

c. Memorial Gifts or Bequests

Memorial gifts shall be accepted with a written record designating the purpose or intended use of the funds and accounted for accordingly. If such a record is not received, or if the donor declines to provide one, the funds shall be used as determined by the principal to benefit the student body.

2. Gifts to Students or Faculty Members

The presentation of gifts to students or staff and faculty members is discouraged. Presentation of gifts is authorized only under exceptional circumstances (see the current versions of Policies 1801 and 4430). This does not prohibit gifts for the benefit of the school, e.g., senior class gifts to the school. Gifts may be presented under the following circumstances:

- a. Social courtesies may dictate the presentation of gifts on occasions such as retirement, transfer, extended illness, or death. Under these circumstances, gifts of a token nature (not to exceed \$100) may be appropriate. Such gifts may be purchased only from club accounts and faculty or staff accounts.
- b. Funds may be raised collectively by the students or faculty for a gift to honor a special achievement, to mark a special event, or to help someone who has experienced a serious loss or misfortune (e.g., a house fire). This type of gift should not be made for routine, annual, or ongoing events or achievements. The value of the gift may exceed the \$100 limit mentioned in paragraph a.; however, gifts of this type require advance approval of the chief financial officer, financial services. Requests shall be submitted in writing. When approved, funds collected and expended shall be accounted for in a clearing account established for the purpose.

C. Donations and Contributions

1. For information on charity drives for the purpose of raising money, see the current version of Policy 1375.
2. Donations or contributions from school activity funds to any organization are prohibited.
3. School activity funds may not be given to PTAs or other organizations for any purpose including one that may ultimately benefit the school. Schools shall avoid any situation that may be construed as an attempt to circumvent FCPS policies or regulations, e.g., purchasing requirements.

IX. SALABLE INVENTORIES

Inventories of school activity fund salable merchandise represent, in the fullest sense, funds that are the property of the students and must be safeguarded and managed accordingly (see the current version of Policy 5830). One objective of sales operations shall be to realize the potential profit rate established by the cost-to-sales price relationship.

2. If the amount of the loss is significant or if theft is involved or suspected, and if the assistant superintendent of Financial Services so directs, a report shall be made to the appropriate law enforcement authorities.
3. In the case of theft or suspected theft by an FCPS employee, the assistant superintendent of Human Resources must be notified.
4. Offer no resistance and release funds immediately in case of robbery or attempted robbery. Follow the guidelines presented above to report the incident.

IX. LOANS, GIFTS, AND DONATIONS

- A. Loans – loans to individuals or groups such as PTA's and booster clubs are prohibited.
- B. Gifts and Bequests – gifts should not be solicited or accepted without the approval and discretion of the principal. Gifts of equipment placed in a school facility will become the property of FCPS and is subject to transfer or redistribution as needed.
 1. Cash Gifts – cash gifts may be accepted for purposes specific to the approved use of school funds. Such gifts must have a designated purpose in writing.
 2. Memorial Gifts or Bequests – memorial gifts may be accepted with a designated purpose specified in writing. If no specific purpose is identified in writing by the donor, the principal will determine the use that will benefit the student body the most.
- C. Donations and Contributions – principals have the discretion to permit charity fundraisers on an exception basis, with advanced approval from Risk Management and the appropriate region assistant superintendent.
 1. Prohibit the use of school activity funds for donations to any organization, even if the purpose is intended to benefit the school.
 2. Avoid any situation that may be construed as an attempt to avoid FCPS policies or regulations.
 3. Refer to the current version of Policy 1375, Charity Drives, for information on charity drives for the purpose of raising money.
- D. Conflict of Interest – avoid any situation in which an FCPS employee receives free goods and services for personal use, from an independent school supplier. Refer to the current version of Policy 4430, Conflict of Interest – Employees.
- E. FCPS Gifts to Students or Faculty Members – using school activity funds to provide gifts to students, staff, and faculty members is prohibited.