

Noncash Donations

Guidelines regarding noncash donations are as follows:

1. Any item, whether purchased or donated, that is given to a school or program of the District by a group or individual will become the property of the District. The principal or program supervisor will submit to the Financial Services Department a written listing of each gift, its value, and the name of the donor within five working days of receipt of the gift. The school's Fixed Asset Manager shall record donated property valued at less than \$5,000 on the school's Site-Based Inventory Management System. The Financial Services Department will record the gift(s) on the fixed asset inventory of the District when the value of the donated property is \$5,000 or more.
2. If the item is given without a specific use designation, the item may be allocated for use by any school or program upon the decision of the Superintendent or designee.
3. If the item is given with a specific use designation, the item will be used only for the designated purpose or in the designated school or program. It will be the responsibility of the principal or program supervisor to clearly identify each item that has a specific use designation.

Cash Donations

Guidelines regarding cash donations are as follows:

1. Cash donations given to a campus may be retained in the campus activity fund if under \$1,000 or if over \$1,000 and with no restrictions as to purpose. A separate ledger account will be established for accounting for the use of these funds. At the time of the donation, a report must be made to the Financial Services Department indicating the donor's name, address, phone, federal identification number, amount of donation, specified purpose (if any), and the account assigned in the activity fund for this donation. The annual audit of the activity fund will include a review of the use of these funds.
2. Donations equal to or greater than \$1,000 that are restricted as to purpose will be sent to the Financial Services Department for inclusion in the District's Special Revenue Fund. This does not apply to funds raised by the PTO/PTA/Boosters and donated to the schools. A special account or group of accounts will be assigned and the funds made available to that campus through the District purchasing system.
3. Donations of any amount for the general use of the District will be sent to the Financial Services Department for deposit into the General Fund Revenue.

4. The Financial Services Department will issue an acknowledgement of receipt of donated funds to the donor, even if the donation is under \$1,000 and held at the campus.

**Grant Approval
Process**

The Superintendent must approve all grants under \$10,000. Unless required by the grantor, the Board must only approve grants in excess of \$10,000.

Grants awarded to individual staff, campuses, or the District will be accounted for within the Special Revenue Fund.

A written description of each grant must be submitted to the appropriate Associate/Area Superintendent for review before completing the application. Information to be provided includes:

1. Name, address, phone, federal ID#, and contact person of the grantor.
2. Description of the grantor's purpose or mission statement.
3. Purpose of the grant.
4. Amount of the grant.
5. Type of grant-advance or reimbursement.
6. Grant period (if any).
7. Required reports (if any) and reporting periods.
8. Special terms or restrictions of the grant or contract.
9. Terms for return of grant funds to grantor if grant provides for any time or use limitations.
10. Any matching of funds or other cost that may be incurred by the District as a result of accepting the grant.
11. Name of the District coordinator of the grant (directing and approving the use of the funds).
12. Name, address, phone, federal identification number of any specified recipient of these funds (such as for scholarships).

Upon approval by the Superintendent or Board, the written description of the grant and a copy of the application submitted to the granting agency will be filed with the Associate Superintendent of Financial Services. A copy of the final approval, approved budget, and term of the grant received from the granting agency will be filed with the Associate Superintendent of Financial Services when received.