

The district will seek and utilize all available sources of revenue for financing its educational programs, including but not limited to revenues for non-tax, local, state, and federal sources. All revenues received for the district will be properly credited to the appropriate fund and account as specified by federal and state law as well as the accounting and reporting regulations and guidelines for Idaho school districts.

The district may also accept gifts, grants, and bequests in the form of cash donations or real or personal property in accordance with policy 830 when it is in the best interest of the district to do so. Once accepted by the district, the gift, grant, and/or bequest will become the sole property of the district and subject only to the control of the district.

Money collected in individual schools or in the district office for sale of property, student fees or charges, or fees collected for use of school facilities shall be deposited by the building principal or designee to the proper fund and an accounting made to the district office.

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**LEGAL REFERENCE:**

Idaho Code Sections:

33-701 *et seq.* – Fiscal Affairs of School Districts

**CROSS- REFERENCE:**

830 – Gifts, Grants and Bequest

**ADOPTED:** January 13, 1999

**AMENDED:** January 20, 2026