

GREENWICH PUBLIC SCHOOLS
Greenwich, Connecticut

Policy E-020 - FINANCIAL MANAGEMENT

Procedure E-020.3 - GIFTS & GRANTS

The taxpayers of the Town of Greenwich, through a process involving the Board of Education, the Board of Estimate & Taxation, and the Representative Town Meeting, fund the required costs of the school system, including personnel, supplies, equipment and materials. Gifts should not be considered or used as a substitute for regular funding or staffing requirements.

Definitions:

Gift: Any money, item or service (other than authorized and approved volunteer services) given to a school or program by an outside source for the educational benefit of students.

Cash Donation: Monetary funds contributed with or without conditions to schools or programs by individuals, groups or organizations. If a cash gift has conditions, it must be approved by the Board of Education. To the extent allowable (see related Procedure E-020.2 Student Activity Funds), cash donations must be deposited in School Activity Funds.

Personal Property: Tangible items of value other than real estate and exclusive of cash and/or other tangible property; including donations or improvements to school buildings or grounds. Donations of personal property, if accepted, become the property of the Board of Education.

Real Property: Real estate including land, the buildings or improvements on it and its natural assets such as minerals or waters.

Services: Programs, admissions (reduced price to field trip venues, etc.), pro bono assistance in an area for which a fee would routinely be charged; special events including sports banquets, production of a program or guide promoting a school-related activity.

Grant: Funding for a specific purpose, usually in response to a request for proposals, from an external organization or governmental entity. Grants must be appropriated and expended from an approved and authorized grant fund established for this purpose.

Gift Cap: The annual monetary threshold established for donations of cash and/or personal property to a particular school or program from PTAs and other pre-approved partner organizations. District, school and program administrators may accept donations within the gift cap for a particular school or program as long as the threshold has not been exceeded. When and if the threshold is approached or may be exceeded, the school or program administrator must seek approval to exceed the gift cap before accepting any additional donations of cash or personal property from any source.

Partner Organizations: Recognizing the special role they play within the school community, Parent-Teacher Associations (PTAs), the PTA Council, and the Greenwich Alliance for

Education are considered partner organizations for purposes of the gift procedures. Each individual school and recognized partner organization is required to submit an annual gift report as outlined later in this procedure. The terms and conditions of Partner Organizations do not extend to grants which must be appropriated and expended from an approved and authorized grant fund established for this purpose.

Gift & Grant Approval Process

Attached to this procedure are three forms used to review and accept (or decline) donations and a routing and approval form which must be completed prior to submitting a grant application. Copies of executed forms must be maintained in the school files consistent with record retention requirements. Most proposed gifts or grants of any type originate with a school or district administrator who is responsible for determining whether the gift is appropriate, based on the following criteria.

- a. Will have a purpose consistent with those of the District.
- b. Will be offered by a donor acceptable to the District.
- c. Will not add to staff workload.
- d. Will not begin a program for which there is an assumption or expectation of funding from the District to continue the program once grant funds are exhausted.
- e. Will not bring undesirable or hidden costs to the District or the Town of Greenwich.
- f. Will place no restrictions on school programs.
- g. Will be consistent with the District educational standards for students.
- h. Will not imply endorsement of any business or product.
- i. Will not conflict with any District policy, school code or public law.
- j. Will not create inequity between or among programs (i.e., Title IX) or schools. Compliance with Title IX may require as a condition of accepting a donation that a percentage (cash, value of donated property, value of donated services) be donated to a Title IX equity fund established for this purpose. This condition, if required, will be noted on the donation form.
- k. Will be consistent with District procedures and other legal requirements regarding the hiring and compensation of any and all employees (part-time, temporary, permanent) whose services are to be paid for through gifts or grants.

District administrators share responsibility for approving the following:

- Gifts not originating from the PTA or other approved partner organization as long as the gift cap threshold has not been exceeded – Building Principal or Program Administrator
- Donations of computers or other technologies - Program Coordinator for Media & Technology and Director of Information Technology
- Improvements to school facilities or grounds through cash donations and/or gifts of personal property (e.g., signs, fences, monuments, playground equipment) – Building administrator, Director of Facilities and Assistant Superintendent for Business in consultation with other Town departments as necessary and appropriate
- Donations of any type which have implications for Title IX compliance are also subject to review and sign-off by the Title IX coordinator.

The Board of Education approves:

- Cash gifts which exceed the gift cap

- Gifts of real property. The Board recommends that individuals or groups seek and obtain Board approval in concept before beginning fund-raising for gifts that exceed the gift cap.
- Grants which exceed \$5,000 and are not covered by the annual budget resolution
- Donation of personal property classified as a structure.

The Board of Estimate and Taxation (BET) authorizes:

- The expenditure of funding from grants if not previously authorized through the annual budget resolution.
- The approval to use funding from cash donations when the funds are to be appropriated to and expensed from a District budget.

The Representative Town Meeting (RTM) approves:

- Gifts of real property
- Interim appropriations from grants or gifts (see BET), if over \$5,000
- Cash donations which do not meet the terms and conditions outlined in Connecticut General Statutes 10-237 for school activity funds.

Other Town Boards, Commissions and Agencies (e.g., Planning and Zoning, Architectural Review Board) approve:

- Gifts of real property and personal property considered a structure, as required by land use and other regulations and statutes.

Gift Cap

The Assistant Superintendent for Business, in consultation with other District administrators and based on prior years' data, will establish an annual Gift Cap for each school. The amount will be applied to each school and will determine the threshold for gifts to be received by that school during that school year. The threshold will be in place effective July 1st of each year.

Gift Reporting Procedures

The District is interested in identifying the resources used to enhance the programs and services in the district. On an annual basis all schools and partner organizations are required to submit a gift report to the Assistant Superintendent for Business & Operations. The purpose of the Gift Report is intended to capture all contributions that benefit the students, staff or facilities whether from Partner Organizations, individuals, or other sources. The District provides detail about gifts as part of the annual E-020 Monitoring Report. All questions on this report should be directed to the Assistant Superintendent for Business. The report is intended to identify all expenditures that directly benefit students, staff or facilities. These donations could be in the form of supplies, equipment, facilities, programming (services), education or other resources.

- Donations that have been exempted from the Gift Cap should be identified by project and included in the line items at the bottom of the report.
- Events or programs that charge a fee to cover costs, like parties or the Afters programs, would not be reported as a donation (i.e., pay as you go programs).
- Programs and services that primarily benefit parents, such as directory, speakers, new family outreach programs, PTA administration costs, should not be included.

The categories of donations for the report are described below.

Enrichment

Cultural enrichment includes costs for performing groups, theater troupes, transportation costs, school performances, and classical cafe. This is not intended to capture direct donations to organizations like Greenwich Symphony that are not tied to specific programming. Academic enrichment would include costs for programs like writer-in-residence, super scholar programs, math and spelling superstar programs, author's day, field trips, reading incentive programs, student newspapers, literary magazines, book clubs, international appreciation events, science programs, library book purchases, publishing center, etc.

Technology

This category is to include software, hardware, accessories, and training costs.

Staff support

This category is to include purchases to augment supplies and materials, staff development costs, publications for staff use, principal discretionary funds and other purchases that primarily benefit staff.

Facilities

This category is to capture donations used to improve the building facilities, like furniture purchases, beautification programs, athletic and playground equipment, air conditioning, copy machines, vehicles.

Other

This category is to capture donations that directly benefit staff and students that don't fall within the other categories.

Acknowledgements of Gifts & Donations

School and/or program administrators are responsible for appropriately acknowledging in writing the receipt of approved gifts and donations, consistent with *Substantiation & Disclosure Requirements* described in the next section. Acknowledgements and disclosures must be sent in a timely fashion. The donor must receive the acknowledgement from the school system by the earlier of a) the date on which the donor actually files his/her her federal tax return for the year of the contribution; or b) the date (including extensions) of the return.

Substantiation and Disclosure Requirements

The District shall comply with all Internal Revenue Service and other relevant statutes related to gifts and donations. While some of these requirements are optional, others are mandatory and carry penalties for non - compliance.

1. **Donations where no goods or services were provided by Greenwich Public Schools in exchange for the contribution.** The issuance of a formal acknowledgement is optional; however in order for the donor to claim a contribution of \$250 or more on his / her federal income tax return, a bank record (e.g. canceled check) or written communication from the school system is required. It is not necessary to include tax identification numbers on the acknowledgement / disclosure. Separate contributions from the same individual or

organization of less than \$250 should not be considered in the aggregate for purposes of this procedure. A copy of the executed donation form may serve this purpose as it contains all of the required information. The acknowledgement must contain the following information: a) Name of Organization (Greenwich Public Schools), b) Amount of cash contribution (cash or check), c) Description (but not the value) of non-cash contributions, d) Statement that no goods or services were provided by the organization.

2. **Donations where goods or services were provided by Greenwich Public Schools in exchange for the contribution (quid pro quo).** These donations require a written disclosure to the donor when the donation exceeds \$75. In addition, the donation form must be maintained in the District's files. For example, a donor makes a contribution of \$100 in exchange for a concert ticket with a fair market value of \$40. In this example, the donor's tax deduction may not exceed \$60. Because the donor's payment exceeds \$75, the school system must furnish a disclosure statement to the donor even though the deductible amount does not exceed \$75. The written disclosure statement must state that a) the amount of the contribution which is deductible for federal income tax purposes is limited to amount over and above the value of the goods or services provided by the organization and, b) provide a donor with a good faith estimate of the fair market value of the goods and services.

Procedure Revised – September 2005

Procedure Revised – January 2008

**PROPERTY (Real, Personal) DONATION TO THE
GREENWICH PUBLIC SCHOOLS**

This form is to be completed in its entirety and submitted to the appropriate administrators for review and approval prior to accepting a donation. Gifts of real property require Board of Education approval.

TO BE COMPLETED BY THE DONOR

Organization/Individual Making Donation _____

Address _____ Daytime Phone No. _____

Gift/Donation (description) _____ Approximate Value _____

Real Property _____ Personal Property _____

Please describe the specific purpose of the donation including any conditions or restrictions on how the funds are to be spent:

Signature: _____ Date _____

TO BE COMPLETED BY SCHOOL ADMINISTRATION

Administrator	Accept	Decline	Signature	Date
Building Administrator				
Program Coordinator (if applicable)				
Title IX Coordinator (if applicable)				
Ass't. Sup't. for Business				

1. Please provide detail about any installation costs, site preparation costs, labor costs, or equipment needed for installation, etc. If required, please indicate who will pay for these expenses.
2. What is the annual maintenance cost of equipment donated? (be specific) (Example might be the need to expand a room to house the equipment, or fencing to protect it.)
3. Are there any additional costs to the school district not indicated above? (be specific) (Example: continuing personnel costs to supervise use of equipment or space, new staff, replacements costs, etc.).
4. Does this donation require Title IX review? If so, what additional conditions or requirements are being imposed to ensure compliance?
5. Is the school, program or school system providing the donor with anything in exchange for the donation? If so please provide specifics including an estimate of the fair market value of the goods and services.

**CASH DONATION TO THE
GREENWICH PUBLIC SCHOOLS**

All cash donations to the Greenwich Public Schools require advance approval. The term “cash donation” refers to checks, money orders, and all similar means of donation. This form is to be completed in its entirety and submitted to the appropriate administrators for review and approval as far in advance as possible.

TO BE COMPLETED BY THE DONOR

Organization/Individual Making Donation _____

Address _____ Daytime Phone No. _____

Gift/Donation Amount _____ Specific purpose of the donation including any conditions or restrictions on how the funds are to be spent:

Signature: _____ Date _____

TO BE COMPLETED BY SCHOOL ADMINISTRATION

Administrator	Accept	Decline	Signature	Date
Building Administrator (required)				
Program Coordinator (if applicable)				
Title IX Coordinator (if applicable)				
Ass't. Sup't. for Business (required)				

1. Please provide detail about any installation costs, site preparation costs, labor costs related to the donation. If required, please indicate who will pay for these expenses.
2. Will there be annual maintenance costs and/or recurring fees related to the donation?
3. Are there any additional costs to the school district not indicated above? (be specific)
4. Does this donation require Title IX review? If so, what additional conditions or requirements are being imposed to ensure compliance?
5. Is the school, program or school system providing the donor with anything in exchange for the donation? If so please provide specifics including an estimate of the fair market value of the goods and services.

**DONATION of PROGRAMS/SERVICES TO THE
GREENWICH PUBLIC SCHOOLS**

This form is used to seek approval and to monitor the donation of programs and services. The term service refers to programs, admissions (reduced price to field trip venues, etc.), pro bono assistance in an area for which a fee would routinely be charged; special events including sports banquets, production of a program or guide promoting a school-related activity. This form is to be completed in its entirety and submitted to the appropriate administrators for review and approval as far in advance as possible.

TO BE COMPLETED BY THE DONOR

Organization/Individual Making Donation _____

Address _____ Daytime Phone No. _____

Please describe the program, activity, service that will be fully or partially subsidized through this donation:

Estimated value of program/service: _____

Signature: _____ Date _____

TO BE COMPLETED BY SCHOOL ADMINISTRATION

Administrator	Accept	Decline	Signature	Date
Building Administrator (required)				
Program Coordinator (if applicable)				
Title IX Coordinator (if applicable)				
Ass't. Sup't. for Business (required)				

1. Will the school system incur any costs associated with this donation?
2. Does this donation require Title IX review? If so, what additional conditions or requirements are being imposed to ensure compliance?
3. Is the school, program or school system providing the donor with anything in exchange for the donation? If so please provide specifics including an estimate of the fair market value of the goods and services.

GRANT ROUTING & APPROVAL FORM

The purpose of this form is to assist those interested in applying for grants ensure they comply with the terms and conditions outlined in Procedure E-020.3. A *grant* is any funding for a specific purpose, usually in response to a request for proposals, from an external organization or governmental entity. This form must be completed and signed by all administrators involved in the approval path before a grant application is submitted. Please attach all pertinent information about the grant including funding source, draft grant application including budget, etc. and allow at least two weeks for final approval. District staff applying for grants are encouraged and invited to schedule technical assistance meetings with those involved in the approval process before developing a proposal.

Name of person initiating the request: _____

Position: _____ Date: _____

Title of Grant & Funding Source: _____

Step #1 REVIEW GRANT APPLICATION with PRINCIPAL and/or PROGRAM ADMINISTRATOR

School principal and/or program administrator reviews the grant application to ensure the grant application

- a. Will have a purpose consistent with those of the District.
- b. Will be offered by a donor acceptable to the District.
- c. Will not add to staff workload.
- d. Will not begin a program for which there is an assumption or expectation of funding from the District to continue the program once grant funds are exhausted.
- e. Will not bring undesirable or hidden costs to the District or the Town of Greenwich.
- f. Will place no restrictions on school programs.
- g. Will be consistent with the District educational standards for students.
- h. Will not imply endorsement of any business or product.

Step #2 IF APPROVED BY PRINCIPAL and/or PROGRAM ADMINISTRATOR, FORWARD to DEPUTY SUPERINTENDENT & ASSISTANT SUPERINTENDENT for BUSINESS & OPERATIONS.

In consultation with other District administrators they will review the application to ensure the grant application

- a. Will have a purpose consistent with those of the District.
- b. Will be offered by a donor acceptable to the District.
- c. Will not add to staff workload.
- d. Will not begin a program for which there is an assumption or expectation of funding from the District to continue the program once grant funds are exhausted.
- e. Will not bring undesirable or hidden costs to the District or the Town of Greenwich.
- f. Will place no restrictions on school programs.
- g. Will be consistent with the District educational standards for students.
- h. Will not imply endorsement of any business or product.
- i. Will not conflict with any District policy, school code or public law.
- j. Will not create inequity between or among programs (i.e., Title IX) or schools.
- k. Will be consistent with District procedures and other legal requirements regarding the hiring and compensation of any and all employees (part-time, temporary, permanent) whose services are to be paid for through gifts or grants.

STEPS 3-5 AS NECESSARY AND APPROPRIATE

The Board of Education approves:

- Grants which exceed \$5,000 and are not covered by the annual budget resolution

The Board of Estimate and Taxation (BET) approves:

- Interim appropriations to be funded from grants or gifts previously approved by the District.

The Representative Town Meeting (RTM) approves:

- Interim appropriations from grants or gifts, if over \$5,000

APPROVAL PATH

Role	Name	Approved/Not approved	Comments
1. Building Principal			
2. Deputy Superintendent			
2. Assistant Superintendent for Business/Dir. of Budget & Systems			
3. Board of Education (if required)			
4. BET (if required)			
5. RTM (if required)			