Gifts and Donations

Gifts and donations to the Bellevue School District may be in the form of cash and cash equivalents or in the form of tangible personal property (equipment and material). They may be restricted or unrestricted, and they may benefit students individually (e.g., via a scholarship fund in the Private-Purpose Trust Fund) or in general. These factors determine how the District will account for the gifts and donations and how such gifts and donations are authorized.

All gifts and donations must be used for purposes consistent with federal and state laws and regulations and with School Board policies and procedures. In addition, care must be taken to avoid authorizing gifts that are inappropriate, that carry with them unsuitable conditions, or that shall obligate the District to future expenditures from the General Fund which are out of proportion to the value of the gift. Any gift that does not align with such guidelines will be returned to the donor.

If gifts, other than those appropriately accounted for in the Private-Purpose Trust fund (see below), are designated for a specific purpose, the District will follow the restrictions placed on the gift by the donor to the degree possible. All gifts will become District property and will be accepted without obligation relative to ultimate use and/or disposal.

Should advance-funded designated gifts, such as those from PTSAs and other similar groups, have a balance remaining after the donor’s intent has been fulfilled, the District will utilize the remaining funds for similar educational purposes or will return the remaining balance should the donor so stipulate.

Note that receipts for government-funded programs (grants) are not considered gifts.

Cash and Cash Equivalents:

Any gift or donation in the form of cash or cash equivalents of $1,000 or more must have the approval of the principal when gifts are for a school or of the District department supervisor when gifts are for a central District program. Additional approvals must follow the schedule below:

<table>
<thead>
<tr>
<th>Amount</th>
<th>Approval Requirement</th>
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<tbody>
<tr>
<td>&lt;$1 - $999</td>
<td>Deemed approved by the school or department as a result of depositing the funds.</td>
</tr>
<tr>
<td>$1,000 and above</td>
<td>Signed approval of the school principal for gifts to a school or the District department supervisor for gifts to a central district program.</td>
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</tbody>
</table>
$10,000 – $24,999 Add: Signed approval of a member of the District Leadership Team (DLT).

$25,000 and above Add: Signed approval of the Superintendent.

Gifts and donations of cash and cash equivalents must be pre-funded within $10,000 of the total obligation before the District will obligate any spending.

All gifts and donations of cash and cash equivalents will be recorded in the 25000 series of accounts in the records of the District and, if the gift is $1,000 and above, it must also be reflected on the Donation Agreement Form for Cash and Cash Equivalents (Procedure 6114P – Exhibit A). E-mail approval may be attained from a member of the District Leadership Team (DLT) or the Superintendent in lieu of required signatures on the Donation Agreement Form for Cash and Cash Equivalents. A copy of the e-mail approval must be attached with this form to be valid.

Matching funds and monetary gifts received online will be exempt from preapproval; however, after-the-fact approval must follow the schedule above. Matching funds and gifts received online that do not align with District policy will be returned to the donor.

Gifts of stock will be liquidated upon receipt.

Per District policy, gifts may not be used to fund certificated staff. Donations that are intended to fund District classified personnel shall satisfy all the following criteria:

- The funding, hiring, and evaluation of these personnel will be done through the School District and must comply with District policy, procedures, legal parameters, and labor agreements.
- In no case shall a donation be directed by the donor to benefit specific employees.
- The addition of the personnel will not create a program or position which the District assumes when the funding is exhausted. The program or position ends when the funding ends.
- Responsibilities of personnel funded by gifts shall be consistent with the District’s philosophy and mission.
- Gifts to fund personnel shall only be for positions that enrich the District’s programs:
  - Do not replace the basic responsibilities/job descriptions of individual staff members, and
  - Benefit students in general rather than as individuals, and
  - Do not impact class size ratios in buildings/programs.

Notification of all gifts and donations of cash and cash equivalents that are $10,000 and greater will be provided to the Board.

Tangible Personal Property (Equipment and Materials)
For gifts or donations of tangible personal property (equipment and materials) to a particular school or to the District as a whole, the Donation Acknowledgment Form for Tangible Personal Property (Procedure 6114P – Exhibit B) must be completed and sent to the Deputy Superintendent’s Office with the appropriate departmental and/or school approval included.

For example, gifts of computers and computer-related equipment will be sent to the Technology Department for review and approval; gifts of playground equipment will be sent to the Facilities Department for review and approval; and gifts of books and teaching-related material will be sent to the Curriculum Department for review and approval. In all cases, where a particular school is directly impacted, the form will also be sent to the principal for review and approval.

In approving the gift or donation of equipment and material, reviewers will take note of its suitability and durability and any possible health or safety hazards. If the equipment and/or materials are found to be unsuitable, the principal or department representative will indicate the reason(s) in writing. If found to be acceptable, and if the item(s) need to be installed, the benefitting department or school will submit a work order for appropriate installation.

Gifts of tangible personal property must satisfy the following criteria:

- The purpose or use is consistent with philosophy and programs of the District.
- The district will assume only a minimum financial obligation for installation, maintenance, and operation.
- The equipment will be free from health and/or safety hazards.
- The equipment will be free from a direct or implied commercial endorsement except as outlined in Procedure 6102P – District Fundraising Activities: Contests, Advertising, and Promotions.
- Pass-through gifts of tickets or other similar items (such as school supplies, reading aids, baseball tickets, etc.) must be appropriate for students and enhance the District’s mission and programs. (Note: nominal classroom supplies provided by parents are considered to be outside the scope of this procedure.)

Note that no gifts of tangible personal property will be considered valid until all appropriate approvals have been received.

Note also that the District shall not make any attestations as to the fair market value of a gift of tangible personal property. Establishing a deductible value for tax purposes is solely the responsibility of the donor and his/her tax advisor.

The District will make reasonable efforts to accommodate the intended purpose and use of the donation but reserves the right to utilize, relocate, and/or dispose of the donation as it deems appropriate. All donations become the property of the District.

Notification of substantial gifts of tangible personal property may be reported to the Board.
Gifts and Donations to Benefit Students Individually

Should donors wish to make donations to benefit students individually, such donations must be recorded in the Private-Purpose Trust Fund of the District, and the Board must formally agree to honor the intent of the donor. Often such donations become a scholarship fund or a student support fund for the purchase of services or goods that would be gifts of public funds if purchased with General Fund money.

The Business Office will work with the donor to draft the appropriate Private-Purpose Trust Fund documents that will be sent to the School Board for approval. Any accounts or funds set up within the Private-Purpose Trust Fund must address:

- Whether the fund is expendable (principal and interest can be disbursed) or non-expendable (only the interest can be disbursed).
- The configuration of any decision-making group involved in deciding how the funds are to be spent (e.g., a scholarship committee).
- In no case may a donor designate the recipient of the donation except as a member of the decision-making group involved in deciding how the funds are to be spent.
- The criteria upon which the disbursement decision shall be based.
- The types of items that are allowable to be purchased.
- Provision for any changes in scope over time (e.g., increase in scholarship award amounts).
- How to close out the account (e.g., when the account reaches a specific threshold) and what is to be done with any remaining funds.

On an annual basis, the Business Office shall review each Private-Purpose Trust Fund agreement with the school or department engaged in managing the fund so that each will be managed according to the terms of the agreement.

Disposition of Donation Agreement Forms

Copies of the Donation Agreement Form for Cash and Cash Equivalents (Procedure 6114P – Exhibit A) and the Donation Acknowledgment Form for Tangible Personal Property (Procedure 6114P – Exhibit B) shall be produced by the Deputy Superintendent’s Office after all required approvals have been received. A copy shall be provided to the donor, to the Business Office, and to the school or district department receiving the donation. The original copy of the form shall be retained by the Deputy Superintendent’s Office.

Date: 9.16