



Business Operations Department
 2602 S. Belt Line Rd. Grand Prairie, TX 70552

972.237.5501 FAX 972.237.5432 FAX
www.gpisd.org

DONATION ACKNOWLEDGEMENT AND TRACKING FORM

Grand Prairie 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. Per Grand Prairie ISD Policy CDC (LOCAL), contributions may be made to the District and become the sole property of the District for its use and disposition with the District's discretion to use the contributions for a specific campus or organization. Any donation at or above \$20,000 shall be approved by the Board of Trustees. These charitable contributions are deductible by the contributor on their tax return. The federal identification number of Grand Prairie Independent School District is #75-6001697.

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.

Grand Prairie 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 as described below:

Grand Prairie 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 CDC (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 \$20,000

For GPISD 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) GPISD Financial Services Dept., 3) GPISD Dept./Campus Recipient



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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

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

Contributions of less than \$20,000 in value that meet the **CRITERIA FOR ACCEPTANCE** as presented in Policy CDC (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 Business Operations 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 \$20,000 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 \$20,000 or more (and any subsequent contributions by the same donor in a fiscal year) must be taken before 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 Director of Finance to prepare and submit for Board approval on the next available agenda.

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

DISCLOSURE REQUIREMENTS for GPISD

If a contribution is made as part of a program where the Contributor receives something in exchange, then GPISD 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 the 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:
Lara Brown – Director of Finance – 5303 Lara.Brown@gpsd.org