

Policy KHE: Gifts to Schools

Status: ADOPTED

Original Adopted Date: 07/08/2013 | **Last Revised Date:** 08/03/2021

GIFTS TO SCHOOLS

The superintendent, on behalf of the board, is authorized to accept gifts to particular schools or the district. He shall report such acceptance to the board which shall officially acknowledge the gifts and thank the donors.

In instances where the superintendent doubts the appropriateness or usefulness of a gift, he shall refer the offer to the board for its decision.

Assets which are donated to the school district must be recorded at their fair market value at the date of donation. The school board must acknowledge in their official minutes who will maintain title of ownership to the donated assets.

'Crowdfunding Projects'

Inasmuch as desired enhancements to educational programming have always and will always exceed school resources, school employees may at times choose to seek private funds for school improvements. One modern manifestation of this is commonly referred to as 'crowd funding,' or the placement of needs on various web sites in order to secure donations to meet those needs. Two popular sites of this sort include Go Fund Me and Donors Choose. Such fundraising methods are permissible within the George County School District and the Board commends school employees for their efforts to secure outside funding to better serve the needs of their students. It is the preference of the GCSD Board that employees utilize sites funding supplies or equipment rather than monetary donations.

District employees wishing to secure crowdfunding should keep the following requirements in mind:

1. Any person or entity acting on behalf of the district and wishing to conduct an online fundraising/donation campaign for the benefit of the district shall begin the process by seeking prior approval from the building administrator. Pre-approval for technology or non-technology equipment must also be obtained from the technology department or maintenance department. Pre-approval for monetary donations must be obtained from the district business manager at the District Office.
2. All monetary donations should be recorded by the school bookkeeper in the School Funds accounting system at each school. A new fund will be created for each new project. Please note, no school banking information should ever be given out. A check should be requested to be mailed to the school in the name of the school, not to an individual person. If after purchases are made any funds remain, they will be held at the school in that fund for similar projects for that classroom/program/grade level. If there are not enough funds to cover the purchase, due to price changes, shipping, etc., the shortage will be the responsibility of the employee.
3. All items received/purchased through crowdfunding projects are the property of **George County School District** and all inventory procedures apply. If a teacher changes schools, the materials remain at the original school unless that school's principal gives consent for the teacher to bring those materials to their new classroom. Should the employee leave the district, the building administrator will disperse the equipment or funds based on similar needs reflected in the original project.
4. A file is to be maintained at the school for any crowdfunding request. The file should include: the crowdfunding fundraising project from and any documentation (packing slips, e-mails, invoices, etc.) pertinent to the project, name of employee who has possession of said items, and tracking of items if employees transfers from school.
5. Employees should be aware that some sites are tax deductible and some are not. It is the employee and donor's responsibility to determine if the donation is tax deductible.
6. All individual items valued at \$250 or more, or considered highly walkable, must be 'red tagged' inventory and follow GCSD fixed asset procedures.

NOTE: During the 1998 Legislative Session, MS Code Section 21-17-1 was amended:

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1. To provide that the governing authorities of a municipality "may donate such lands and necessary funds related thereto to the public school district in which the land is situated" for the purposes set forth in Section 21-17-1 (1).
2. To provide that "The governing authorities of any municipality may, in its discretion, donate personal property or funds to the public school district or districts located in the municipality for the promotion of educational programs of the district or districts within the municipality."

NOTE: See also Financial Accounting Manual for Mississippi School Districts, as amended.
