

**ACCEPTANCE & EXPENDITURE OF DONATED FUNDS**

The following guidelines are provided for funds donated to the District, including those from Kiddo! and the PTAs. Each organization is recognized as a strategic partner and a valued major resource to the District.

According to the policy, the following will apply:

**District Role and Responsibilities**

1. The District will annually determine its funding priorities.
2. The District commits to established baseline art, music, drama, dance, and poetry programs that are funded by Kiddo!
3. The District will develop annually, with input from Kiddo! and PTAs, Budget Decision Packages (BDPs) that reflect unfunded priorities. (November-February) BDPs may be multi-year proposals.
4. The Superintendent will formally communicate Budget Decision Package funding requests to Kiddo! and PTAs each year. (February)
5. The Superintendent will provide the Governing Board, Kiddo! and PTAs with an annual summary report of district BDPs funded by Kiddo! and PTAs. (July)
6. The Superintendent will convene the Funding Alliance quarterly. The Funding Alliance will be comprised of District, Kiddo!, PTA and Governing Board representatives for the purpose of maximizing and coordinating fundraising.
7. The District will conduct an annual technology audit of each site's existing hardware, software and equipment conditions and communicate its findings to Kiddo! and PTAs in time for their budget development process in the spring. This audit is narrowly focused on equipment maintenance and replacement needs, not on strategic BDP initiatives.
8. The District will assist PTAs and Kiddo! in their budget development process by providing budget templates and timely information on key cost drivers such as enrollment and health and welfare projections.
9. Principals will communicate site needs to PTAs by April 1 of each school year in time for PTA budget development for the following school year.
10. Principals/Administrative Council will use comparative data related to all PTAs to share and apply best practices among schools.

**ACCEPTANCE AND EXPENDITURE OF DONATED FUNDS (continued)**

11. In the event that a PTA budget expenditure is denied, the Superintendent or designee will provide a timely written response outlining the decision with supporting rationale.

**Kiddo! Role and Responsibilities**

While not a legal entity governed by the policies or governance structure of the Mill Valley School District, Kiddo! is a significant partner and has agreed to endeavor to work collaboratively with the District to include the following:

1. Kiddo!'s primary objective is to raise funds for *district-wide* programs that equally benefit every child at every public K-5 school and the middle school. Funded programs include art, vocal and instrumental music, drama, dance, poetry and mini-grants that support innovative teaching. Additionally, Kiddo! provides support staff for educational technology and other needs as designated by the District.
2. Provide the Superintendent annually with an estimated forecast of fundraising goals. (February)
3. Provide the District annually with its own detailed budgets and a copy, if requested, of any audit report.
4. Consider all Budget Decision Packages in determining its annual funding allocation beyond the baseline arts programs.
5. Conduct its primary fundraising campaigns in the Spring, with a "best efforts" goal to close out fundraising before the fall PTA fundraising campaigns.
6. In the event Kiddo! fundraising goals are not met, Kiddo! will conduct final campaign follow-up in the fall.

**PTA Role and Responsibilities**

While not legal entities governed by the policies or governance structure of the Mill Valley School District, PTAs are significant partners and have agreed to endeavor to work collaboratively with the District to include the following:

1. Primarily fund site-based activities, equipment, programs, classroom materials and other supplies in accordance with PTA funding guidelines and unit bylaws, and with the advice and consent of the principal or key administrators, as appropriate.
2. If there is an interest in funding a district wide Budget Decision Package (BDP), each PTA unit must jointly agree and will also agree to donate an agreed upon amount per BDP that may be a flat amount or based on a per student or per staff formula. Each school will be provided an equitable apportionment of the funded need.

**ACCEPTANCE AND EXPENDITURE OF DONATED FUNDS (continued)**

3. Make every effort to use common budget formats and categories in developing and communicating annual revenues and expenditures and will provide its budget to the District annually.
4. Conduct their primary fundraising campaigns in the fall.
5. Should submit all “gift letters” to the District by October 31 if possible and no later than January 31 of each year for District budgeting and accounting purposes.