



DONATION ACKNOWLEDGEMENT AND TRACKING FORM

Carroll Independent School District is a public school district and is a political subdivision of the State of Texas. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501(c)(3). However, the District is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170(c)(1). This section states that a charitable contribution means a contribution or gift to or for the use of:

"A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes."

The District may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. Contributions may be made to the District, District schools, District departments, or various District groups and clubs. These charitable contributions are deductible by the contributor on their tax return. The federal identification number of Carroll Independent School District is #75-6005011.

Please note, contributions made to various parent or community organizations, such as PTOs and Booster Clubs, are not contributions to the District. Since these organizations are separate entities from the District, the District's tax-exempt status does not apply to these organizations. These organizations must apply for their tax-exempt status under IRS Code Section 501(c)(3). Evidence of their tax-exempt status would be a Determination Letter from the IRS. When a PTO or Booster Club donates monetary or non-monetary items to the District, then the donation is considered a contribution to the District.

Please keep this written acknowledgment of your donation for your tax records. Starting January 1, 1994, the IRS no longer accepts your canceled check as proof of any donation of \$250 or more. Changes in tax law also require us to estimate the value of goods or services, if any, that have been rendered to you in return for your contribution, and to remind you that your contribution is deductible only to the extent that it exceeds what we have provided.

Carroll Independent School District greatly appreciates the support of:

Name of Contributor (Company or Person) _____
Address _____

Contact Name / Phone Number _____

through the monetary contribution of: \$ _____ **(circle one) Cash / Check #** _____
and/or through the in-kind donation of items or services.

Please describe purpose of donation below:

Carroll ISD may not assign, appraise, or certify a market value of in-kind donation items or services. The donor is responsible for obtaining and providing any required documentation of valuation to the IRS.

This contribution meets the Criteria for Acceptance as defined in Policy 3.4.1 (Local). This support will assist the District in continuing to improve the educational environment.

Print Name/Title of District Administrator Receiving the Contribution Signature of District Administrator

School or Location / Department Date Financial Services Approval, certifying Board approval
if greater than \$5000

For CISD use: Were any goods or services rendered to the Contributor in return for the contribution above? YES / NO (circle one)
If YES, description and estimated value: _____

Upon all approvals please forward copies of completed form to: 1) Contributor, 2) CISD Financial Services Dept., 3) CISD Dept./Campus Recipient



DONATION ACKNOWLEDGEMENT AND TRACKING FORM

PURPOSE

To provide an acknowledgement to contributors for their documentation and track the required approval of donations of cash or in-kind contributions made to the District.

INSTRUCTIONS

CISD employees shall complete the contributor and contribution information sections of the form on behalf of the contributor.

Contributions of less than \$5,000 in value that meet the CRITERIA FOR ACCEPTANCE as presented in Policy 3.4.3(Local), as attached, may be approved and accepted by a budget managing administrator, or other approved designee on behalf of the Superintendent. The receiving budget manager will process and deposit the contribution, if cash, and forward a copy of the completed and signed donation form to the Financial Services Department as part of the typical banking deposit documentation.

Disclosure of any products or services rendered in conjunction with the contribution must be provided by the receiving budget manager as set forth below.

If a contribution of cash, product, or services is valued at \$5,000 or greater, the contribution must be approved by the Board of Trustees prior to acceptance and deposit, if cash, of the contribution per the Requirements provided below.

ADDITIONAL APPROVAL REQUIREMENTS

Any contribution of \$5,000 or more (and any subsequent contributions by the same donor in a fiscal year) must be taken to the Board for consideration of approval and acceptance prior to providing a copy of the completed Donation Acknowledgement and Tracking Form to the donor. Approved forms shall be forwarded to the Financial Services Accountant, in the Financial Services Department to prepare and submit for Board approval on the next available agenda.

A representative of the Financial Services Department will provide an approval certifying Board approval and forward a copy of the completed form to the other parties.

DISCLOSURE REQUIREMENTS FOR CISD

If a contribution is made as a part of a program where the contributor receives something in exchange, then CISD must disclose the value of the item or service received. For example, participation in a charitable golf tournament may be auctioned at \$1,000. If the value of the golf green fees are \$100, the contribution is recorded at \$1,000 cash and the value of the green fees are disclosed under signatures as "Green Fees of Golf Tournament at \$100.00."

QUESTIONS

Please direct any questions regarding the use of this form to the Financial Services Department:

Bryan Myres - Director of Finance - x 8271 Bryan.Myres@southlakecarroll.edu

Zoraida Estevez - Accountant - x 8257 zoraida.estevez@southlakecarroll.edu

Note: For purposes of this policy, the terms “gift” and “donation” have the same meaning.

Unsolicited Gifts

Authority to Accept

The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District. However, any gift that the potential donor has expressly made conditional upon the District’s use for a specified purpose, or any gift of real property, shall require Board approval.

Once accepted, a gift becomes the sole property of the District.

*Criteria for
Acceptance*

The District shall not accept any gift that would violate or conflict with policies of or actions by the Board or with federal or state law.

Before the Superintendent accepts a gift or recommends acceptance of a gift to the Board, as applicable, the Superintendent shall consider whether the gift:

1. Has a purpose consistent with the District’s educational philosophy, goals, and objectives;
2. Places any restrictions on a campus or District program;
3. Would support a program that the Board may be unable or unwilling to continue when the donation of funds is exhausted;
4. Would result in ancillary or ongoing costs for the District;
5. Requires employment of additional personnel;
6. Requires or implies the endorsement of a specific business or product [see 7.11.2 for advertising opportunities];
7. Would result in inequitable funding, equipment, or resources among District schools or programs;
8. Obligates the District or a campus to engage in specific actions; or
9. Affects the physical structure of a building or would require extensive maintenance on the part of the District.

Solicitations

An employee who solicits gifts on behalf of the District or for use in the fulfillment of his or her professional responsibilities shall comply with relevant state and federal law and any District administrative regulations.

All donations solicited on behalf of the District, including solicitations in the name of the District or a campus, or donations solicited using District or campus resources, become the sole property of the District.

OTHER REVENUES
GIFTS AND SOLICITATIONS

3.4.3
(LOCAL)

Web-Based
Solicitations

An employee may solicit web-based donations of money or items for use by the employee in fulfilling his or her professional responsibilities or for the District's use, including "crowdfunding." However, an employee shall obtain prior approval from the employee's supervisor before using the name or image of the District, a campus, or any student.