

Business Operations

**SUBJECT: ACCEPTANCE OF GIFTS, GRANTS AND BEQUESTS TO THE SCHOOL DISTRICT**

The Board may accept gifts, donations, grants and/or bequests of money, real or personal property, as well as other merchandise which, in view of the Board, add to the overall welfare of the School District, provided that such acceptance is in accordance with existing laws and regulations. Donations to the school are fully tax deductible so long as the gift is used exclusively for public purposes in accordance with USC Section 170(c). However, the Board is not required to accept any gift, grant or bequest and does so at its discretion, basing its judgment on the best interests of the District. Furthermore, the Board will not accept any gift, grant or bequest which constitutes a conflict of interest and/or gives an appearance of impropriety.

At the same time, 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 such maintenance for the foreseeable life of the donation.

The Board of Education will not formally consider the acceptance of gifts or grants until and unless it receives the offer in writing from the donor/grantor or their attorney/financial advisor. Any such gifts or grants donated to the Board and accepted on behalf of the School District must be by official action and resolution passed by Board majority. The Board would prefer the gift or grant to be a general offer rather than a specific one. Consequently, the Board would suggest that the donor/grantor work first with the school administrators in determining the nature of the gift or grant prior to formal consideration for acceptance by the Board. However, the Board, in its discretion, may direct the Superintendent of Schools to apply such gift or grant for the benefit of a specific school or school program.

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

Gifts and/or grants of money to the District shall be annually accounted for under the trust and agency account in the bank designated by the Board of Education.

All gifts, grants and/or bequests shall become School District property. A letter of appreciation, signed by the President of the Board and the Superintendent, will be sent to a donor/grantor in recognition of his/her contribution to the School 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.

(Continued)

**SUBJECT: ACCEPTANCE OF GIFTS, GRANTS AND BEQUESTS TO THE  
SCHOOL  
DISTRICT (Cont'd.)**

**Gift Giving**

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

Additionally, all business contacts will be informed that gifts exceeding seventy-five dollars (\$75) to District employees will be returned or donated to charity.

At present the Board of Education recognizes the unique status of the Homer Athletic Booster Club and the Homer Music Booster Club. Because of this recognition, the Homer Board of Education will consider gifts to the athletic and/or music programs only from these organizations. Other groups or individuals wishing to support these activities may do so in conjunction with the priorities of the Booster Club as worked out with the District administration.

New York State Constitution Article 8, Section 1  
Education Law Sections 1709(12), 1709(12-a) and 1718(2)  
General Municipal Law Section 805-a(1)

Adopted: 1988  
Revised: 4/17/06;