A. Individual buildings generally make arrangements for donations received by the District. Donations include both cash donations and donations of goods and services. In many cases, the IRS requires that the District provide certain documentation to the donor about their donation. The Business Services office will review each situation individually to ensure the required documentation is sent to the donor. The individual buildings should follow these procedures for donations received by the buildings:

1. For cash donations:
   
   Over $250 ............................................................. Notify Business Services
   Under $250 ........................................................... No notification needed

2. For donations of other property:
   
   Over $250 ............................................................. Notify Business Services
   Under $250 ........................................................... No notification needed

3. For donations (cash or non-cash) where goods or services provided to donor:
   
   Total received from donor over $75 ...................... Notify Business Services
   Total received from donor less than $75.............. No notification needed

In considering the above thresholds, donations are not aggregated to determine if the applicable threshold has been met. The donations must be a single contribution exceeding the above thresholds.

B. The following information is needed for donations that require notification to the Business Services office:

   Date received
   Name and address of donor
   Amount of donation
   Description of property donated (if necessary)
   Description of goods or services provided to donor (if necessary)

C. Business Services should be notified of donations as soon as possible after a representative of the school district has received the donation. Donations, as all deposits, are to be deposited immediately into the District’s bank account.

D. The District is not responsible for determining the value of non-cash property donated to the District. The dollar thresholds included above for non-cash property should be based on information either provided by the donor, or our best estimate if the property could exceed the applicable threshold. The District will not provide the donor with a substantiation of the value of property donated to the District, but will provide substantiation that the District received the items.
E. The District is responsible for determining the value of any goods and services provided to donors in exchange for their contribution. Token goods provided to donors at little or no cost to the District can be ignored in determining if any goods or services were provided to donors.