

**Income****DONATIONS AND GIFTS OF PROPERTY**

When any organization or group contributes or donates equipment for any school or location, the following applies:

1. Donor to provide fair market value per item.
2. All equipment that is a donation or a gift with a value of \$15,000 or greater in aggregate is routed to the Region Center to present to the Board as an agenda item seeking Board acceptance upon recommendation of the aforementioned office.
3. All equipment that is a donation or a gift with a value of less than \$15,000 in aggregate requires Region Center approval. No Board approval is required.
4. All equipment that is a donation or a gift with a value of \$1,000 or greater must have the prior approval of the responsible department that maintains or repairs that type of equipment in order to access the cost benefit of operating and maintaining the equipment donated. Computers and peripherals are to be evaluated for the feasibility of use and maintenance by the Department of Instructional Technology.
5. Any equipment consisting of motor vehicles, aircraft, boats, etc., regardless of their value requires approval of the Office of Risk and Benefits Management.
6. All equipment that is a donation or a gift with a value of \$1,000 or greater must be reported to Property Accounting. The "Incoming Control Equipment" Form Fm-1669 Rev. (09-03) should be used for reporting and inclusion into the District's Property Master File at fair market value. The form can be obtained by calling Stores & Mail Distribution at 995-3000.

Specific Authority: 1001.41(1)(2); 1001.42(22); 1001.43(10) F.S.

Law Implemented, Interpreted, or Made Specific: 274.02(1); 1011.19 F.S.

**History:** THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

New: 7-8-98

Amended: 3-16-05