

GIFTS TO COUNTY OFFICE OF EDUCATION

From time to time persons or organizations in the community may offer gifts to the County Office of Education.

If a gift has a fair market value of five hundred dollars (\$500) or less, approval to accept shall be decided by the County Superintendent of Schools. Acceptance of a gift in excess of five hundred dollars (\$500) in fair market value shall require Board approval.

Approval to accept a gift shall include the following considerations:

1. Are the character and activities of the person(s) tendering the gift consistent with the goals, programs and activities of the County Office of Education?
2. Does acceptance of the gift obligate the Board, County Superintendent of Schools or staff to favor the giver in any special way?
3. Does acceptance of the gift necessitate the expenditure of a significant amount of funds or staff time upon acceptance or in the future?
4. If the acceptance of the gift specifies a certain use for the gift, will this be positive for the County Office of Education?

Following acceptance of a gift by the County Superintendent of Schools or the Board, a gift of money shall be properly recorded as income, and a non-monetary gift properly recorded as being received and part of a pertinent inventory.

The County Superintendent of Schools shall ensure that a proper acknowledgment to or recognition of the donor is made.

Adopted: 11/96

Reviewed: 1999; 2/2002