

*** RED TEXT REFLECTS STAFF AND PTAC FEEDBACK IN RESPONSE TO BOARD MEMBER QUESTIONS AT THE APRIL 27, 2017 BOARD MEETING.**

REGULATIONS FOR PUBLIC DONATIONS TO THE SCHOOLS

I. Purpose

Alexandria City Public Schools (ACPS) welcomes donations from individuals, organizations, corporations, and community groups if their donation enhances the educational or extracurricular experiences of students. However, donations must include a review of items to ensure their safety and usability by the school division. Accepted donations will be utilized in a manner that is consistent with the goals of ACPS. The purpose of this regulation is to distinguish between different types and levels of donation, establish clear standards for what is acceptable, and clear processes for accepting and acknowledging donations.

II. Definitions

A. **Donation:** A nonreciprocal monetary gift (the transfer of funds) or ~~in-kind~~ gift of property (the transfer of real property or any other kind of assetpersonal property) to Alexandria City Public Schools.

B. **Grant:** Non-repayable funds disbursed by one party (grant maker), (e.g., a government department, corporation, foundation or trust), to the school division, one of its departments, programs, schools, or teachers for a specific educational purpose. Such purposes may include but are not limited to:

- Implementing special school programs;
- Pursuing extra student activities; or
- Furthering a teacher's training, studies or interests.

In order to receive a grant, some form of "grant writing," often referred to as either a proposal or an application, is typically required. Most grants are made to fund a specific project and require some level of compliance and reporting.

C. **Department Head:** Central Office Department Chief or Director

D. **Standards of Acceptance:** Defines which donations meet technical, safety, or programmatic requirements that deem them beneficial to ACPS and its students. In addition, to meet the standards of acceptance, all donations must be consistent with policies KJ and KQ.

E. **Unrestricted Donation:** A donation made by a donor with no limitations on how it is to be used by ACPS.

F. **Restricted Donation:** A donor-imposed restriction that limits or directs the use of a donated asset, (such as to a particular ACPS school, department or program, or to create

an endowment), but which does not undermine the voluntary, nonreciprocal transfer of the asset to ACPS.

- G. **Disbursement Condition:** A donor-imposed, conditional promise to give that retains rights and privileges on the asset donated, or which creates a barrier that must be overcome before the asset becomes a contribution (i.e., one that requires particular action by the School Board to fully realize the donation).

III. Regulation Standards

- A. This regulation governs the acceptance of donations made to the School Board and/or ACPS, including those made by organizations affiliated with ACPS (i.e., Parent Teacher Associations (PTAs) and booster clubs). Acceptance of donations by individual employees and Board Members must be in accordance with Policy GBI.
- B. Donations may include equipment, materials, supplies, capital items (e.g., buildings, vehicles, machinery, computer systems, furniture), or money given to the school division or to an individual school, department or program for use in achieving or in conjunction with educational or extracurricular objectives.
- C. ACPS is not obligated to accept any donation. Donations presented by an individual or organization that are onerous for the school division to use or store, or which arise from funds raised in a manner that ACPS deems to be incompatible with its goals will be refused. Donors should make every attempt to deliver accepted donations to ACPS. The school division will only consider picking up donations in extraordinary circumstances.
- D. All accepted donations become the property of the Alexandria City School Board and are to be recorded as assets in accordance with Policy ECA.
- E. If a donor wishes to specify the purpose(s) and/or recipient(s) of the donation, the donor must do so in writing. As stated in Policy KH, such requests are considered “restricted donations,” and not “disbursement conditions.”
- F. To meet donation *standards of acceptance*, a donation must:
1. Have a purpose consistent with the goals of ACPS;
 2. Impose no undesirable, unacceptable, or hidden costs in terms of resources (staff, time, maintenance, budget, materials, etc.) to ACPS;
 3. Place no unacceptable conditions or restrictions on the school division or its educational or extracurricular programs;
 4. Not assume that the School Board will accept responsibility for continuing the benefit of or program supported by the donation if or when the funds are exhausted; and
 5. Meet any applicable federal, state, and/or local laws and regulations, Board policies, regulations or guidelines associated with its construction or use; and meet any applicable safety standards.

G. ACPS may determine that a donation should not be accepted if the donor has been involved in, or gives the appearance of being involved in, any of the following:

1. Involvement in serious criminal activity;
2. Promotion of hostility or violence;
3. An attack on individuals or groups on the basis of any type of discrimination prohibited by Policy AC;
4. Discrimination prohibited by any law or School Board policy;
5. Promotion of the use of drugs, alcohol, tobacco or firearms;
6. Promotion of sexual, obscene, or pornographic activities; or
7. Promotion of any image that is not in keeping with the established goals and purposes of the School Board.

IV. Donation Acceptance Procedures

- A. Small-scale school supply donations are not subject to this regulation. Therefore, ~~in-kind-supplies or property~~ donations made to individual schools, departments or programs with an estimated value of less than ~~\$50~~\$100 are not subject to the Donation Acceptance Procedures, and may be made directly to the school or department. Submission of online donation forms is not required for such items.
- B. All monetary donations of less than \$1,000, as well as ~~in-kind~~supplies/property donations greater than ~~\$50~~\$100 but less than \$1,000 that do not attach disbursement conditions may be accepted by the Department Head or building principal without further approval. However, the principal or Department Head must first determine that the donation meets the standards of acceptance before accepting it and submitting the ACPS online donation form. School principals or Department Heads shall receive the donation in accordance with the Office of School, Business and Community Partnerships donation acceptance procedures. (See Donation Acceptance Procedures Chart below).
- C. Donations with an estimated value of greater than \$1,000 but less than \$2,500 that do not attach disbursement conditions do not require ACPS Board approval, but must be submitted through the ACPS online donation form. The Office of School, Business, and Community Partnerships will determine if the gift meets the standards of acceptance, and consult with the Department Head that aligns with the donation to explore the donation's viability. If the donation is accepted it will be reported in the ACPS donations database.
- D. In accordance with Policy KH, donations that have an estimated value of \$2,500 or greater or that attach disbursement conditions, require School Board approval. For such donations, the Superintendent or the Director of School, Business and Community Partnerships will advise the Board on whether the gift meets the standards of acceptance and recommend it for approval or disapproval at a School Board meeting. The Office of School, Business, and Community

Partnerships will consult with the Department Head that aligns with the donation and enter the gift information into the ACPS donations database.

E. The information to be entered into the ACPS online donation form includes:

- Donor’s name;
- Donor’s contact information;
- Donor’s business or organization (if applicable);
- Type of donation;
- Amount of donation;
- Designation regarding any restrictions or conditions attached to the donation;
- Relationship between the donor and any ACPS employee, student, School Board member, or the Superintendent; and
- Any additional information.

This information will then be automatically entered into the ACPS donations database if the donation is accepted.

F. Department Heads will work with the Office of School, Business, and Community Partnerships to periodically update the standards of acceptance for donations and will consult as needed regarding the alignment and distribution of particular donations with these standards.

G. The following chart summarizes the steps and required approvals throughout the donation acceptance process.

| Donation Value | Donation Acceptance Procedures |
|--|---|
| <p>\$0-\$50-100 Small-Scale School Supplies/ In-kind Property Donations</p> | <ul style="list-style-type: none"> • If donated to a school, the principal accepts the donation. • If donated to a specific department, the Department Head accepts the donation. • An ACPS online donation form is not required. |
| <p>\$0-\$999 Monetary Donations</p> | <ul style="list-style-type: none"> • The donation must meet the standards of acceptance. • The principal or Department Head accepts the donation and submits the ACPS online donation form to the Office of School, Business, and Community Partnerships. • The Office of School, Business and Community Partnerships will acknowledge receipt to the donor. |

| Donation Value | Donation Acceptance Procedures |
|---|---|
| <p>\$50100-\$999 <u>In-kind</u> <u>Property</u> Donations</p> | <ul style="list-style-type: none"> • The donation must meet the standards of acceptance. • The principal or Department Head accepts the donation and submits the ACPS online donation form to the Office of School, Business, and Community Partnerships. • The Office of School, Business and Community Partnerships will acknowledge receipt to the donor. |
| <p>\$1,000- \$2,499</p> | <ul style="list-style-type: none"> • The donation must meet the standards of acceptance. • The Office of School, Business and Community Partnerships will submit the gift through the ACPS online donation form, review the donation, consult with the appropriate Department Head, and if accepted, will contact the donor(s) and the proper next steps for delivery will be established. • The Office of School, Business and Community Partnerships will acknowledge receipt to the donor. |
| <p>\$2,500 and above; or attaches disbursement conditions</p> | <ul style="list-style-type: none"> • The donation must meet the standards of acceptance. • The Office of School, Business and Community Partnerships submits the gift through the ACPS online donation form. • The Superintendent or the Director of School, Business and Community Partnerships reviews the donation and consults with the appropriate Department Head and recommends Board approval or disapproval. • The School Board approves or disapproves the donation. • The Office of School, Business and Community Partnerships contacts the donor(s) and the proper next steps for delivery are established. • The Office of School, Business and Community Partnerships will acknowledge receipt to the donor. |

Established:

Legal Ref.: Code of Virginia, 1950, as amended, [§ 22.1-126](#).

Financial Accounting Standards Board, 1993. Accounting for Contributions Received and Contributions Made. *Statement of Financial Accounting Standards No. 116*, p.20. <http://www.fasb.org/resources/ccurl/770/425/fas116.pdf>

Cross Refs.: AC Non-Discrimination
 ECA Inventory and Reporting of Loss or Damage

- FFA Naming School Facilities
- GBI Staff Donations and Solicitations
- KH Public Donations to the Schools
- KJ Advertising in the Schools
- KQ Commercial, Promotional, and Corporate Sponsorships and Partnerships

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