

AP 5300: Gifts

1. Ownership

- 1.1 All gifts of materials, equipment and money, when accepted, will become the property of the Board. The donor may designate to which school or for which purpose the gift will be given.

2. Approval

- 2.1 All offers of gifts, materials, equipment and money must be approved by the Superintendent/CEO, the Secretary-Treasurer or a designate, in consultation with the Principal(s)/Supervisor(s) of the receiving school(s)/department(s), prior to the acceptance of the gift. If there is any doubt to the usefulness or appropriateness of the gift, or if there is any concern that the Board may incur additional costs for liability as a result of the gift, the gift may be declined.
- 2.2 All materials, books, equipment, etc. donated must meet the same standard as selection criteria (educational, safety, etc.) applied to all School District purchases.

3. Receipt for Tax Purposes

- 3.1 If donors request a receipt for tax purposes, the following will apply:
 1. Tax receipts will not be issued for donations of less than twenty-five dollars (\$25).
 2. Cash donations must be made payable to School District No. 8 (Kootenay Lake) and forwarded to the School Board Office for receipt. The donations will be allocated to the school or program for which they were intended.
 3. Donations in kind will be evaluated by a person or persons knowledgeable in that area, designated by the Secretary-Treasurer, prior to a receipt being issued.
 4. Tax receipts will not be issued to parents/guardians for payment of fees or donations that benefit their own child(ren).

4. Disposal

- 4.1 As the equipment donated becomes obsolete or has completed its useful life, it may be disposed of, in accordance with Board policy.