

### DONATED ITEMS

The Harpursville Central School District has enjoyed the benefits of donated items in helping to supplement or supplant the resources of the District. IT has not been the practice of the District to create a document that would allow the donor any tax benefits. Neither has it been the practice of the District to review the value of the donation prior to the acceptance of the item(s).

In some cases, donations have resulted in additional repair or disposal costs to the District because:

- the donated item is not needed
- the donated item is or becomes obsolete and is no longer repairable

Additionally, some donated items have been actively used and are programmatically useful but have not been appropriately added to the inventory records of the District. As such, these donated items may not be covered in the event of a fire or theft since, technically, they do not exist without the proper recording.

To protect the District from defective or unusable equipment and to ensure that the District is in receipt of items that are useful to the short term or long term programmatic goals, the following process is recommended:

1. Creation of a formal donation committee of which at least one member shall have programmatic cognizance in the category of the donation. For example, the Athletic Director would evaluate the donation of athletic equipment and made the appropriate recommendation to accept or decline the donation to the committee. The committee composition should be members of the Administration and/or Department Heads and any donations could be reviewed on an ad hoc basis.
2. Donation will be communicated directly to the committee with information that will minimally include the type of equipment, age of equipment, anticipated use of equipment, cost of 1) any repairs that might be necessary to retrofit or upgrade equipment or 2) transportation to the District, where equipment would be stored and approximated value as of the date of the donation. If the donation would be replacing existing equipment, the description of the item(s) being replaced would also be necessary.
3. The committee would evaluate the donation and recommend to the Superintendent to accept or decline the donation with a written explanation supporting the recommendation. The Superintendent would then make their recommendation to the Board of Education for acceptance or declination. Upon action by the Board of Education, the decision would be sent, in writing, to the potential donor and/or the school contact.
4. If accepted, the donation would be added to the inventory of the District.

5. The District will not accept any donation until action by the Board of Education. The District will not store any equipment pending the decision.

In the instance where a monetary donation is being offered that specifies or directs the district to purchase specific items with the donation, the process would be the same except that the district should communicate the name, brand, model or other pertinent information relative to the proposed purchases(s) to the donor in order that there be consensus prior to the acceptance of the funds by the district.

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