



## MEMO

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Re: Donation Procedures

There are three types of donations: straight donations, monetary and property donations. Each one is handled differently.

### Straight Donations

A straight donation is when a donor would like to give directly to the school and not receive any documentation from the School Board. If the straight donation is monetary, the school would accept the donation, write a receipt for the donor, and deposit the money into the appropriate code. If the donation is property, the school would simply accept the donation.

### Monetary Donations

When the school division receives a monetary donation, please take the donation to your office associate and/or bookkeeper. If the donation does not come with a personal memo from the individual or organization, please draw up a memo that states the following:

- ✓ Date of actual donation
- ✓ Amount of donation
- ✓ Name of individual or organization
- ✓ Address of individual or organization
- ✓ Code for deposit of donation
- ✓ If the donation is to be used specifically, please state what they want to support
- ✓ If they want to be an anonymous donor, this must be stated in the memo. If the donor would like to remain anonymous, this means that the only people aware of the donation would be the school personnel who wrote up the memo and the clerk of the School Board when she writes the letter for the donor.

After drawing up the memo, attach the check to the memo and send the donation to Kimberly Rhodes in the Department of Fiscal Services.

## Property Donations

When the school division receives property for donation, it must be approved by Fiscal Services. We appreciate all donations, but we must be sure that the property meets certain standards. Once approved, please follow the steps above in regards to drawing up a memo. However, this type of donation only requires the following:

- ✓ Name of individual or organization
- ✓ Address of individual or organization
- ✓ Description of donated property
- ✓ If the donation is to be used specifically, please state where the property will be used
- ✓ If they want to be an anonymous donor, they must state this in the memo. If the donor would like to remain anonymous, this means that the only people aware of the donation would be the school personnel who wrote up the memo and the clerk of the School Board when she writes the letter for the donor.

Note: When the school division receives property, there is no need to place a value on the property or a code for deposit.

After drawing up the memo, send it to Kimberly Rhodes in the Department of Fiscal Services.

## School Board Hearing of Donation

Once the documentation for either type of donation is received by Fiscal Services, an agenda item is drawn up for the School Board to be heard. Once heard, the School Board will draw up a letter to send to the donor to serve for their tax purposes. For property donations, this is where the process ends. However, if the donation is monetary, the donation goes on to be heard by the Board of Supervisors. Afterwards, the funds are deposited into the code designated by the receiving school/department.

If you have any questions regarding donation procedures, please contact Kimberly Rhodes in the Department of Fiscal Services.