



BIRDVILLE INDEPENDENT SCHOOL DISTRICT

KATIE BOWMAN, CPA, ASSOCIATE SUPERINTENDENT OF FINANCE

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To: Directors, Campus Principals, and Campus Secretaries

Topic: Board Policy CDC (LOCAL) Changes Regarding Donations

The District changed policy CDC (LOCAL) regarding donations in December, 2014. Highlighted below are the changes.

1. No acceptances shall be construed to be a testimonial or endorsement by the District of a product or business enterprise.
2. All accepted gifts shall become District property and may not carry the name of the sponsor or donor except upon approval of the Board.
3. Gifts shall require the following approvals:
 - a. Gifts valued at \$2,500 or more may be accepted by Board action only.
 - b. Gifts valued between \$500 and \$2,500 may be approved by the Superintendent or designee.
 - c. Gifts valued at \$500 or below may be approved by the campus principal, department director, or designee.

The procedure we currently have in place will continue for all donations valued at \$2,500 or more. You will fill out the Donation Recommendation Form available online and submit it to Helen Duong. The donation will go to the Board and be signed by the Board President. A certificate will be sent to the donor along with a receipt letter.

For donations between \$500 and \$2,500, you will need to fill out the Donation Recommendation Form and send it to Helen Duong. The form will be approved by Associate Superintendent for Finance. Once you have been notified that the donation has been approved, you will be responsible for thanking the donor. We recommend that you send some type of letter or certificate to express your appreciation. A certificate will not be sent from the District office. The District will send a letter of receipt for tax purposes to the donor.

For donations under \$500, the campus or department will be responsible for accepting the donation, thanking the donor and providing them with a receipt letter. In addition to this, a monthly list of donations accepted at the campus level will need to be sent to Helen Duong for tracking purposes. A sample of the receipt letter is attached.

CAMPUS AND STUDENT ACTIVITY ACCOUNT PROCESSING OF DONATION

Amounts \$2,500 or less

After approval notification, deposit approved money into your Campus/Student Activity and forward copies of all paperwork to Staff Accountant as soon as funds are deposited into bank account. The Staff Accountant will review paperwork and verify that the guidelines for using these funds (if applicable) are being followed at year end.

Amounts greater than \$2,500

After approval notification, forward check and paperwork to Grants Specialist. The Grants Specialist will review the paperwork, set up the appropriate Special Revenue Fund accounts, forward check and deposit coding form to the Business Office, and then provide a Munis budget report to the campus/department.

Thank you for your cooperation on this matter.