

October 29, 2009

Dear Parents,

We can think of no better investment than the education of our children. While Fifth District Elementary has received considerable support from our county and state elected officials in recent years, the amount of tax dollars earmarked for education is limited. The annual budget that each school receives is sufficient to operate the school and fund the normal expenditures for classroom equipment and supplies. However, if we want to provide our students with additional educational opportunities, to maintain our current level of technology and to accelerate our acquisition of additional materials over and above that which is possible within the normal Baltimore County Public Schools operating budget, then we need your support.

The School Improvement Team has decided to continue a direct donation fund called the Fifth District Fund for Excellence. Parents would have the opportunity to make a donation to this fund to support the purposes described above. For the 2009-2010 school year, the School Improvement Team has designated two areas of need:

- **Funding to continue our goal of having our primary reading tutorial support administered by a trained parent during the school day.** This program is in addition to the support our children receive from their teachers and other professional school personnel. This tutor work on skills that support children's ability to read and comprehend effectively, under the guidance of our classroom teachers.
- **Funding to maintain our current level of technology:** In the fast changing world of technology, it will be necessary to regularly replace hardware and purchase appropriate software so that we can continue to provide an integrated technology program for our students. The funding for this endeavor, which will come from the Fund for Excellence, will be utilized to expand the limited dollars that are available through the regular county school based account.

If you can, we ask you to join us in making the Fund for Excellence drive a success. This year, our S.I.T. has set a goal to raise \$5000 to enhance our technology. Attached you will find a Fund for Excellence donation form, along with information for your records regarding tax deductible donations. On the donation form you will notice a section that permits you to designate Reading Support program, Technology program, or a designation of how you would like your donation split among both categories. Please return the Fund for Excellence Donation form, along with your check, in the attached envelope marked "Fund for Excellence". Please make your check payable to Fifth District Elementary and write "Fund for Excellence" on the memo line. We will then return a copy of the donation form to you for your records, along with a confirmation letter.

We appreciate your support! While all your donations are on a voluntary basis, we strongly urge you to join us in making Fifth District Elementary School the best elementary school in the county.

Sincerely,

Principal
On behalf of the School Improvement Team

Baltimore County Public Schools

Dr. Joe A. Hairston, Superintendent

6901 N. Charles St. Towson, MD 21204-3711

Date: October 29, 2009

Dear Fifth District Parents:

This is in response to your request for a copy of Baltimore County Public School's (BCPS) tax-exempt determination letter from the Internal Revenue Service under section 501 of the Internal Revenue Code (IRC).

BCPS is not required to have a determination letter on file. BCPS is considered a municipality, part of the local government and, as such, is exempt from federal taxation. Internal Revenue Code (IRC) section 501 addresses exemption from tax for corporations, certain trusts, and etc. and **does not** apply to BCPS. Therefore, IRC section 501(c), which lists exempt organizations under IRC 501, is **not** relevant to BCPS.

Those individuals involved in donations and grants should cite IRC section 170(c), which allows a charitable contribution deduction to those individuals, corporations, and/or organizations awarding grant and/or donations to local governments.

If you have any further questions concerning this issue, please contact me at (410) 887-1726.

Sincerely,

Carole D. Quental
Principal

FUND FOR EXCELLENCE DONATION FORM

I (WE) _____ am (are) donating the amount of
\$ _____ to Fifth District Elementary “*Fund for Excellence*”. This donation is
to be earmarked for:

_____ funding to enhance the reading support program for first and second
graders

_____ funding to maintain our current level of technology.

_____ funding for both programs; divide my donation as such: _____ for the
reading support program and _____ toward technology enhancement

Please make your check payable to Fifth District Elementary and mark “Fund for Excellence” on the memo line. Your donation is tax deductible. This form is to be returned to Fifth District Elementary sealed in the attached envelope marked “Fund for Excellence”. A copy of this form will be returned to you for your records, along with a confirmation letter.

Thank you for supporting us in our endeavor to continue to keep Fifth District Elementary as one of the best schools in Baltimore County.