

**GIFTS TO SCHOOLS**

PTAs can only give money to schools that is allocated for a designated purpose. Often, schools can purchase items at a significant discount, or a unit may decide to fund a portion of a purchase the school is making. When a unit decides to have the school make a purchase, the General Membership must first approve the gift to be made and its purpose. The donation must specify the designated purpose agreed to in writing between the PTA and the school official. The agreement states the nature of the item purchased, the way it is to be used, and when it will be procured. It should also include that the school will furnish a copy of the invoice to the PTA, and that all funds will be returned to the PTA if the item is not purchased or the terms are not met.

Each PTA wants to ensure that its supported school can purchase items that will improve the quality of education. PTAs shall not give money to a school for purchases without receiving appropriate documentation. A PTA can directly purchase items for a school with a PTA check and then donate them. In this situation, the PTA receives the receipt directly.

A second method is for schools to purchase items and then receive reimbursement from the PTA. In this situation, the school follows procedures set by the school system, and the PTA must also get acceptable documentation. The Treasurer issues a check to the school for the purchase amount. When the item arrives, the school pays the invoice and provides a copy of the invoice to the PTA. If the invoice is less than the amount provided, the school shall reimburse the PTA for excess funds. If the amount due is more than provided, the principal should give the PTA an Expense Form for the balance and attach a second copy of the invoice and purchase order.

See the Forms section for a sample donation forms to use when a unit purchases equipment and donates it to the school and when a unit purchases equipment for its own use and stores it at the school. Check with your local school system to determine any regulations about stored items at a school.

**PTA MONETARY DONATION**

**TO A SCHOOL OR DISTRICT**

The PTA is donating $

to (Name of school or district)

for the purchase of

by the date of .

It is agreed that the recipient of the monetary donation will supply the PTA with a copy of the purchase order or requisition and a copy of the paid invoice.

If this purchase is not made, then the recipient of the monetary donation will return

$

amount to the PTA by the date of .

PTA President Date

Principal or Administrator Date



**EQUIPMENT PURCHASED BY A PTA FOR ITS USE**

**(ITEM STORED AT SCHOOL)**

The PTA purchased for its own use .

The equipment will remain the property of the PTA but will be stored at the school named .

* PTA members may use the equipment.
* School staff or students may use the equipment under the supervision of a PTA member or with written permission.
* Anyone using the property, other than PTA members, will pay for supplies and maintenance.
* Should the item be stolen or misplaced the PTA will be responsible for replacement. Anyone other than the PTA using the item when a loss occurs agrees to reimburse the PTA for replacement cost.

PTA President Date

Principal or Administrator Date



**DONATION RECEIPT**

Date

Name

Cash contribution $

In-kind non-cash items exceeding $250 in value (description of items):

“Quid Pro Quo” contributions are contributions made partly as a contribution and partly in payment for goods and services received, for example, a ticket price that is higher than its normal value. For Quid Pro Quo contributions of more than $75, list item(s) and total amount paid for each.

In consideration of their donation, donor received (e.g., value of meal):

The PTA is a tax-exempt nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code. This exemption applies to all Louisiana PTA constituent organizations.

Authorized by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

IRS EIN:

PLEASE RETAIN FOR YOUR TAX RECORDS.

THANK YOU FOR YOUR SUPPORT.