

**Descriptor Term:**  
Gifts and Bequests

**Descriptor Code:**  
8.2200

Legal Reference: G.S. 115C-36, -47, -518; G.S. 115C, art. 35

Cross References:

The board encourages individuals and organizations to consider making a gift or bequest to the school system. Such gifts foster community support for the schools and improve the school system for the benefit of students and others.

Upon receiving notification of a donor's intent to offer a gift to a school, a principal shall give written notification to the superintendent that states the nature of the gift and the purpose for which it is being donated. The superintendent shall ensure that any offered gift imposes no undue financial burden or obligation on the school system.

The board establishes the following conditions for the acceptance of gifts by schools or the school system:

1. The board reserves the right to determine in each particular case the appropriateness of any contribution or gift to the schools or the school system and may accept or reject a contribution or gift as the board sees fit.
2. The board may reject any gift or donation that the board determines is in conflict with the educational mission of the school system.
3. Any offers of gifts or bequests constituting cash or certified funds which are offered without conditions, specifications or directions regarding its use, may be accepted and approved by the superintendent or finance officer. Such funds shall be delivered immediately to the superintendent or finance officer, deposited in the proper fund as designated by the superintendent and school finance officer and reported to the board within thirty (30) days of receipt.

Any offers of gifts or bequests constituting cash or certified funds which are offered with conditions, specifications or directions regarding its use, must be approved and accepted by the board and, subsequently, deposited in the proper fund as designated by the superintendent and school finance officer.

4. Any offers of services as a gift or gifts which are offered without conditions, request for monetary payment, specifications or directions regarding their acceptance may be accepted and approved by the superintendent. Prior to accepting such gift of service, the superintendent shall consider the gift's suitability, any safety hazards and any costs to accept the gift and shall take sufficient precautions to avoid any liability to the board for the acceptance of such gifts. Such gifts of service shall be reported to the board within thirty (30) days of receipt.
5. Except for gifts of service, the superintendent shall evaluate any offers of gifts or bequests that are not cash, certified funds or gifts of nominal value. The superintendent shall consider the gift's suitability, any safety hazards and costs to accept or maintain the gift and will make a recommendation to the board of whether to accept the gift. For computer equipment or

other technological resources, the superintendent shall ensure that such items are compatible with minimum hardware and software standards set by the technology director.

6. Gifts of real or personal property will be accepted by the board only if the donor can demonstrate that he/she has clear and free title to the property.

7. The donor may request that a gift or bequest be designated for use in a particular area. However, the board reserves the right to utilize the gift as it deems appropriate.

8. The superintendent or board shall not accept a gift that imposes any undue financial burden or obligation on the school system.

9. All supplies and equipment purchased with funds from any donor become the property of the board, and the title to such property vests in the board.

10. Unless otherwise specified in a written agreement approved by the board, any gift or bequest becomes the property of the school system. If the board at any time determines that such property is unnecessary or undesirable for public school purposes, the board may sell such property in accordance with state law.

11. The board has no responsibility and makes no promises to continue any program initiated with donor contributions once the donated funds are expended.

12. Before installation, the superintendent or his/her designee must approve the design, location and construction material of gifts that will become a permanent part of the school facility or grounds, such as playground equipment, bleachers, scoreboards, outdoor lights, fences, or other structures or equipment. Any such gift also must meet any required safety standards.

13. The superintendent shall develop and implement the means of recognizing contributors.