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## Gifts and Donations Procedures

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## *Introduction*

Policy 706, Acceptance of Gifts, was revised and Board approved on 11/13/2018. The policy states the School Board must accept the donations and gifts presented to the school district. This procedure will clear up the process that need to be completed according to this policy.

## *Examples of Gifts/Donations*

- Donations (monetary or non-monetary) from corporations
- PTO donation to the school for field trips or other expenses
- Booster club donations (monetary or non-monetary) for athletic equipment, bussing fees, and expenses
- Donations (monetary or non-monetary) from individuals

## *Examples of what is NOT Gifts/Donations*

- Profits from selling products such as candy, magazines, etc
- Profits from school events such as carnivals, book fairs, etc
- Parents paying part or all of the cost of a field trip for their own children
- Grants
  - Grants are not considered gifts. A grant is sought by the district or a program within the district. All grants must be accepted separately and maintenance coordinated with the district office

## *Procedures for Accepting Gifts*

1. Complete a Gift Acceptance Form for each monetary or non-monetary gift received
  - a. Monetary Gifts: attach the check to the Gift Acceptance Form
  - b. Non-monetary Gifts: describe the gift on the form
2. Type a letter of appreciation and address an envelope
  - a. The letter must include the following wording (as prescribed by law):

**Keep this letter as documentation of your \_\_\_\_\_ contribution. Your gift is fully tax deductible; Lake Superior School District federal tax identification number is 41-6001896.**
  - b. In blank area, list either monetary amount given or description of the non-monetary donation
3. Send all paperwork to the District Office and retain a copy for your records.
  - a. Paperwork must be reviewed in advance by the building principal prior to sending to the District Office
4. Once the Board approves the donations/gifts, the letter of appreciation will be sent out by the District Office.