money could best be allocated based on the priority needs and interests of the District.
 - b. If a monetary donation is offered to a specific program or school site without a specified purpose designated by the donor, the relevant program administrator or building principal shall consult with the District Administrator and may involve building staff as appropriate (e.g., site council; building and grounds staff) in determining how the money could best be allocated for that program/site based on priority interests and needs.
4. The following procedures shall apply to the possible approval/acceptance of these specific non-monetary gifts or sponsored donations, as well as to monetary gifts and sponsorships that are restricted to these specific uses:
- a. Any gift/sponsorship offer of instructional or support technology (e.g., computer equipment, mobile devices) must also be reviewed and approved by the Technology Coordinator to ensure compatibility with existing technology equipment and infrastructure.
 - b. Any gift/sponsorship offer of instructional material or programming must also be reviewed and approved by the Director of Curriculum and Instruction to ensure compatibility with the District's materials selection processes and curriculum and instructional program goals, objectives and plans.
 - c. Any gift/sponsorship offer related to athletic or extracurricular programs or activities must also be reviewed and approved by the Athletic/Activities Director to ensure conformity with District, conference, Wisconsin Interscholastic Athletics Association (WIAA) and other applicable state activity association policies and rules.
5. Gift donors and sponsors shall be notified regarding gift/sponsorship acceptance and given proper recognition.
- a. Recognition in the form of naming a District facility (including the naming of specific areas within a larger facility) is to be determined exclusively by the Board.
 - b. The planned public acknowledgment associated with an approved sponsorship, or a list of acceptable alternatives, shall be identified by the administrator responsible for approving the sponsorship no later than the point at which the District approves the specific offer of sponsorship. Any recognition of a sponsor that is to be displayed on or at a District site or activity or on any District equipment (e.g., signage) for a period of time greater than six months must have the approval of the District Administrator, unless directly approved by the Board.
 - c. Except as otherwise provided, the administrator accepting a gift will determine the type of recognition deemed appropriate to the gift.
 - A significant consideration shall be the District's capacity to provide similar recognition for similar gifts.
 - The minimum form of recognition that should be provided to each donor is a letter of appreciation from a staff member who works in an area that will benefit from the gift (if applicable) and/or a similar letter from one or more of the school district official(s) who accepted the gift on behalf of the District.
 - Any recognition of a significant gift that is to be displayed on or at a District site or activity or on any District equipment (e.g., a certificate, plaque, or nameplate) must have the approval of the District Administrator, unless directly approved by the Board.

- d. In the event any displayed form of donor/sponsor recognition is lost, damaged, etc. the District does not guarantee that it will be replaced or repaired, unless a specific minimum period of donor/sponsor recognition was established as a condition of the gift/sponsorship and the donor/sponsor is willing to cover the costs of repair or replacement.
 - e. The District retains the right to remove donor/sponsor recognition from District property if, in the judgment of the District, the recognition is or becomes incompatible with the District's mission, goals, and policies. The express terms of each gift and sponsorship will determine the District's additional obligations, if any, in regard to any such unilateral action by the District.
6. All gifts received by a school site or the District shall be properly accounted for in accordance with the District's policies and procedures related to asset management. In the case of monetary gifts, proper financial accounting procedures will be followed, including providing a receipt to the donor, depositing the money in the appropriate designated District depository, and maintaining appropriate records of how the money is spent and invested in accordance with the Wisconsin Uniform Financial Accounting Requirements (WUFAR).
 7. Where required by applicable federal law and upon a donor's request, the District Business Office will provide a letter of acknowledgement to a donor on District letterhead that identifies any gift or donation that has been accepted and received by the District and the date that the gift or donation was received. The letter shall indicate whether the District provided any goods or services to the donor in consideration for the donation, in whole or in part, in a manner consistent with federal tax laws. If the letter states that the District did provide the donor with any such goods or services, the letter shall further include a good-faith estimate of the value of those goods or services, as well as a disclosure statement informing the donor that the amount of the contribution that may be deductible for federal income tax purposes is limited to the excess of the total contribution over the value of goods or services provided by the District. However, the District shall neither attempt to further determine the specific tax status (e.g., tax deductibility) of any gift or donation nor attempt to assign a monetary value to non-monetary gifts or donations.
 8. All accepted gifts and sponsor-supplied items shall become the property of the District and be subject to District control and management similar to other District property, except as otherwise expressly specified in the gift offer that was accepted by the District.
 9. When a gift or sponsor-supplied item is considered no longer useful to the school or facility in which it is originally placed, it may be moved to another location in the District or may be recommended for sale or disposal consistent with applicable legal requirements and District policy.

APPROVED: 03/02/15