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.

This regulation governs the acceptance of donations made to the Alexandria City School Board (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 ACPS policy including GBI.

Definitions

A. **Donation**: A nonreciprocal monetary gift (the transfer of funds) or gift of property (the transfer of real property or *any other* kind of personal property) to ACPS.

- 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, Executive Director, 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 Board to fully realize the donation).

Regulation Standards

A. 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.

B. 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.

C. All accepted donations become the property of the Board and are recorded as assets in accordance with Policy ECA.

D. If a donor wishes to specify the purpose(s) and/or recipient(s) of the donation, the donor must do so in writing or on the donation submission form. As stated in Policy KH, such requests are considered "restricted donations," and not "disbursement conditions."

E. 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 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.

F. 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 activity that is not in alignment with ACPS goals and purposes including but not limited to:

Promotion of hostility or violence;

3. An attack on individuals or groups on the basis of any type of discrimination prohibited by Policy AC;

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- 4. Discrimination prohibited by any law or 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 Board.
- G. If a donation has a restriction (restricted donation) that requires the naming of a school division facility, the naming process follows the procedures outlined in Policy FFA and regulation FFA-R.

Donation Acceptance Procedures

- A. All monetary donations of less than \$1,000, as well as supplies/property donations less than \$1,000 that do not attach disbursement conditions may be accepted by the department head or building principal. 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 must receive the donation in accordance with the Office of Community Partnerships and Engagement donation acceptance procedures. (See Donation Acceptance Procedures Chart below).
- B. Donations with an estimated value of greater than \$1,000 but less than \$5,000 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 Community Partnerships and Engagement will determine if the gift meets the standards of acceptance, and consult with the department head or principal 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.
- C. In accordance with Policy KH, donations that have an estimated value of \$5,000 or greater or that attach disbursement conditions, require Board approval. For such donations, the Superintendent or the Executive Director of Community Partnerships and Engagement will advise the Board on whether the gift meets the standards of acceptance and recommend it for approval or disapproval at a Board meeting. The Office of Community Partnerships and Engagement will consult with the department head or principal that aligns with the donation and enter the gift information into the ACPS donations database.
- D. Department heads work with the Office of Community Partnerships and Engagement 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.
- E. The following chart summarizes the steps and required approvals throughout the donation acceptance process.

Donation Value	Donation Acceptance Procedures
\$0-\$999	• If donated to a school, the principal accepts the donation.

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Small-Scale School Supplies/ Property Donations	 If donated to a specific department, the Department Head accepts the donation. An ACPS online donation form is not required. The donor submits the proper ACPS donation form. The Office of Community Partnerships and Engagement determines if the donation meets the standards of acceptance and consults with the department or school principal that aligns with the donation to explore the donation's viability. The Executive Director of Community Partnerships and Engagement confirms acceptance to the donor, establishes next steps for delivery and acknowledges donation through an official ACPS donation letter of thanks.
\$0-\$999 Monetary Donations	 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 Community Partnerships and Engagement. The Office of Community Partnerships and Engagement acknowledges receipt to the donor.
\$1,000-\$5,000	 The donation must meet the standards of acceptance. The donor submits the gift through the ACPS online donation form. The Office of Community Partnerships and Engagement, reviews the submitted donation form, consults with the appropriate department head, and if accepted, contacts the donor(s) and the proper next steps for delivery will be established. The Office of Community Partnerships and Engagement acknowledges receipt to the donor through an official ACPS donation letter of thanks.
\$5,000 and above; or attaches disbursement conditions	 The donation must meet the standards of acceptance. Office of Community Partnerships and Engagement submits the gift through the ACPS online donation form. The Superintendent or the Executive Director of Community Partnerships and Engagement reviews the donation and consults with the appropriate department head and/or school principal and recommends Board approval or disapproval. The Board approves or disapproves the donation. If approved, the Office of Community Partnerships and Engagement contacts the donor(s) and the proper next steps for delivery are established.

•	The Office of Community Partnerships and Engagement
	acknowledges receipt to the donor through an official ACPS
	donation letter of thanks

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136	Established:	May 1	1, 2017
137			
138			
139	Legal Ref.:		of Virginia, 1950, as amended, § 22.1-126 <u>.</u>
140			ial Accounting Standards Board, 1993. Accounting for Contributions
141			red and Contributions Made. Statement of Financial Accounting Standards
142		No.116	6, p.20. http://www.fasb.org/resources/ccurl/770/425/fas116.pdf
143			
144	Cross Refs.:	AC	Non-Discrimination
145		ECA	Inventory and Reporting of Loss or Damage
146		FFA	Naming School Facilities
147		GBI	Staff Donations and Solicitations
148		KH	Public Donations to the Schools
149		KJ	Advertising in the Schools
150		KQ	Commercial, Promotional, and Corporate Sponsorships and Partnership

REGULATIONS FOR PUBLIC DONATIONS TO THE SCHOOLS

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2 3 **Purpose**

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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 t

This regulation is to distinguishes distinguishs between different types and levels of donations, and to establishes clear standards for what is acceptable, as well as clear processes for 10 11 accepting and acknowledging donations.

This regulation governs the acceptance of donations made to the Alexandria City School Board (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 ACPS policy including GBI.

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Definitions

- A. Donation: A nonreciprocal monetary gift (the transfer of funds) or gift of property (the transfer of real property or any other kind of personal property) to ACPSAlexandria 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.

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C. Department Head: Central Office Department Chief, Executive Director, -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

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 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).

Regulation Standards 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 GBL.

- A. 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.
- B. 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.
- C. All accepted donations become the property of the Alexandria City School-Board and are to be recorded as assets in accordance with Policy ECA.
- D. If a donor wishes to specify the purpose(s) and/or recipient(s) of the donation, the donor must do so in writing or on the donation submission form. As stated in Policy KH, such requests are considered "restricted donations," and not "disbursement conditions."
- E. To meet donation standards of acceptance, a donation must:
 - 1. Have a purpose consistent with the goals of ACPS;
 - 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;
 - 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.

F. 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 activity that is not in alignment with ACPS goals and purposes including but not limited toof 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
- Promotion of any image that is not in keeping with the established goals and purposes of the School-Board.

7.G. If a donation has a restriction (restricted donation) that requires the naming of a school division facility, the naming process follows the procedures outlined in Policy FFA and regulation FFA-R.

Donation Acceptance Procedures

Small-scale school supply donations are not subject to this regulation. Therefore, sSupplies or property donations made to individual schools, departments or programs with an estimated value of less than \$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.

- A. All monetary donations of less than \$1,000, as well as supplies/property donations greater than \$100 but less than \$1,000 that do not attach disbursement conditions may be accepted by the Department department Head not building principal without further approval. However, the principal or Department department Head nust 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 heads shall must receive the donation in accordance with the Office of Community Partnerships and Engagement Office of School, Business and Community Partnerships donation acceptance procedures. (See Donation Acceptance Procedures Chart below).
- B. Donations with an estimated value of greater than \$1,000 but less than \$5,000 \$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 Community Partnerships and Engagement Office of School, Business, and Community Partnerships will determine if the gift meets the standards of acceptance, and consult with the Department department Head head or Pprincipal 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.
- C. In accordance with Policy KH, donations that have an estimated value of \$_\$2,500 _\$5,000 or greater or that attach disbursement conditions, require \$_\$2,500 _\$2,500 Board approval. For such donations, the Superintendent or the \$_\$2,500 _\$2,500 Board approval. For such donations, the Superintendent or the \$_\$2,500 _\$2,500 Board approval.
 Community Partnerships Director of Community Partnerships and Engagement will

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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 Community
Partnerships and Engagement Office of School, Business, and Community Partnerships
will consult with the Department department Head head or Pprincipal that aligns with the
donation and enter the gift information into the ACPS donations database.

143D. The information to be entered into the ACPS online donation form includes:

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- 145 Donor's name;
- 146 Donor's contact information;
- 147 Donor's business or organization (if applicable);
- 148 Type of donation;
- 149 Amount of donation;
- 150 Designation regarding any restrictions or conditions attached to the donation;
- 151 Relationship between the donor and any ACPS employee, student, School Board member, or the

 Superintendent; and
- 153 Any additional information.

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

D. Department Heads—heads will—work with the Office of Community Partnerships and Engagement 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.

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

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

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Donation Value	Donation Acceptance Procedures	
\$0-\$ <u>9995,000</u>	If donated to a school, the principal accepts the donation.	
100	 If donated to a specific department, the Department Head accepts 	
	the donation.	
Small-Scale	 An ACPS online donation form is not required. 	
School	 The donor submits the proper ACPS donation form. 	
Supplies/	 The Office of Community Partnerships and Engagement 	
Property	determines if the donation meets the standards of acceptance, and	
Donations	consults with the Ddepartment or Sschool Pprincipal that aligns	
	with the donation to explore the donation's viability.	
	 The Executive Director of Community Partnerships and 	
	Engagement confirms acceptance to the donor, establishes next	

	steps for delivery and acknowledges donation through an official	
	ACPS donation letter of thanks.	
	•	
\$0-\$999 Monetary Donations	The donation must meet the standards of acceptance. The principal or Department department Head head accepts the donation and submits the ACPS online donation form to the Office of Community Partnerships and Engagemen Office of School, Business, and Community Partnerships. The Office of Community Partnerships and Engagement Office of School, Business and Community Partnerships will acknowledges receipt to the donor.	
Danation Wales	Denetics Assertance Busedones	
Donation Value \$100-\$999	Donation Acceptance Procedures The donation must meet the standards of acceptance.	
4-00 4000		
Property Donations	The principal or Department Head accepts the donation and	
Donations	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. 	
¢01 000	The donation must meet the standards of acceptance.	
\$ <u>0</u> 1,000- \$5,000 2,499	 The donarron must meet the standards of acceptance. The donor Office of Community Partnerships and 	
\$ <u>5,000</u> 2,499	Engagement donor School, Business and Community	
	Partnerships will submits the gift through the ACPS ——online	
	donation form.	
	The Office of Community Partnerships and Engagement-,	
	reviews the submitted donation form, consults with the	
	appropriate Department department Headhead, and if accepted,	
	will contacts the donor(s) and the proper next steps for delivery	
	will be established.	
	The Office of Community Partnerships and Engagement Office of	
	School, Business and Community Partnerships will	
	acknowledges receipt to the donor. will acknowledge donation	
	through an official ACPS donation letter of thanks.	
\$ <u>5,000</u> 2,500 and	The donation must meet the standards of acceptance.	
above;	—Office of Community Partnerships and Engagement The donor	
or	will submit the gift through the ACPS online donation form.	
attaches	The Office of School, Business and Community	
disbursement	Partnerships submits the gift through the ACPS online —donation	
conditions	form.	
	-The Superintendent or the <u>Executive Director of Community</u>	
	Partnerships and Engagement Director of School, Business and	
	Community Partnerships reviews the donation and consults with	

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		the appropriate_Ddepartment Head_head and/or Sschool Pprincipal and recommends Board approval or disapproval. The School Board approves or disapproves the donation. If approved, tThe Office of Community Partnerships and Engagement School, Business and Community Partnerships contacts the donor(s) and the proper next steps for delivery are established. The Office of Community Partnerships and Engagement will acknowledges receipt to the donor and will acknowledge donation through an official ACPS donation letter of thanks.provide an official ACPS donation letter of thanks.provide an official ACPS donation letter of thanks. The Office of School, Business and Community Partnerships will acknowledge receipt to the donor.
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172	Established:	May 11, 2017
173 174 175 176 177 178	Legal Ref.:	Code of Virginia, 1950, as amended, § 22.1-126§ 22.1-126. Financial Accounting Standards Board, 1993. Accounting for Contributions Received and Contributions Made. Statement of Financial Accounting Standards
179		No.116, p.20. http://www.fasb.org/resources/ccurl/770/425/fas116.pdf
180 181 182 183 184	Cross Refs.:	AC Non-Discrimination ECA Inventory and Reporting of Loss or Damage FFA Naming School Facilities GBI Staff Donations and Solicitations
185 186		KH Public Donations to the Schools KJ Advertising in the Schools
187		KQ Commercial, Promotional, and Corporate Sponsorships and Partnership