

**Board of Education**Effective: February 11, 2021

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**Policy Outline**

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- III. Standards
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**I. Policy Value Statement**

The Board of Education of Howard County is committed to an equitable and quality education and comparability of programs for all students. The Board welcomes and encourages donations from individuals, organizations, and corporations that enhance the educational or extracurricular experiences of students. The Board of Education recognizes, accepts, and appreciates the sovereignty of individuals, organizations, and corporations and their ability to conduct donations and donation campaigns independently. The Board also recognizes its need to ensure the appropriateness of the donations accepted. Therefore, the acceptance of donations, including donations from Parent Teacher Associations (PTAs), Parent Teacher Student Associations (PTSAs), Boosters, and other outside entities, 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 mission and vision of the Howard County Public School System (HCPSS).

**II. Purpose**

The purpose of this policy is to provide guidelines for the review, acceptance, and refusal of donations.

**III. Standards**

- A. All accepted donations become the property of the Board of Education of Howard County.
- B. All donations will be used to supplement rather than supplant HCPSS educational programs.
- C. Donations and donation campaigns that have an estimated value of \$500 or more and/or constitute an improvement to real property, will be presented to the Board for

acceptance by formal action. Donations that are automobiles are excluded from the requirements of this standard.

- D. Donations and donation campaigns with a value of less than \$500 do not require Board approval under the provisions of this policy. These donations must be presented to a school principal or department head for acceptance and approval, provided the donation meets all other provisions of this policy.
- E. If the donation is a fixed asset, it will be processed in accordance with Policy 4040 Fixed Assets.
- F. Donations submitted for acceptance must first be reviewed, inspected, and/or tested by HCPSS employees as appropriate. Certain donated items are required to meet specific industry certification. In addition, HCPSS employees may require that a donation be certified by an external source as meeting industry and HCPSS standards.
- G. Any donation constituting an improvement to real property must comply with Policy 6060 Community Improvements to School Sites or School Facilities.
- H. The provisions of this policy do not apply to gifts to individuals, which are addressed in Policy 2070 Ethics and by the HCPSS Ethics Regulations.
- I. Use of a crowdfunding platform or donation campaign by HCPSS requires pre-approval from the principal for the purpose, content, and approved vendor platform.
- J. Funds received through donation campaigns that exceed or fail to meet targets, will be used for other school educational needs. The potential needs will be detailed at the beginning of all campaigns.
- K. Donations and donation campaigns managed by employees, schools, and school-sponsored organizations must possess the following to be accepted:
  - 1. Have a purpose consistent with the mission and vision of the HCPSS.
  - 2. Impose no undesirable, unacceptable, or hidden costs in terms of resources (employee 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 all applicable federal, state, local, and school system regulations/guidelines associated with its construction or use.
  7. Meet current safety and security standards.
  8. Not be advertising. However, sponsorship of an activity is acceptable and recognition of sponsorship is permissible.
- L. Any individual or organization that presents donations from funds raised in a manner deemed incompatible with the mission of the school system or from donors that promote philosophies incompatible with the mission of the school system may be declined.
- M. A written letter of appreciation should be sent to the originators of accepted donations from the school or department receiving the donation.

#### **IV. Responsibilities**

- A. School principals and/or department heads will ensure that donations meet the criteria for acceptance in compliance with this policy.
- B. Each school principal and/or department head serves as the fiduciary agent for his/her school/department and will ensure that all donations are accounted for and that donated funds and items are used for legitimate education-related purposes.
- C. The Superintendent/designee will ensure that the donations he or she approves meet the criteria for acceptance in compliance with this policy.
- D. Each school principal or department head will submit to the Finance Office an annual report of all donations received during the year.
- E. The Superintendent/designee will prepare a monthly report of donations requiring Board acceptance in accordance with Policy 4010 Donations. This report will contain, by school, a list of donated items and their donor designation or planned use.
- F. The Superintendent/designee will prepare an annual donations report in accordance with Policy 4010 Donations and Policy 4020 Fundraising by Schools and School-Sponsored Organizations. This report will contain, by school or program, a summary of donations.

#### **V. Delegation of Authority**

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

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**VI. Definitions**

Within the context of this policy, the following definitions apply:

- A. 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.
- B. Crowdfunding Platform – The practice of funding a project or venture by soliciting donations, typically via the internet and using social media. A crowdfunding platform is a type of donation campaign.
- C. 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.
- D. Donation Campaign – Organized outreach by a school-sponsored organization, school, or employee(s) to solicit donations either online, by mail, or in person.
- E. 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.).
- F. Extracurricular Activities – Activities available to students beyond the regular school day which are voluntary, and not required for the satisfactory completion of a particular class.
- G. Fiduciary Agent – The person responsible for overseeing school activity funds in accordance with HCPSS policies and procedures.
- H. 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.
- I. Fundraising – This policy varies from Policy 4020 Fundraising by Schools and School-Sponsored Organizations in that a donation is given freely whereas fundraising efforts involve an exchange, typically monetary for goods or services.
- J. Improvement to Real Property – Materials and/or labor used to alter, modify or renovate the physical appearance or structure of a school site or facility.

- K. School-Sponsored Organization – Any organization (e.g., athletic teams, student groups) for which the school provides supervision. PTA/PTSA, Booster groups, and other outside entities are not school-sponsored organizations.
- L. Sponsorship – The act of supporting an event, activity, person, or organization financially or through the provision of products or services.

**VII. References**

- A. Legal  
Annotated Code of Maryland, Education Article, Sections 4-108, 4-114, and 4-118
- B. Other Board Policies  
Policy 2070 Ethics  
Policy 4020 Fundraising by Schools and School-Sponsored Organizations  
Policy 4030 School Activity Funds  
Policy 4040 Fixed Assets  
Policy 4050 Procurement of Goods and/or Services  
Policy 6060 Community Improvements to School Sites or School Facilities
- C. Relevant Data Sources  
Monthly Donations Report  
Annual Fundraising and Donations Report
- D. Other  
Acceptance of Donations form  
HCPSS Ethics Regulations  
HCPSS School Activity Funds Manual

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**VIII. History<sup>1</sup>**

ADOPTED: June 24, 1982  
REVIEWED: July 1, 2012  
MODIFIED: June 12, 2014  
February 11, 2021  
REVISED: August 24, 1989  
November 26, 2002  
January 27, 2005  
June 11, 2020  
EFFECTIVE: February 11, 2021

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<sup>1</sup> Key: *Adopted*-Original date the Board took action to approve a policy; *Reviewed*-The date the status of a policy was assessed by the Superintendent's Standing Policy Group; *Modified*-The date the Board took action to alter a policy that based on the recommendation of the Superintendent/designee did not require a comprehensive examination; *Revised*-The date the Board took action on a policy that based on the recommendation of the Superintendent/designee needed a comprehensive examination; *Effective*-The date a policy is implemented throughout the HCPSS, typically July 1 following Board action.

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**I. Acceptance of Donations**

A. Any individual or organization<sup>1</sup> wishing to make a donation to a school or to the Howard County Public School System (HCPSS) will provide the following information:

1. A description of the donation and full identification of the individual or organization making the donation.
2. The estimated market value of the non-monetary donation.
3. If a donation constitutes an improvement to real property, the donor must provide the information required by Policy 6060 Community Improvements to School.
4. Donors may request their donation remain anonymous to the public.

B. The school, department or program administration to which the donation is directed should complete the Acceptance of Donation form noting the below information:

Donor name and address  
Amount of cash donation  
Nature and fair market value of non-monetary donations  
Nature of any purpose designated by the donor  
Planned use of donation in the absence of a donor designation

C. The school principal or department head for school system donations must ensure the donation complies with the provisions of this policy. This includes documenting this approval on an Acceptance of Donation form, obtaining the required Central Office review and submitting it to the Office of School Management and Instructional Leadership (SMIL) for further approval if required.

D. If donations have an estimated value of \$500 or more and/or constitute an improvement to real property, SMIL will submit donations recommended for

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<sup>1</sup>When making donations, all non-school organizations, including PTAs/PTSAs, Booster organizations, and other outside entities must provide the information described in Section I.A. of these procedures.

acceptance to the Board. Automobile donations are excluded from the Board approval requirements. Donations with a value of less than \$500 also do not require Board approval.

- E. All non-monetary donations must be submitted to SMIL 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./<br>Software/Online Services | Technology Office                          |
| Other Equipment  | Safety, Environment and Risk Management    |
| Improvement to Real Property                             | School Facilities                          |
| Cash or Cash Paid for Services                           | Finance Office                             |
| Physical Education Equip.                                | Physical/Health Education and Dance        |

Only those items deemed acceptable by SMIL will be recommended for acceptance.

- F. Donations to schools must be approved by SMIL.
- G. If a donation constitutes an improvement to real property, the donor must provide the information required by Policy 6060 Community Improvements to School Sites or School Facilities.
- H. Any accepted donations of technology hardware and/or software will be delivered to the HCPSS Logistics Center to be inventoried and distributed as appropriate.
- I. The principal/department head is responsible for preparing a written letter of appreciation to the originators of all accepted donations. For gifts valued at \$250 and over, the letter of appreciation must both identify the gift and state its cash value.
- J. Though advertising is not allowed, recognition of donors and business partners who sponsor activities through the display of an individual or company name and/or display of company logo is permissible.

## **II. Donation Campaigns**

- A. All employees planning a donation campaign will complete the Donation Campaign Approval form and submit it to the principal prior to the start of the campaign. The principal will ensure that the donation complies with the provisions of policy including the use of an approved fundraising organization, appropriateness of fundraising message, acceptability of materials requested, and



planned use of donated items or funds. Further approvals will be obtained based on the level of donations requested as required by this policy.

1. For campaigns that exceed the projected campaign targets, the excess funds will be applied to additional educational needs. These needs must be noted on the Donation Campaign Approval form.
  2. For campaigns that fail to meet projected campaign targets, the funds will be applied to alternative educational needs. These needs must be noted on the Donation Campaign Approval form.
- B. Third parties involved in donation campaigns must be reviewed and approved as fundraisers.
1. This review must be performed by the HCPSS Purchasing Office and should include but not be limited to a review of their terms and conditions, commission levels, performance history, campaign design including rewards to students and their compliance with HCPSS data privacy rules.
  2. Names of approved fundraisers must be provided to HCPSS employees.
- C. At the end of a donation campaign, an Acceptance of Donations form must be completed and approved in accordance with the provisions of the implementation procedures outlined under donations above.
- D. Any equipment purchased with or provided by donated funds must remain within the HCPSS school or facility that originally provided the funds. Employees will label or add other identifiers to donated/HCPSS owned items. Items that are consumable are to be used for the purpose intended and within the school or facility.

### **III. Reporting**

- A. Financial information on school-based donations will be maintained through the school activity funds and will comply with the provisions of Policy 4030 School Activity Funds.
- B. Schools, programs and departments will report pursuant to the Finance Office procedures.
- C. Financial information on all system-wide and applicable school-based donations activities will be provided to the Board of Education annually.
- D. Information on donations is available to the public.

**IV. Monitoring**

Policy 4010 implementation procedures will be overseen by the Division of School Management and Instructional Leadership.

**V. References**

Acceptance of Donation form  
Donation Campaign Approval form

**VI. History<sup>2</sup>**

ADOPTED: June 24, 1982  
REVIEWED: July 1, 2012  
MODIFIED: June 12, 2014  
August 18, 2020  
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