

The following basic principles shall apply to all gifts accepted by the school district:

1. Gifts to employ “regular” full or part-time personnel shall be discouraged
2. Gifts that involve significant costs for installation or maintenance, or initial or continuing financial commitments from school funds shall be discouraged
3. Gifts to individual members of the staff by student, parents, or organizations shall be discouraged.
4. Gifts on a matching basis requiring money, property, or services by the district shall be discouraged.
5. Gifts to the school district become the property of the district and are subject to the same controls and regulations that govern the use of all district-owned property.
6. Any purchase to be funded by a cash donation must be processed in accordance with district policy.
7. Gifts that meet the definition of a fixed asset as outlined in the district policy on inventories must be added to the school’s fixed asset inventory.
8. The authority of the appropriate principal, director, or program manager is to accept gifts with a value of \$1,000 or less. The authority of the superintendent or designee is to accept gifts with a value in excess of \$1,000 but less than \$10,000. Contributions with a value in excess of \$10,000 will be presented to and acted upon by the board of trustees.
9. At the time of acceptance of the gift, there will be a definite understanding with regard to the use of the gift, including whether it is intended for the use of one particular school or all schools in the district. It is the responsibility of the appropriate principal, director, or program manager to approve and accept the gift, process the appropriate forms to update inventory, and to send an acknowledgement letter to the donor.



**LEGAL REFERENCE:**

*Idaho Code Sections 33-*

ADOPTED: 6/13/05

AMENDED: