

## **SECTION 1.04 – GIFTS**

Contact: Finance @ Extension 4150

### **A. Overview**

The district recognizes the value of gifts and grants in supporting our instructional programs. The words ‘gifts’ and ‘grants’ are used interchangeably and accordingly, all should be considered to be gifts for the purposes of these guidelines (e.g. PTA grants, EPS Foundation Classroom Grants, Rotary Club, Lions Club, Kiwanis Club, Staples, Target, booster club grants, and individual contributions from parents/general public).

This section will provide guidelines for the receipt of gifts/grants in three unique categories as follows:

- Community Gifts/Grants to Support Our Schools – Individuals and organizations in the community may wish to contribute additional supplies, equipment or monetary support to enhance or extend district instructional programs. See (C) through (H) of this section for guidelines and procedures.
- Gifts to Employees – Individuals and organizations may wish to express gratitude to a district employee for their efforts in their job responsibility through a gift or gift certificate. See (I) and (J) of this section for guidelines.
- Employee Recognition with District Funds – District employees with supervisory responsibility are allowed to utilize district funds for nominal purchases to express appreciation to their staff. See (K) of this section.

### **B. Reference**

[RCW 28A.320.030](#) Gifts, Conveyances, etc., for Scholarships and Student Aid Purposes, Receipt and Administration

[Board Policy/Procedures 6114/6114P](#)

[Section 3.10](#) – Revenue Object Codes

[Section 4.01](#) – Automated Revenue Receipting

[Section 6.02](#) – Central Inventory Process

[Section 6.03](#) – Definition of Theft Sensitive Inventory

### **C. Guidelines – Community Gifts/Grants to Support our Schools**

Per [Board Policy and Procedure 6114/6114P](#), all monetary donations, grants, equipment, materials or supplies gifted to Everett Public Schools shall satisfy the following criteria for acceptance:

- Purpose or use consistent with philosophy and programs of the district.
- Does not create a burden to the district in terms of funds or staff time.
- Does not create a program which the board would be unwilling to assume when funds are exhausted.
- Is free from health and/or safety hazards.
- No direct or implied commercial endorsement.
- Will become the property of the district.

In no event shall any commitment be made by a staff member or other individuals in return for any gift to the district, to a school or to a department without the proper authorization.

Multiple gifts to a school or department from a single donor (i.e. PTA) during the same period of time must be considered one consolidated gift for the purposes of sections (D) through (F). Gifts must not be broken into smaller donations for the purpose of simplifying the approval process.

### **D. Procedure – Community Gifts/Grants to Support our Schools of a Value of \$5,000 or Greater**

[Board Policy 6114](#) requires that “any gift to the district or to an individual school or department of money, materials or equipment having a value of \$5,000 or greater shall be subject to board approval”.

- School or department must complete one of the following forms:
  - 1) [Monetary Gifts to Everett Public Schools](#) – This form is more broadly used for monetary/cash gifts (excluding PTAs).
  - 2) [Gifts of Materials or Equipment to Everett Public Schools](#) – This form is used for equipment or material (non-monetary) donations.
  - 3) [PTA Grant Agreement](#) – This form is utilized exclusively by PTAs when providing a monetary gift /grant or for equipment donations (i.e. playground equipment).
- Schools should submit such forms to the appropriate regional superintendent.
- Departments should coordinate submittal with a regional superintendent.
- Following administrative review, such forms will be submitted to the board of directors at the next available regular meeting.
- Gifts or grants must not be accepted until after board approval.
- Monetary gifts must be timely processed per [Section 4.01](#), Revenue Receipting.
- Contact purchasing to properly record equipment that is defined as a “fixed asset” or “theft sensitive” per [Section 6](#) of this manual.

**E. Procedure – Community Gifts/Grants to Support our Schools of a Value Between \$2,500 and \$5,000**

Administrative procedure requires that any gift to the district, an individual school or department of money, materials or equipment having a value between \$2,500 and \$5,000 is subject to approval by the regional superintendent or deputy superintendent.

- School or department must complete one of the following forms:
  - 1) [Monetary Gifts to Everett Public Schools](#) – This form is more broadly used for monetary/cash gifts (excluding PTAs).
  - 2) [Gifts of Materials or Equipment to Everett Public Schools](#) – This form is used for equipment or material (non-monetary) donations.
  - 3) [PTA Grant Agreement](#) – This form is utilized exclusively by PTAs when providing a monetary gift /grant or for equipment donations (i.e. playground equipment).
- Schools should promptly submit such forms to the regional superintendent for review and approval.
- Departments should coordinate submittal to the regional or deputy superintendent for review and approval.
- Gifts or grants must not be accepted until after administrative approval.
- Monetary gifts must be timely processed per [Section 4.01](#), Revenue Receipting.
- Contact purchasing to properly record equipment that is defined as a “fixed asset” or “theft sensitive” per [Section 6](#) of this manual.

**F. Procedure – Community Gifts/Grants to Support our Schools of a Value Under \$2,500**

Administrative procedure requires that any gift to the district, an individual school or department of money, materials or equipment having a value less than \$2,500 is subject to verbal approval by the appropriate principal, director or supervisor.

- Monetary gifts or grants must be timely processed per [Section 4.01](#), Revenue Receipting, within the point of sales (receipting) system.
- School or department must complete one of the following forms for the non-monetary donation of materials or equipment with an estimated value over \$300 and retain a copy on file for a period of three years:
  - 1) [Gifts of Materials or Equipment to Everett Public Schools](#) – This form is used for equipment or material (non-monetary) donations.
  - 2) [PTA Grant Agreement](#) – This form is utilized exclusively by PTAs when providing a monetary gift /grant or for equipment donations (i.e. playground equipment)
- Contact purchasing to properly record equipment that is defined as “theft sensitive” per [Section 6](#), Furniture and Equipment Inventory.

## **G. Special Provisions – Playground Equipment and Climbing Wall Guidelines**

In the interest of the health, safety and welfare of our students, the district has developed minimum standards for the donation of playground equipment and traverse climbing walls. All such equipment must be new (or like new) and must be approved by the maintenance department.

- PTA donation gifted as equipment – It is recommended that PTA donations of playground equipment are “gifted” to the district as equipment using the [Gifts of Materials or Equipment to the Everett Public Schools](#) form. This process encourages community participation in the installation process and limits the regulatory requirements for acquisition and labor.
- PTA monetary donation for purchase of equipment – If the equipment is donated utilizing a [PTA Grant Agreement](#) form, the district is subject to the purchasing laws defined in [Section 2.01](#). The funds must be received, the vendor contract must be signed by the appropriate district representative and the district will issue a purchase order. Contact purchasing for further guidance.

## **H. Special Provisions – Technology Equipment Guidelines**

The district has defined specific standards for certain types of technology equipment to maximize operational efficiencies and minimize cost. While the donation of technology is greatly appreciated, the limited effective life, additional support costs and cost of disposal often creates a burden. As such, the donation of certain technology equipment (including computers, monitors, printers, laptop computers, LCD projectors, document cameras, digital cameras, and personal digital assistants) must be new and meet our district standards as defined by the information systems and technology department.

## **I. Guidelines – Gifts for Classroom Support**

It is commonly acceptable for parents to provide monetary donations or supplies and materials to support classroom activities.

- Check or cash gifts intended to support a specific classroom must be received in the point of sale system, promptly deposited and posted to the building fund for allocation to the identified classroom for its intended use (per part (F) of this section).
- Donation of supplies and materials (preferred over cash/check) to support a classroom may be directly accepted for use by the teacher.

**J. Guidelines – Gifts of Appreciation to Employees**

The board discourages gifts to staff from students, parents or others. Instead, they are encouraged to express their commendation or gratitude in verbal or written communications. Employees must take precautions to avoid potential conflicts of interest, the appearance of conflicts of interest, or the appearance of inappropriate relationships when presented with any gift related to their employment or their role as an employee. Where appropriate, and for commonly accepted circumstances, nominal (minor) gifts of appreciation may be received by employees. Such employees must maintain proper professional standards by respectfully declining repeated gifts or gifts of a higher value.

Gifts that are accepted by employees for their personal use and benefit must be per the following guidelines:

- No cash or checks made payable to the employee.
- Gift certificates presented to staff for personal use should be limited to \$25-50 annually from any one individual.
- Gift certificates presented to staff for personal use from a group of individuals (i.e. classroom parents) should be limited to \$5 per individual or an accumulative amount of \$150 annually.
- Public perception of gifts of appreciation for personal use should be considered carefully (i.e. a gift received in September may imply favoritism while the same gift in June would imply gratitude).
- Incidental gifts of appreciation to staff, such as coffee cups, coffee gift cards (minor amount), candy or small plants, may be considered nominal and discretion is advised.
- For exceptions due to personal hardship or unusual circumstances, please contact the executive director of finance for guidance.

**K. Guidelines – Employee Recognition with District Funds**

Utilizing district funds to recognize employees is permissible provided it supports the culture and climate. These gifts should be given careful prior consideration as they are highly subject to public perceptions. When utilizing district funds to recognize employees, the following guidelines should be followed:

- The district recognizes that the use of funds to improve the culture and climate of the organization has a public benefit for both students and staff. Employee recognition is permissible provided such items are nominal in nature.
- Nominal in nature is defined as \$20.00 per employee, annually. Amounts greater than \$20.00 per person need prior approval by a cabinet member.
- Consideration should be given to evenly express appreciation and to avoid the perception of favoritism.
- Purchases of alcohol, tobacco and other drugs are not allowed.

The table below provide examples of acceptable and excluded items for employee recognition using district funds.

<b>Nominal expressions of appreciation**</b>		
Type	Allowable	Comments
Gift Cards	No	Like cash and would need to be reported as income
Coffee cups	Yes	Equitably distributed
T-shirts	Yes	Equitably distributed
Lanyards	Yes	Equitably distributed
Funko bobble heads	Yes	Equitably distributed
Flowers or plants	Yes	Equitably distributed
Admission to all staff event	Yes*	Pumpkin farm, zoo, etc. provided it is designed as a team activity at a common time. <u>No</u> for tickets distributed in advance for individual attendance. Remember district liability for events requiring physical exertion such as rope course or climbing wall
Birthday cards	No*	Unless provided to every employee
Unique events (wedding, bereavement, etc.)	No	Customary “pass the hat” is more appropriate
Birthday cake	No*	Unless it is an equitable design benefiting all, such as a monthly cake for all birthdays that month

\*Conditional based upon comments

\*\*This is not an exhaustive listing.