

Each year EMS ISD receives gifts and donations that allow the District to better serve our students. In order to be good stewards of gifts to the District, and to comply with policy, it is important to ensure each gift is properly approved, recorded, and acknowledged.

**Donations to EMS ISD**  
Authority to Accept

According to Board Policy CDC(LOCAL), the Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District. However, any gift that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval.

Once accepted, a gift becomes the sole property of the District.

**The Right Approval for the  
Type of Donation**

All gifts must be approved: The approval of the gift depends on the value and type of gift. The District shall not accept any gift that would violate or conflict with policies of or actions by the Board or with federal or state law.

Criteria for Acceptance

Before the Superintendent accepts a gift or recommends acceptance of a gift to the Board, as applicable, the Superintendent shall consider whether the gift:

1. Has a purpose consistent with the District's educational philosophy, goals, and objectives;
2. Places any restriction on a campus or District program;
3. Would support a program that the Board may be unable or unwilling to continue when the donation funds is exhausted;
4. Would result in ancillary or ongoing costs for the District;
5. Requires employment of additional personnel;
6. Requires or implies the endorsement of a specific business or product (see GKB for advertising opportunities);
7. Would result in inequitable funding, equipment, or resources among District schools or programs;
8. Obligates the District or a campus to engage in specific actions; or
9. Affects the physical structure of a building or would require extensive maintenance on the part of the District.

**PROCEDURES FOR  
ACCEPTANCE OF DONATION**

- When notified of a donation/gift, the campus/department must complete a "Request for Acceptance of Donation/Gift" form (EXHIBIT A) and forward such form to the office of the Chief Financial Officer.
- The form is forwarded to the Chief Financial Officer's office to review the form as to form, purpose, and intent. A

determination is made as to whether the donation/gift is a conditional donation or a general donation.

- The office of the Chief Financial Officer shall notify the appropriate Chief of the donation and request information regarding any concerns or objections to the donation.
- If the donation/gift is valued above \$5,000, the item will be taken to a Leadership Team meeting for approval by the Superintendent.
- If the donation/gift is determined to be a conditional donation, the office of the Chief Financial Officer will prepare an agenda item for Board of Trustee approval at the next possible meeting.
- If the acceptance of the gift will commit resources from any other District department, the form will be forwarded to the affected department, prior to gift acceptance.
- Upon acceptance or denial from the affected department, the form will be signed and returned to the requesting campus/department.
- A letter of receipt and gratitude will be provided to the donor nor more than 10 business days after receipt.

#### Conditional Donation

A donation made for a specific location and/or group.

#### Donation Value Under \$5,000

- Administrator/Department will verify the condition and/or value of the donation and complete the "Request for Acceptance of Donation/Gift" form (EXHIBIT A) located on the EMS website. (Separate process for the verification of a vehicle.) (EXHIBIT B)
- The completed Request for Acceptance form will be forwarded to the office of the Chief Financial Officer for review and processing.
- The office of the Chief Financial Officer will obtain the approval of the Chief in the specific area.
- If requested by the Chief in the specific area, the Chief Financial Officer will present the Request for Acceptance to the Superintendent and Leadership Team.
- Upon approval by Chief of the impacted area and/or Superintendent and Leadership Team (if deemed appropriate), the Chief Financial Officer will request to have the donation request added to the upcoming Board Agenda as an Action Item for approval by the Board.
- Upon approval by the Board, the Chief Financial Officer will notify the appropriate Chief (or designee) as well as notify the donor and direct the appropriate person to take possession of the donation.

- A letter of receipt and gratitude will be provided to the donor no more than 10 business days after receipt.

#### Donation Value Over \$5,000

- Administrator/Department will verify the condition and/or value of the donation and complete the "Request for Acceptance of Donation/Gift" form (EXHIBIT A) located on the EMS website. (Separate process for the verification of a vehicle.) (EXHIBIT B)
- The completed Request for Acceptance form will be forwarded to the office of the Chief Financial Officer for review and processing.
- Donation must be presented to the Superintendent and Leadership Team for approval.
- Upon approval by Superintendent and Leadership Team, the Chief Financial Officer will request to have the item added to the upcoming Board Agenda as an Action Item for approval by the Board.
- Upon approval by the Board, the Chief Financial Officer will notify the appropriate Chief (or designee), as well as the donor and direct the appropriate employee to take possession of the donation.
- A letter of receipt and gratitude will be provided to the donor no more than 10 business days after receipt.

#### General Donation

#### Donation Value Under \$5,000

- Administrator/Department will verify the condition and/or value of the donation and complete the "Request for Acceptance of Donation/Gift" form (EXHIBIT A) located on the EMS website. (Separate process for the verification of a vehicle.) (EXHIBIT B)
- The completed Request for Acceptance form will be forwarded to the office of the Chief Financial Officer for review and processing.
- The office of the Chief Financial Officer will obtain the approval of the Chief in the specific area.
- If requested by the Chief in the specific area, the Chief Financial Officer will present the Request for Acceptance to the Superintendent and Leadership Team.
- Upon approval by the Board, the Chief Financial Officer will notify the appropriate Chief (or designee), as well as the donor and direct the appropriate employee to take possession of the donation.
- A letter of receipt and gratitude will be provided to the donor no more than 10 business days after receipt.

#### Donation Value Over \$5,000

- Administrator/Department will verify the condition and/or value of the donation and complete the “Request for Acceptance of Donation/Gift” form (EXHIBIT A) located on the EMS website. (Separate process for the verification of a vehicle.) (EXHIBIT B)
- The completed Request for Acceptance form will be forwarded to the office of the Chief Financial Officer for review and processing.
- The office of the Chief Financial Officer will obtain the approval of the Chief in the specific area.
- The Chief Financial Officer will present the Request for Acceptance to the Superintendent and Leadership Team.
- Upon approval by Chief of the impacted area and Superintendent and Leadership Team, the Chief Financial Officer will notify the appropriate Chief (or designee), as well as notify the donor and direct the appropriate person to take possession of the donation.
- A letter of receipt and gratitude will be provided to the donor no more than 10 business days after receipt.

#### Vehicle Donation Request/Verification Process

- Principal/Director will complete the Request for Acceptance of Donation for Motor Vehicle form (EXHIBIT B) and obtain appropriate documents.
- The completed Request for Acceptance of Donation for Motor Vehicle form (EXHIBIT B) will be forwarded to the office of the Chief Financial Officer for review and processing.
- Form will be sent to Director of Maintenance office for verification of general condition and ownership of vehicle.
- All forms and documents will be sent to office of Chief Financial Officer for final approval process.

\*All motor vehicle donations are subject to review by appropriate District Offices prior to final acceptance. However, not all donated vehicles are feasible to repair or meet the District’s “mechanically sound and safe” standard. The decision on which vehicles are eligible for receipt of donation is based upon many factors, including overall condition, age, mileage, reconditioning, repair costs, and current location of vehicle. Vehicle donations are not accepted until verified and approved by District Leadership.