

1 **REGULATIONS FOR PUBLIC DONATIONS TO THE SCHOOLS**
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3 Alexandria City Public Schools (ACPS) welcomes donations from individuals, organizations,
4 corporations, and community groups if their donation enhances the educational or
5 extracurricular experiences of students. However, donations must include a review of items to
6 ensure their safety and usability by the school division. Accepted donations will be utilized in a
7 manner that is consistent with the goals of ACPS.
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9 This regulation governs the acceptance of donations made to the Alexandria City School Board
10 (Board) and/or ACPS, including those made by organizations affiliated with ACPS (i.e., Parent
11 Teacher Associations [PTAs] and booster clubs). Acceptance of donations by individual
12 employees and Board Members must be in accordance with ACPS policy including GBI.
13

14 **Definitions**

15 A. **Donation:** A nonreciprocal monetary gift (the transfer of funds) or gift of property (the
16 transfer of real property or *any other* kind of personal property) to ACPS.
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18 B. **Grant:** Non-repayable funds disbursed by one party (grant maker), (e.g., a government
19 department, corporation, foundation or trust), to the school division, one of its
20 departments, programs, schools, or teachers for a specific educational purpose. Such
21 purposes may include but are not limited to:

- 22 • Implementing special school programs;
- 23 • Pursuing extra student activities; or
- 24 • Furthering a teacher’s training, studies or interests.

25 In order to receive a grant, some form of "grant writing," often referred to as either a
26 proposal or an application, is typically required. Most grants are made to fund a specific
27 project and require some level of compliance and reporting.
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29 C. **Department Head:** Central Office Department Chief, Executive Director, or Director
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31 D. **Standards of Acceptance:** Defines which donations meet technical, safety, or
32 programmatic requirements that deem them beneficial to ACPS and its students. In
33 addition, to meet the standards of acceptance, all donations must be consistent with
34 Policies KJ and KQ.
35

36 E. **Unrestricted Donation:** A donation made by a donor with no limitations on how it is to
37 be used by ACPS.
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39 F. **Restricted Donation:** A donor-imposed restriction that limits or directs the use of a
40 donated asset, (such as to a particular ACPS school, department or program, or to create
41 an endowment), but which does not undermine the voluntary, nonreciprocal transfer of the
42 asset to ACPS.
43

44 G. **Disbursement Condition:** A donor-imposed, conditional promise to give that retains
45 rights and privileges on the asset donated, or which creates a barrier that must be
46 overcome before the asset becomes a contribution (i.e., one that requires particular action
47 by the Board to fully realize the donation).
48

49 **Regulation Standards**
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51 A. Donations may include equipment, materials, supplies, capital items (e.g., buildings,
52 vehicles, machinery, computer systems, furniture), or money given to the school
53 division or to an individual school, department or program for use in achieving or in
54 conjunction with educational or extracurricular objectives.
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56 B. ACPS is not obligated to accept any donation. Donations presented by an individual or
57 organization that are onerous for the school division to use or store, or which arise from
58 funds raised in a manner that ACPS deems to be incompatible with its goals, will be
59 refused. Donors should make every attempt to deliver accepted donations to ACPS. The
60 school division will only consider picking up donations in extraordinary
61 circumstances.
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63 C. All accepted donations become the property of the Board and are recorded as assets in
64 accordance with Policy ECA.
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66 D. If a donor wishes to specify the purpose(s) and/or recipient(s) of the donation, the donor
67 must do so in writing or on the donation submission form. As stated in Policy KH, such
68 requests are considered “restricted donations,” and not “disbursement conditions.”
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70 E. To meet donation *standards of acceptance*, a donation must:
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- 72 1. Have a purpose consistent with the goals of ACPS;
- 73 2. Impose no undesirable, unacceptable, or hidden costs in terms of resources (staff,
74 time, maintenance, budget, materials, etc.) to ACPS;
- 75 3. Place no unacceptable conditions or restrictions on the school division or its
76 educational or extracurricular programs;
- 77 4. Not assume that the Board will accept responsibility for continuing the benefit of
78 or program supported by the donation if or when the funds are exhausted; and
- 79 5. Meet any applicable federal, state, and/or local laws and regulations, Board
80 policies, regulations or guidelines associated with its construction or use; and meet
81 any applicable safety standards.
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83 F. ACPS may determine that a donation should not be accepted if the donor has been
84 involved in, or gives the appearance of being involved in, any activity that is not in
85 alignment with ACPS goals and purposes including but not limited to:
86

- 87 1.
- 88 2. Promotion of hostility or violence;
- 89 3. An attack on individuals or groups on the basis of any type of
90 discrimination prohibited by Policy AC;

- 91 4. Discrimination prohibited by any law or Board policy;
- 92 5. Promotion of the use of drugs, alcohol, tobacco or firearms;
- 93 6. Promotion of sexual, obscene, or pornographic activities; or
- 94 7. Promotion of any image that is not in keeping with the established goals
- 95 and purposes of the Board.
- 96

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

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101 **Donation Acceptance Procedures**

- 103 A. All monetary donations of less than \$1,000, as well as supplies/property donations less
104 than \$1,000 that do not attach disbursement conditions may be accepted by the department
105 head or building principal. The principal or department head must first determine that the
106 donation meets the standards of acceptance before accepting it and submitting the ACPS
107 online donation form. School principals or department heads must receive the donation in
108 accordance with the Office of Community Partnerships and Engagement donation
109 acceptance procedures. (See Donation Acceptance Procedures Chart below).
- 110
- 111 B. Donations with an estimated value of greater than \$1,000 but less than \$5,000 that do not
112 attach disbursement conditions do not require ACPS Board approval but must be
113 submitted through the ACPS online donation form. The Office of Community
114 Partnerships and Engagement will determine if the gift meets the standards of acceptance,
115 and consult with the department head or principal that aligns with the donation to explore
116 the donation’s viability. If the donation is accepted it will be reported in the ACPS
117 donations database.
- 118
- 119 C. In accordance with Policy KH, donations that have an estimated value of \$5,000 or greater
120 or that attach disbursement conditions, require Board approval. For such donations, the
121 Superintendent or the Executive Director of Community Partnerships and Engagement
122 will advise the Board on whether the gift meets the standards of acceptance and
123 recommend it for approval or disapproval at a Board meeting. The Office of Community
124 Partnerships and Engagement will consult with the department head or principal that
125 aligns with the donation and enter the gift information into the ACPS donations database.
- 126
- 127 D. Department heads work with the Office of Community Partnerships and Engagement to
128 periodically update the standards of acceptance for donations and will consult as needed
129 regarding the alignment and distribution of particular donations with these standards.
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- 131 E. The following chart summarizes the steps and required approvals throughout the donation
132 acceptance process.
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Donation Value	Donation Acceptance Procedures
<p>\$0-\$999</p> <p>Small-Scale School Supplies/ 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. ● 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.
<p>\$0-\$999</p> <p>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 Community Partnerships and Engagement. ● The Office of Community Partnerships and Engagement acknowledges receipt to the donor.
<p>\$1,000-\$5,000</p>	<ul style="list-style-type: none"> ● 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.
<p>\$5,000 and above; or attaches disbursement conditions</p>	<ul style="list-style-type: none"> ● 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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135 Established: May 11, 2017

136 Amended: March 7, 2024

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139 Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-126.

140 Financial Accounting Standards Board, 1993. Accounting for Contributions

141 Received and Contributions Made. *Statement of Financial Accounting Standards*

142 *No.116*, 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