

**I. Policy Statement**

The Board of Education of Howard County is committed to quality education and comparability of programs for all students. The Board welcomes donations from individuals, organizations, and corporations that enhance the educational or extracurricular experiences of students. However, acceptance of donations must include a review of items to ensure their safety and usability by the school system. Accepted donations will be utilized in a manner that is consistent with the philosophy and goals of the Howard County Public School System.

**II. Purpose**

The purpose of this policy is to provide guidelines for the acceptance of donations.

**III. Definitions**

- A. Educational program - A grouping of operations or activities which is identifiable as a distinct entity with specific goals and objectives for budgetary, operational, and managerial purposes (e.g., music program, gifted and talented program, science program, etc.).
- B. Donations - Equipment, materials, money, or property given to a school or to the school system for use in or in conjunction with educational or extracurricular programs.
- C. Extracurricular Activities – Activities available to students beyond the regular school day that are not required for the satisfactory completion of a particular class.
- D. Fixed Assets – A financial resource that meets all of the following criteria:
  - 1. Is tangible in nature.
  - 2. Has an extended useful life, at least one year.
  - 3. Is not a repair part or supply item.
  - 4. Has a value of \$5000 or more or is a computer
- E. Improvement to Real Property – Materials and labor used to alter the physical appearance or structure of a school site or facility.

- F. Advertising – The display of a message, logo, website, phone number, address, or photograph of an individual, service, or product on school property or in an official school communication in return for a fee.

#### **IV. Standards**

- A. Donations that have an estimated value in excess of \$500, or constitute an improvement to real property will be presented to the Board of Education for acceptance by formal action.
- B. 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 \$500 or less may be accepted by the school principal without further approval provided this donation meets all other provisions of this policy.
- C. If the donation is a fixed asset, it will be processed in accordance with Policy 4040, Fixed Assets.
- D. Donations recommended 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.
- E. Any donation constituting an improvement to real property must comply with Policy 6060, Improvements to School Sites or School Facilities.
- F. All accepted donations become the property of the Howard County Board of Education.
- G. The provisions of this policy do not apply to gifts to individuals, which are addressed by the Board's Ethics Regulations.
- H. To be acceptable, a donation must:
  - 1. Have a purpose consistent with the philosophy and goals of the Howard 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, either explicitly or implicitly, any business or product.
  - 5. Not begin, continue or reinstate a program which the Board is unwilling or unable to consider funding when the donated funds are exhausted.

6. Meet any applicable federal, state/local, and school system regulations/guidelines associated with its construction or use.
  7. Meet current safety standards.
  8. Not be advertising. However, sponsorship of an activity is acceptable and recognition of sponsorship is permissible.
- I. 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.
  - J. If the donation is monetary and is offered to the Board of Education after adoption of the annual budget, the donation must be processed by the county fiscal authority according to The Public School Laws of Maryland.
  - K. A written letter of appreciation will be sent to the originators of accepted donations.

**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 and that donated funds and items are used for legitimate education-related purposes.
- C. Each school principal is responsible for submitting an annual report of all donations received during the year to the business office in accordance with the procedures in the Manual of Policies and Procedures for Administration of School Activity Funds.
- D. The Superintendent/designee will prepare an annual financial report for Policy 4020, Fund Raising and Policy 4010, Donations. This report will contain, by school, a summary for fund raising activity and donations, a list of items donated, a schedule detailing goods and services purchased with cash donations and fund raising proceeds.

**VI. Delegation of Authority**

- A. The Superintendent is authorized to develop all necessary and appropriate procedures to implement and monitor compliance with this policy.

**VII. References**

- A. Legal  
The Public Schools Laws of Maryland, Article III, Section 4-113 and Section 4-117
  
- B. Other Board Policies
  - Policy 4010 Donations
  - Policy 4030 Accountability of School Activity Funds
  - Policy 4040 Fixed Assets
  - Policy 6060 Improvement to School Sites or School Facilities

ADOPTED: June 24, 1982

AMENDED: August 24, 1989  
November 26, 2002  
January 27, 2005

EFFECTIVE: July 1, 2005

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**I. Acceptance of Donations**

- A. Any individual or organization wishing to make a donation to a school or to the Howard County Public School System under the provisions of the policy 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.
- B. All donations must be submitted to the Office of School Administration for review, inspection and/or testing as follows:

<u>Item</u>	<u>Office</u>
Books/Media Equipment	Media and Educational Technology
Educational Supplies	Curriculum, Instruction and Administration
Computers/Technology Equip.	Technology Office
Other Equipment	Safety, Environment and Risk Management
Improvement to Real Property	School Facilities
Cash or Cash Paid for Services	Business Office
Physical Education Equip.	Physical/Health Education and Dance

Only those items deemed acceptable by the Office of School Administration will be recommended for acceptance.

- C. Donations to schools must be approved by the Office of School Administration.
- D. If a donation constitutes an improvement to real property, the donor must provide the information required by Policy 6060, Improvements to School Sites or School Facilities.
- E. 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 4010, Donations.

**II. Donations to Schools**

- A. An individual or group desiring to make a donation to a school must submit a donation form to the school principal.
- B. The school principal must ensure that the donation complies with the provisions

of this policy. This includes obtaining the required central office review and submitting it to the Office of School Administration for approval.

- C. If required, the Office of School Administration will submit donations recommended for acceptance to the Board.
- D. The principal is responsible for preparing a written letter of appreciation to the originators of all accepted donations. Letters for donations accepted by the Board of Education will be drafted by the principal and forwarded to the Board office. For gifts valued at \$250 and over, the letter of appreciation must both identify the gift and state its cash value.
- E. Though advertising is not allowed, recognition of donors and business partners through the display of an individual or company name and/or display of company logo is permissible.

### **III. Donations to Programs or the School System**

- A. An individual or group desiring to make a donation to a program or the school system must submit a donation form to the appropriate program/department head, or to the Superintendent/designee. If the program is within a school, the donation form must be submitted to the school principal.
- B. Prior to acceptance, the program/department head, school principal or Superintendent/designee must ensure that the donation complies with the provisions of this policy and obtain any required departmental review.
- C. If required, the program/department head, school principal or Superintendent/designee will submit a recommendation to the Board of Education for acceptance. If Board action is not required, the program/department head, school principal or Superintendent/designee is responsible for accepting donations in accordance with the provisions of this policy.
- D. The program/department head, school principal or Superintendent/designee is responsible for preparing a written letter of appreciation for the originators of all accepted donations. Letters for donations accepted by the Board of Education should be forwarded to the Board. For gifts valued at \$250 and over, the letter of appreciation must both identify the gift and state its cash value.

**POLICY 4010-PR**  
IMPLEMENTATION PROCEDURES

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