

I. STANDARDS

- A. If the donation is a fixed asset, it will be processed in accordance with the *Board of Education of Allegany County Capital Asset Procedures*.
- B. Donations presented to the Board of Education for acceptance must first be reviewed, inspected/tested by staff. In certain cases, donations may be required to be certified as meeting industry standards by an external source.
- C. Any donation constituting an improvement to real property must comply with the *Administrative Procedures Guide of the Public School Construction Program*.
- D. The provisions of this policy do not apply to gifts to individuals, which are addressed by the Board's Ethics Regulations BCA.
- E. To be acceptable, a donation must:
 - 1. Have a purpose consistent with the philosophy and goals of the Allegany County Public School System.
 - 2. Impose no undesirable, unacceptable, or hidden costs in terms of resources (staff time, maintenance, budget, materials, etc.) to the school system.
 - 3. Place no unacceptable restrictions on educational or extracurricular programs or the school system.
 - 4. Not endorse any business or product as the primary purpose.
 - 5. Meet any applicable federal, state/local, and school system regulations/guidelines associated with its construction or use.
 - 6. Meet current safety standards.
- F. Donations presented by an organization or individual from funds raised in a manner deemed incompatible with the mission of the school system may be refused.
- G. A written letter of appreciation and acknowledgment will be sent for all monetary donations.
- H. Sponsorship of an activity is acceptable and recognition of sponsorship is permissible with the approval of the Superintendent or his designee.

II. ACCEPTANCE OF DONATIONS

- A. Any individual or organization wishing to make a donation to a school or to the Allegany County Public School System must provide the following information.
 - 1. A description of the donation and full identification of the individual or organization making the donation.
 - 2. If other than monetary, the estimated value of the donation. See KCD-E1
- B. All donations must be submitted to the school principal or appropriate department supervisor for review and recommendation of acceptance. The Public Information Officer is the point of contact for referral to the proper department supervisor.

<u>Items</u>	<u>Office</u>
Books/Media Equipment	Acceleration & Enrichment/Library Media
Educational Supplies	Curriculum, Instruction and Assessment
Computers/Technology Equip	Information Technology
Other Equipment	Operations
Improvement to Real Property	School Facilities
Physical Education Equip.	Physical/Health Education

Only those items deemed acceptable by the school principal or department supervisor maybe recommended for acceptance.

- C. If a donation constitutes an improvement to real property, the donor must provide the information required by the *Administrative Procedures Guide of the Public School Construction Program*.
- D. Contributions from non-school organizations, such as PTA's or booster organizations are considered donations, and as such, must comply with all provisions of Policy KCD Public Gifts/Donations.

III. DONATIONS TO SCHOOLS

- A. For cash and approved item donations to a school valued at \$250 or more, the principal or designee must complete donation form KCD-E1 on behalf of the donor.
- B. The school principal must ensure that the donation complies with the provisions of this policy. This includes obtaining the required review by a supervisor for items listed in II.B. of this regulation and for donations with a value of \$250 or more.
- C. The principal is responsible for completing the donor appreciation and acknowledgement letter found in the Allegany County Public School Accounting Manual expressing appreciation and acknowledgement to the originators of all accepted donations.
- E. Recognition of donors and business partners through the display of an individual or entity logo is permissible pending approval by the Superintendent or his designee and in accordance with Policy FF Naming School Facilities/Properties.
- E. Donations that have an estimated value in excess of \$5000, or constitute an improvement to real property will be presented to the Board of Education for acceptance by formal action.
- F. Donations not requiring Board of Education approval under the provisions of this policy must be presented to a school or program administrator for acceptance.
 - 1. Donations made to individual schools with a value of less than \$250 may be accepted by the school principal without further approval provided this donation meets all other provisions of this policy.
 - 2. Donations made to individual schools with a value of between \$250 and \$5000 may be accepted by the school principal after the appropriate supervisor has given approval.
- G. All accepted donations become the property of the Board of Education of Allegany County.

- H. A written letter of appreciation and acknowledgment will be sent to the originators of accepted donations with a value of \$250 or more. Principals may write a letter of appreciation and acknowledgment for donations with a value of less than \$250.

IV. DONATIONS TO PROGRAMS OR THE SCHOOL SYSTEM

- A. For a donation to a program or the school system, the supervisor must complete donation form KCD-E1 on behalf of the donor. If the program donation is within a school, the principal or his designee must complete the form on behalf of the donor.
- B. Prior to acceptance, the program/department head, school principal or Superintendent or his designee must ensure that the donation complies with the provisions of this policy and obtain any required departmental review.
- C. The program and department head, school principal or Superintendent or his designee is responsible for preparing a written letter of appreciation and acknowledgement for the originators of all accepted donations. For gifts valued at \$250 and over, the letter of appreciation and acknowledgement must both identify the gift and state its cash value.
- D. Donations to the Allegany County Public Schools Foundation, Inc. must be processed in accordance with the by-laws and procedures set forth by the Allegany County Public Schools Foundation, Inc. Board of Directors.

V. COMPLIANCE

- A. School principals and program/department heads are responsible for ensuring that donations not requiring Board of Education approval meet the criteria for acceptance in III.
- B. Each school principal serves as the fiduciary agent for his/her school and as such is responsible for ensuring that all donations are accounted for fixed asset inventory as outlined in the Allegany County Public School Accounting Manual and that donated funds and items are used for legitimate education-related purposes.

Board Reviewed
03/10/15

Superintendent Approved
09/14/17