

FOR YOUR INFORMATION

LOS ANGELES UNIFIED SCHOOL DISTRICT
Office of the Chief Financial Officer

DISTRIBUTION:	All Schools and Offices	<u>ROUTING</u> Administrators
SUBJECT:	BULLETIN NO. C-66 (Rev.) DONATIONS	Principals Local District Superintendents and Business Managers
DATE:	January 8, 2002	Local District Fiscal Services Managers and Fiscal Specialists
DIVISION:	Business Services	
APPROVED:	ALAN TOMIYAMA, Business Manager	

For further information, please call your Local District Fiscal Specialist or Fiscal Services Manager.

This revision replaces the bulletin of the same number and subject dated January 31, 2000. The content has been updated to require documentation that donor funds were spent in accordance with the intent of the donor.

I. SUMMARY OF CHANGES

Donation procedures have been modified to clarify the responsibilities of administrators accepting donations on behalf of the District to maintain detailed expenditure records of donations.

II. GENERAL POLICY

- A. It is the intent of the District that no donation shall provide a substantial advantage in educational benefits to a school if such benefits cannot be balanced in all schools.
- B. The Administrator is responsible for ensuring that donated funds are spent in accordance with the stated intent of the donor, and maintaining detailed expenditure records of donations.
- C. To ensure the safety of students and staff, the Administrator should have the following offices review the donated items for compliance as follows:
 1. Maintenance & Operations Branch – Review donations of new and used equipment or modifications of facilities to ensure that equipment is UL approved and safe to operate and to verify insurance and contractors' licenses.
 2. Environmental Health & Safety Branch – Review donations of chemical products.

3. Transportation Branch/Automotive Maintenance Section – Review donations of new or used motor vehicles to ensure that vehicles are properly inspected for safety, ownership ("pink slip") is transferred to the District, proper license plates are obtained, and job numbers are set up for preventive maintenance.
- D. In order to avoid potential copyright infringement lawsuits against the District, it is the Administrator's responsibility to verify that all computer software is properly licensed.
- E. Failure to follow the review process described in II.C. and II.D above may result in liability of the Administrator.

III. PROCEDURES

A. Cash Donations

1. In order to credit the donations to the appropriate account, the Administrator shall prepare the Request for Processing of Donated Cash, Materials, Equipment or Services form (see Attachment A), attach the check (made payable to LAUSD), and forward as follows:

Request from:

K-12 Schools, including
Special Education

Early Education Centers

Adult Education, ROP/ROC,
Skills Centers

All Offices

Forward to:

Local District Fiscal
Specialist/Fiscal Services Manager

Early Childhood Education
Fiscal Services C/O Early
Childhood Education Division
1360 West Temple Street

Adult Education Fiscal Services
Third Street Annex

Budget Services Branch
IBSC, Suite 1460

2. If a donation exceeds \$25,000, the Procurement Services Group of the Business Services Division will prepare a Board Report ratifying the acceptance of the donation. This step will not delay the crediting of the funds to the donation account.
3. The Administrator should provide the donor with an official acknowledgment of the donation (see Attachment B – sample letter) and retain a copy of this letter.

4. Cash donations will be placed in accounts as follows:

Schools	001/3938
Special Education Schools	003/2538
Adult Education, ROP/ROC, Skills Centers	029/3717, 003/4806
Children's Centers	011/7623
Offices	001/3237

Expenditures which may be "charged to" or "made from" the above accounts include a wide variety of items including material, equipment, salaries, contracts, bus trips, repairs, and alterations to buildings.

5. It is the responsibility of the administrator to maintain detailed records documenting how and when the donated funds were spent, and whether unspent funds are on hand at the end of the fiscal year. Such documentation may include vendor receipts or invoices, cancelled checks, printed Integrated Financial System (IFS) reports, or Financial Reporting Database (FRDB) reports. These records must be kept on file as evidence that the donated funds were spent according to the intent of the donor, in the event of an audit.

B. Donations of Equipment, Materials, Services

1. The Administrator may accept the donation of equipment, materials, and/or services. If the donation exceeds \$25,000 in value, the Administrator should follow the procedure described in III.A.1. above.
2. The Administrator should provide an acknowledgment letter to the donor as described in III.A.3. above.
3. Donations of equipment and computer software should be recorded on the site's inventory records.
4. If the donor does not provide delivery, it is the responsibility of the Administrator to arrange pickup, including the funding of any related costs.
5. It is the responsibility of the Administrator to follow the safety review process described in II.C. above.

C. Donations of Computers and Computer Software

It is the responsibility of the Administrator to secure all information contained on the "Request for Licensing Information for Donations of Computers and/or Computer Software" form (see Attachment C). Any District staff member who donates software must also complete this form. The form must be kept on file as evidence of proper copyright licensing in the event of an audit. For additional information, please review Information Technology Division Bulletin No. K-20 (Rev.), "Compliance with the 1976 United States Copyright Law – Computer Software," dated July 1, 2001.

D. Donations of Artwork, Antiques and Other Valuables

For additional information, please review Office of the Superintendent Bulletin No. Q-17 (Rev.), "Protection of Valuable Works of Art and Restrictions on Their Sale," dated June 1, 2000.

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LOS ANGELES UNIFIED SCHOOL DISTRICT
Business Services Division

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ATTACHMENT A

REQUEST FOR PROCESSING OF DONATED CASH, MATERIALS, EQUIPMENT OR SERVICES

School/Office _____ Location Code _____
Contact Person _____ Tel. No. _____

DONOR: Company _____ Tel. No. _____
Address _____

CASH DONATION: Amount of attached check(s) \$ _____
Fund/Program Code to be credited: _____

Describe how the donation will be used: _____

MATERIALS, EQUIPMENT OR SERVICES DONATION (Complete this form for donations of materials, equipment or services with a value greater than \$25,000.)

EQUIPMENT: Description _____
Make & Model No. _____
Serial No. _____ Age _____ Value _____

MATERIALS: Description _____
_____ Value _____

SERVICES: Description _____
_____ Value _____

APPROVAL: Site Administrator _____ Date _____

Central Office Use Only

Budget Services Branch/Local District Fiscal Services Unit:

Date Processed to IFS _____

Signature _____

Contract Section (for donations exceeding \$25,000):

Date of Board Approval _____

Signature _____

General Accounting Branch:

Date Check Deposited _____

Signature _____

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ATTACHMENT B

SAMPLE ACKNOWLEDGEMENT OF DONATION

(DATE)

(Donor's Address)

Attention: (Donor's contact person)

(Name of school), on behalf of the Los Angeles Unified School District, accepts with gratitude your donation of

(Specify amount of cash, or description of equipment, materials, or services donated)

for use at our school.

We wish to express our appreciation for your interest in our educational program. For your records, the Los Angeles Unified School District's federal tax identification number of 95-6001-908-W.

Sincerely,

Principal

LOS ANGELES UNIFIED SCHOOL DISTRICT
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ATTACHMENT C

REQUEST FOR LICENSING INFORMATION FOR DONATIONS OF COMPUTERS
AND/OR COMPUTER SOFTWARE

School/Office _____ Location Code _____
Contact Person _____ Telephone # _____

DONOR: Company _____ Telephone # _____
Address _____

COMPUTER: Description _____
Make & Model No. _____
Serial No. _____

OPERATING SYSTEM SOFTWARE: _____
Title of Software _____
Software Company _____
Serial / License No. _____

SOFTWARE: Description _____
Title of Software _____
Software Company _____
Serial / License No. _____

SOFTWARE: Description _____
Title of Software _____
Software Company _____
Serial / License No. _____

(Additional sheets may be attached if more space is needed to detail software information.)

In order to avoid potential copyright infringement lawsuits against the District, it is mandatory that the Administrators secure from the donor documentation on PROOF OF PURCHASE for all software donations. Examples of documentation are:

- (1) Software License Number
- (2) A Software Agreement Statement
- (3) Original Installation Diskettes/CD-ROM

I declare that no additional copies of the donated software exist on any other computers.

Print Donor _____ Donor _____ Date _____
Name _____ Signature _____

Any District staff member who donates software to be used on LAUSD computers must also complete this form.