

## CONTRIBUTIONS TO THE DISTRICT

**Board Policy**

The Idaho Statute Legislature has enacted permissive legislation, which allows public school districts to accept contributions of money and/or property. Such contributions can assist the Shelley Joint School District No. 60, its patrons and students, and under applicable tax laws provide benefits for those providing such contributions.

**Suggested Implementation Guidelines**

In order to establish a procedure and implement the above policy, the following guidelines are in effect:

1. Gifts may be made directly to individual school, or to the District.
2. The individual providing such donation (donor) may specify the purpose for which the funds will be used, or may leave that optional with the District or individual school.
3. Whenever a gift or donation is made, it is incumbent upon the District administrator to provide assurance to the donor the request will be respected and used as specifically requested by the donor. As such, all donations of money, property or equipment will be shown on the attached Acknowledgment of Gift form, mailed to the donor's most recent address, or given, if possible, at the time the donation is received. The Acknowledgment of Gift form will be completed in triplicate, with the original provided the donor, the second copy retained by the District administration, and the third copy forwarded to the District Central Office for accounting and filing. Such forms must be completed regardless of the gift amount.
4. It is required that all monies thus received are to be properly accounted in the District's accounting procedures, and deposited into the dedicated accounts.
5. Since the District and its employees cannot, and must not, acknowledge value, except in areas of cash donations, the attached form entitled Acknowledgment of Gift will convey a complete listing of the property or equipment thus donated, upon which the donor shall establish an amount.

Policy Number \_\_\_\_\_ 802.70

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Date of Adoption \_\_\_\_\_ May 12, 1987

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**Acknowledgment of Gift**

Shelley Joint School District No. 60 gratefully acknowledges the receipt of the herein after described cash or property from \_\_\_\_\_. The District acknowledges receipt of the cash or property as charitable gift on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, and expresses its appreciation for the same.

Description of Gift:

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If dedicated to a project or program, so indicate:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
District Representative