

A. Purpose

To establish uniform practices regarding the review, acceptance, approval or refusal, and disposition of donations and gifts to Frederick County Public Schools (FCPS) and to establish guidelines for donation campaigns.

B. Background

On behalf of the Board of Education of Frederick County (Board), the Superintendent may accept donations or gifts of money, supplies, materials, equipment, and real property, in accordance with this Regulation. The acceptance of any donation or gift is permissible as long as the gift or donation supports or enhances the educational or extracurricular experiences of students and aligns with the mission, goals, and strategic plan of FCPS. However, the Superintendent or their designee shall refuse any donation or gift that:

1. Conflicts with or disrupts the operation of the instructional program;
2. Places restrictions on the educational or extracurricular programs or the school system;
3. Imposes or is likely to impose undesirable, unacceptable, or hidden costs on the school system (*e.g.*, employee time, maintenance, budget, materials, etc.);
4. Initiates, continues, or reinstates a program that the Board is unwilling or unable to consider funding after donated funds are exhausted; or
5. Violates this Regulation.

C. Definitions

1. “Capital asset” is defined to mean tangible property (*e.g.*, furniture, equipment, etc.) with a reported acquisition value or fair market value of \$5,000 and over at the time of contribution and has a useful life of greater than one year.
2. “Department Lead” is defined to mean a chief, associate superintendent, executive director, or director who oversees a department in FCPS’s central office.
3. “Donations” are defined to mean 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.
4. “Donation campaign” is defined to mean an organized outreach by an FCPS program, school, team, group, or employee, or by a Parent and Community Group to solicit monetary donations either online, by mail, or in person as part of a fundraising activity.
5. “Fiscal Agent” is defined to mean an individual, such as a school principal or department lead, who is responsible for fiscal compliance and therefore responsible for all funds raised by the school and/or its school-sponsored organization(s), or by a department.

6. “Gift” is defined to mean the transfer of anything of economic value, regardless of the form, without adequate and lawful consideration.
7. “Parent and Community Groups” are defined as affiliated organizations that are separate legal entities from FCPS. Examples included but not limited to are; Parent Teacher Associations (PTAs), Parent Teacher Student Associations (PTSAs), Foundations, and Booster Clubs organizations.
8. “Monetary Donations” are defined as financial contribution, often in the form of check, online payment, debit or credit cards, cash, and gift cards.
9. “Non-Monetary Donation” or “In-Kind Contribution” is defined to mean a gift or gifts of goods or services at no cost, such as, but not limited to, classroom supplies, backpacks, technology, equipment, and property.
10. “Sensitive Asset” is defined to mean a tangible item that is highly prone to theft, easily moveable, concealable, portable, desirable for personal use, or easily marketable that has a useful life of greater than one year and a reported acquisition value (*i.e.*, fair market value) between \$500 and \$4,999 on the date donated.

D. Procedures

1. **Applicability**
 - a. This Regulation applies to donations or gifts made by individuals, organizations, and businesses, including, but not limited to, Parent and Community Groups, whether directly to a school or to the system-at-large, and regardless of the form of the donation or gift.
 - b. This Regulation does not apply to donations or gifts made to employees, which is addressed in [Board Policy 305, Conflict of Interests and Employee Ethics](#), and [FCPS Regulation 426-01, Fundraising](#) (formerly 300-38), or to monetary bequests or escheat funds received by FCPS that are unclaimed property.
2. **Fiscal Agents.** School principals and Central Office department leads, or their assigned designees serve as the designated Fiscal Agents for their school or department and are responsible for ensuring that:
 - a. All donations and gifts are approved and processed in a manner that complies with this Regulation as well as the provisions of relevant Standard Operating Procedures;
 - b. All donations and gifts are accounted for by:
 - i. Maintaining a Donation Log of approved donations or gifts for their respective school or department. The Donation Log must be signed by the responsible Fiscal Agent and submitted to their associated Cabinet Member or designee no later than June 30th of each year; and
 - ii. Completing, obtaining approval for, and retaining the Donation Acceptance Forms for approved donations or gifts for their respective school or department. Schools and central office department leads should route the Donation Acceptance form to their associated Cabinet member or their designee when the donation meets specific criteria; and

- c. Donated funds and items are used for education-related purposes and designated for student use unless otherwise specified by the donor.

3. General Criteria Applicable to All Donations, Gifts, and Donation Campaigns

- a. Once accepted, donations and gifts become the property of the Board, and are subject to Board policies, FCPS regulations, FCPS standard operating procedures, as well as relevant federal, state, and local laws, that govern the use of the Board-owned property including purchases made with donated monies.
- b. Except as indicated below, FCPS staff must seek approval from the appropriate Fiscal Agent prior to accepting any donation or gift.
- c. The Fiscal Agent must ensure that donors specify the purpose and intended use of the donation or gift for official FCPS recordkeeping. Additionally, the Fiscal Agent or their designee must document all donations or gifts that meet the criteria outlined in sections D(4) through D(10) below on the Donation Log and the Donation Acceptance Form.
- d. Donations, gifts, and donation campaigns must:
 - i. Be intended to support FCPS students;
 - ii. Not place restrictions on educational or extracurricular programs or the school system;
 - iii. Comply with all relevant federal, state, and local laws and regulations, and Board policies and FCPS regulations;
 - iv. Meet current safety and security standards; and
 - v. Not be used for advertising purposes.
- e. If a donor does not specify restrictions for the use of a donation or gift, the donation or gift must be used for general student or student-related purposes. Donations restricted for staff purposes may only be used as specified by the donor.
- f. **Records Retention**
 - i. Donations and gifts that meet the criteria outlined in this Regulation must be documented, and a Donation Log must be maintained by the Fiscal Agent and reported to the Fiscal Agent's associated Cabinet member or their designee. The Fiscal Agent or their designee assumes responsibility for maintaining the Donation Log for their respective school or department.
 - ii. Original copies of Donation Acceptance Forms for approved donations or gifts, signed Donation Logs, and, if applicable, records related to specific arrangements for disposition, are required to be retained for a period of five (5) years with school or department records at the school or department.
- g. **Disposition of Donated or Gifted Items**
 - i. Donated or gifted items must remain in the possession of the school or FCPS facility where it was originally donated for at least 5 years or at which time the item(s) is decommissioned.
 - ii. Any specific arrangements concerning disposition of the donation or gift by the donor shall be in writing and submitted to the principal or supervisor and kept on file with a copy of the completed Donation Acceptance Form in the school's administrative office or central office department for a period of five (5) years. Otherwise, the disposition of the donation or gift will be at the discretion of the principal or supervisor in a manner that aligns with and supports FCPS.

4. **Cash or Gift Card Donations**

- a. Donations up to \$250 may be accepted by the principal or department lead without further approval. Donations between \$251 and \$1,500 must be approved by the principal or department lead and the associated Cabinet member or their designee. Donations over \$1,500 require approval from the principal or department lead, the associated Cabinet member or their designee, and the Superintendent or their designee.
- b. Donations must be recorded in a log, along with a completed Donation Acceptance Form.
- c. Gifts or donations received at school locations must follow the cash handling, safeguarding, and depositing procedures detailed in the School Activity Funds Accounting Manual: Practices, Policies, Administrative Regulations, Procedures and Guidelines (Rev. Aug. 2022).
- d. Gift card donations must follow the Purchasing Department's [Standard Operating Procedure #PUR-SOP-040](#) (Rev. Dec. 2020), [Standard Operating Procedure PUR-SOP-040.1](#) (Rev. Dec. 2020), and [Standard Operating Procedure PUR-SOP-040.2](#) (Rev. Dec. 2020).
- e. Gift card donations are considered equivalent to cash and are required to be stored in a locked safe to safeguard the assets.
- f. Cash donation campaign initiatives (*i.e.*, donation jars at FCPS sponsored events) are considered fundraisers and the Donation Acceptance form is not required however, approval is required as outlined in [FCPS Regulation 426-01, Fundraising](#) formerly 300-38).
- g. In the event, a nominal overpayment in cash is considered a donation, it is not necessary to log. For example, if a field trip is \$12 and a parent pays \$15 (stating they do not want change of \$3 and to consider it a donation), an exception is granted eliminating the need to log the amount.

5. **Check Donations**

- a. The principal or department lead is authorized to accept individual gifts or donations of money of up to \$5,000. Donations between \$5,001 and \$10,000 must be approved by the principal or department lead and the associated Cabinet member or their designee. Donations over \$10,000 require approval from the principal or department lead, the associated Cabinet member or their designee, and the Superintendent or their designee.
- b. Donations must be recorded in a log, along with a completed Donation Acceptance Form.
- c. Gifts or donations received at school locations must follow the cash handling, safeguarding, and cash receipt depositing procedures detailed in the School Activity Funds Accounting Manual: Practices, Policies, Administrative Regulations, Procedures and Guidelines (Rev. Aug. 2022).
- d. Gifts or donations received by central office departments must follow the Accounting Department's procedures for cash handling, safeguarding, and remittance. The Fiscal Agent or their designee is required to submit a completed Receipts Remittance Log form to the Accounting Associate, Cashier and Record Retention.

- e. Checks must be made payable to the school or FCPS to be accepted. Checks cannot be made payable to individuals and are prohibited from being deposited in an employee's personal bank account.
6. **Physical Items, Not Sensitive or Capital Assets (e.g., consumables, books, materials, classroom supplies, office supplies, student school supplies, backpacks, etc.)**
 - a. Donated or gifted physical items received in a single transaction valued up to \$500 may be approved by the principal or department lead without further approval. Donated or gifted physical items valued in aggregate between \$501 and \$1,500 must be approved by the principal or department lead and the associated Cabinet member or their designee. Donated or gifted physical items valued in aggregate over \$1,501 require approval from the principal or department lead, the associated Cabinet member or their designee, and the Superintendent or their designee.
 - b. Donations must be recorded in a log, along with a completed Donation Acceptance Form. Nominal valued consumables such as tissues, classroom supplies, etc., are not required to be logged.
 - c. **Book Donations - Additional Requirements.** Books donated for addition to a library media center collection must meet the General Selection Criteria in paragraph D(2) of [FCPS Regulation 501-01, Selection and Approval of Library Media Materials](#), and comply with [Board Policy 501, Selection and Approval of Library Media Materials](#), as well as all other relevant Board policies and FCPS regulations.
 - d. Donation campaign initiatives such as Amazon Wishlist, DonorsChoose, Box Tops, or the like, are considered fundraisers and the Donation Acceptance form is not required however, approval is required as outlined in [FCPS Regulation 426-01, Fundraising](#) (formerly 300-38). Items and/or funds donated through such campaigns become the property of FCPS.
 7. **Capital and Sensitive Assets, including Technology-Related Items**
 - a. Donated or gifted physical items that meet the criteria of a Capital Asset will follow [Standard Operating Procedure #ACCT-AM-SOP-023](#) (Rev. Aug. 2019) or of a Sensitive Asset will follow [Standard Operating Procedure #ACCT-AM-SOP-023](#).
 - b. Donations must be recorded in a log, along with a completed Donation Acceptance Form.
 - c. **Capital Assets**
 - i. **Responsibilities of Fiscal Agent.** The Fiscal Agent or their designee is responsible for:
 1. Notifying the Financial Reporting Department's Fixed Asset Accountant of the donated or gifted item when criteria of a capital asset is met;
 2. Notifying the Department of Technology Infrastructure's (DTI) Inventory Coordinator of the donated or gifted item when criteria of a capital asset is met specific to technology; and
 3. Remitting the completed Donation Acceptance Form to Fixed Asset Accountant as support for the estimated fair market value of the donated asset, for which the asset will be recorded. In the event, the item is a technology related capital asset, DTI's Inventory Coordinator would also need to receive a copy of the Donation Acceptance Form.

- ii. **Responsibilities of Fixed Asset Accountant.** For all capital asset items, once the notification and completed required forms are received, the Fixed Asset Accountant will record the capital asset in PeopleSoft for tracking purposes. PeopleSoft serves as the official book of record for all capital assets. Additionally, the Fixed Asset Accountant will collaborate with the Accounting Department to ensure an asset tag is issued to the appropriate school or department for proper identification of the asset.
 - iii. **Responsibilities of DTI Inventory Coordinator.** The DTI Inventory Coordinator will record the technology-related capital asset for tracking and reporting purposes upon receipt of notification. While PeopleSoft is the book of record, DTI tracks, monitors and inventories all technology related capital assets in an independent software. The DTI Inventory Coordinator will work with the recipient of the donation to properly tag the item for accountability.
- d. **Sensitive Assets**
 - i. **Responsibilities of Fiscal Agent.** The Fiscal Agent or their designee is responsible for:
 - 1. Notifying the Financial Reporting Department's Fixed Asset Accountant of the donated or gifted item when criteria of a non-technology sensitive asset is met;
 - 2. Notifying the Department of Technology Infrastructure's (DTI) Inventory Coordinator of the donated or gifted item when criteria of a sensitive asset is met, specific to technology; and
 - 3. Remitting the completed Donation Acceptance Form to Fixed Asset Accountant or the DTI Inventory Coordinator, depending on whether the sensitive asset is non-technology or technology related
 - ii. **Responsibilities of Fixed Asset Accountant.** For all non-technology related sensitive asset items, once the notification is received, the Fixed Asset Accountant will work with the Accounting Department to record and generate a sensitive asset for inventory tracking purposes.
 - iii. **Responsibilities of DTI Inventory Coordinator.** Upon receipt of notification, the DTI Inventory Coordinator will record the technology related sensitive asset for inventory tracking purposes. DTI tracks, monitors and inventories all technology related sensitive assets in an independent software. The DTI Inventory Coordinator will work with the recipient of the donation to properly tag the item for accountability.
- e. **Computer Equipment and/or Peripherals - Additional Requirements.** In accordance with [Board Policy 434, Technology Acquisition](#), and the Guidelines for Donated Computer Equipment, donations or gifts of computer equipment, peripherals, or both must meet the following additional requirements:
 - i. Donations or gifts of computer equipment, peripherals, or both require approval by the Executive Director of Systemwide Services or their designee.
 - ii. Donations or gifts that require costs for installation or maintenance must include funds for this purpose unless expressly waived by the Executive Director of Systemwide Services or their designee.
 - iii. Equipment and capital items must meet board criteria in order to be accepted.
 - iv. Computer equipment must meet minimum specifications as noted in the Guidelines for Donated Computer Equipment.

- v. When monies are donated and restricted for technology, the purchaser should use the approved bid lists to spend accordingly. In the event a proposed purchase deviates from the bid list, the purchaser should contact DTI for approval.

8. Donation/Gift Funded Modification Requests - Required Approval

- a. Modification requests funded through donations or gifts require prior authorization and approval before any donations or gifts are accepted. Requests must adhere to this Regulation, [FCPS Regulation 426-01, Fundraising](#) (formerly 300-38), [FCPS Regulation 202-01, Modifications to Buildings and Grounds](#) (formerly 200-17), and any other relevant Board policies, and FCPS regulations or procedures.
- b. Only the Executive Director of Facilities Services or their designee is authorized to approve these types of requests.
- c. Prior to acceptance of the donation, the principal or supervisor will obtain assurance from the Executive Director of Facilities Services or their designee when hookups for utilities or other services are required to verify that they can be provided within a reasonable cost.
- d. Request submissions funded by donations or gifts must also include a copy of the Donation Acceptance Form.
- e. Donations of equipment, sensitive items, or capital assets that require costs for installation or maintenance must include funds for this purpose unless waived by the Executive Director of Facilities Services or their designee, where appropriate.
- f. Donated or gifted equipment and tangible capital assets as well as equipment or tangible capital assets purchased with donated or gifted funds must meet the Board's criteria in order to be accepted.
- g. Approved donations or gifts must be recorded in the Donation Log.

9. **Scholarship Donations.** Scholarship donations will be maintained separately by each school. The principal and/or the scholarship donor will determine the recipient criteria, awarding criteria, payment process, and the procedure for the fund's maintenance at the school. Donations must be recorded in a log, along with a completed Donation Acceptance Form, regardless of the amount of donation received.

10. Vehicle or Equipment Donations

- a. **General Requirements**
 - i. Donated or gifted vehicles or equipment are intended solely for educational use.
 - ii. Any individual or entity interested in donating a vehicle or equipment should be directed to contact the appropriate Fiscal Agent or their designee.
- b. **Fiscal Agent Responsibilities.** The Fiscal Agent is responsible for:
 - i. Obtaining authorization and approval from the Executive Director of Systemwide Services before accepting any donated or gifted vehicle(s) or equipment.
 - ii. Recording the donation or gift in the Donation Log.
 - iii. Ensuring the Donation Acceptance Form is completed.
 - iv. If an item is to be sold, generating a "Bill of Sale" that clearly states the item is sold "as is" and obtaining the buyer's acknowledgment by signature.

E. Related Information

1. Board Policy

- a. [Policy 201, Naming Rights of Board of Education Facilities](#)
- b. [Policy 305, Conflict of Interests and Employee Ethics](#)
- c. [Policy 426, Fundraising](#)
- d. [Policy 434, Technology Acquisition](#)
- e. [Policy 501, Selection and Approval of Library Media Materials](#)

2. **FCPS Regulations**

- a. [Regulation 200-09, Memorials Honoring Deceased Students and Staff](#)
- b. [Regulation 202-01, Modifications to Buildings and Grounds](#) (formerly 200-17)
- c. [Regulation 205-01, Purchasing Regulations](#)
- d. [Regulation 400-03, Disposal or Relocation of School System Property](#)
- e. [Regulation 400-31, Computer Acquisition](#)
- f. [Regulation 400-76, Volunteer Involvement: Computer-Related Technology Guidelines](#)
- g. [Regulation 426-01, Fundraising](#) (formerly 300-38)
- h. [Regulation 500-03, Disposal or Donation of Obsolete Textbooks and Library Media Materials](#)
- i. [Regulation 501-01, Selection and Approval of Library Medial Materials](#)

3. **FCPS Resources**

- a. **Fiscal Services Division Standard Operating Procedures**
 - i. [ACCT-AM-SOP-01, Inventory of System Assets and Sensitive Items \(Rev. 10/10/19\)](#)
 - ii. [ACCT-AM-SOP-02, Electronic Equipment Transfer Procedure \(Rev. 08/27/19\)](#)
 - iii. [ACCT-AM-SOP-023, Equipment Capitalization Procedure \(Rev. 08/27/19\)](#)
 - iv. [PUR-SOP-040, Gift Cards \(Rev. Dec. 2020\)](#)
 - v. [PUR-SOP-040.1, Gift Card Accountability Form \(Rev. Dec. 2020\)](#)
 - vi. [PUR-SOP-040.2, Gift Card Log Sheet \(Rev. Dec. 2020\)](#)
- b. **Forms**
 - i. Donation Acceptance Form
 - ii. Donation Log (and Flow Charts)
- c. Guidelines for Donated Computer Equipment
- d. School Activity Funds Accounting Manual: Practices, Policies, Administrative Regulations, Procedures and Guidelines (Rev. Aug. 2022)

4. **Maryland Statutes**

- a. [Md. Code Ann., Educ. § 4-118](#)

F. Regulation History (Maintained by Legal Services)

<i>Responsible Office</i>	Office of the Associate Superintendent of Fiscal Services
Adoption Dates	12/05/88
Review Dates	
Revision Dates	03/02/11; 08/31/16; 05/27/25