

RELATIONS WITH PARENT ORGANIZATIONS

PURCHASES FOR THE SCHOOL

Before parent groups or other groups working with the school purchase equipment for the schools, including computer hardware and software, they shall notify the principal of their plans. In consultation with the Superintendent or designee, the principal shall determine the type or brand of equipment to buy to ensure compatibility with current District equipment.

PARENT OR COMMUNITY ORGANIZATIONS

Parent or community organizations may be formed to promote the school program or to complement a particular student group or activity. Examples of parent or community organizations include PTOs, booster clubs, and volunteer groups. A parent or community organization may not represent the District nor bind the District or any of its employees to a third party with whom the organization may conduct business.

SUPERINTENDENT'S DESIGNEE

The Superintendent's designee for overseeing the activities of a parent and community organization is the principal of the campus where the organization functions. As the responsible District employee, the principal shall:

1. Approve the formation of the organization.
2. Approve the constitution and bylaws of each organization.
3. Ensure that each organization's sole function is to support the educational activities of the designated program area.
4. Have the authority to disallow the continued association of any school program with a parent or community organization that has been judged by the principal to be disruptive to the educational activities or goals of the program or group.
5. Have an administrator present for all of the organizational meetings. The administrator will be responsible for enforcing district policies and making sure all UIL rules are followed.

The Director of Student Services will coordinate with the campuses to make sure these policies and procedures are being administered properly.

FORMATION

All parent or community organizations must obtain a unique tax identification number – Employer Identification Number (EIN). Such organizations may not use the District's tax identification number.

All PTOs and booster clubs should:

1. Obtain federal tax-exempt status as a public 501(c)(3) charitable organization by applying for and obtaining a Letter of Determination from the Internal Revenue Service (IRS) that states the organization is tax-exempt from federal taxes.

If an organization is new, the organization should apply for and receive its tax-exempt status from the IRS within one year from the date the organization's constitution and bylaws are adopted

If an organization loses its public 501 (c)(3) tax exempt status or if this tax-exempt status expires, the organization should take the necessary steps to regain the tax-exempt status as a public 501(c)(3) organization within one year from the date of notification from the IRS of the loss of exemption or within one year from the tax-exempt expiration date.

2. Submit the organization's EIN and a copy of the IRS's Letter of Determination to the Campus Principal and District's Director of Student Services.

LIAISON

The designated faculty sponsor of a student activity area shall serve as the liaison, under the supervision of the Principal, between any parent group formed in connection with a student group and the District.

The designated faculty sponsor acting as the liaison shall:

1. Approve all student/school-related activities of such organizations;
2. Work with such organizations to establish approved goals and student-support activities for the respective organizations;
3. Assist in setting the budgets of such organizations and ensuring that expenditures of such organizations are in direct support of the goals of the designated programs;
4. File lists of officers of the respective organizations with the school principal and Director of Student Services at the beginning of each school year, and revise such lists as officers change during the school year; and
5. File list of organization activities for the coming year with the principal at the last day of school year. Additional activities should be submitted at least 90 days prior to the event to aid in the development of the master calendar for the school.

DISTRICT EMPLOYEES

District employees may NOT serve in a financial capacity for a parent or booster organization. Financial capacity is defined as treasurer, fund-raising chair, or check signer.

FUND-RAISING

All community/school-support organization fund-raising efforts shall be within federal, state, and District guidelines and shall be for the purpose of supporting the school program or group activity for which the organization was formed. <See GKB>

According to the IRS, revenues generated from fund-raising activities by tax-exempt organizations should benefit the organization, the sponsored student group, or student activity area as a whole, not individuals. Therefore, individual accounts that credit individuals for their fund-raising efforts may not be used. All members of the organization, the sponsored student group, or the student activity area must receive an equal opportunity to benefit from the fund-raising activities, regardless of whether or not a person participated in the fund-raising activities.

In addition, according to the IRS, tax-exempt organizations may not require people to participate in fund-raisers. Benefits given by a parent organization cannot be distributed based on participation in a fund-raiser or based on revenues individually generated in a fund-raiser. Therefore, a person cannot be denied the opportunity to receive a benefit because of lack of participation in a fund-raiser or because a specified amount of revenue was not raised.

An organization may establish written criteria for giving certain benefits to an individual with a financial hardship. If a student meets the written criteria, the student may then receive a benefit that others do not receive. Such a benefit is an approved exception by the IRS to having all members receive an equal opportunity to benefit from fund-raising activities. However, the criteria for financial hardship should not change to allow a particular individual to meet the criteria. Therefore, the financial hardship criteria should be applied consistently to all recipients, and the criteria must be established prior to the financial hardship situation arising.

In the event that students pay a designated amount to attend a trip, a student who meets the financial hardship criteria may have the full amount of his or her trip paid by the organization.

Careful consideration should be given to limiting the number of major fund-raising activities involving students. All such activities require the approval of the designated sponsor(s) and the principal.

NOTICE OF FUND-RAISING ACTIVITIES

A parent or community organization desiring to conduct a fund-raising activity for a school program shall submit the following information to the designated faculty sponsor on the appropriate District or campus form at least 30 days prior to the event:

1. Purpose of the fund-raiser.
2. Type of fund-raising activity (ie candy sale, carnival, and the like).
3. Date(s), time(s), and place(s) of the activity.
4. Name of sponsoring organization and representative.

5. Name and phone number of the organization's representative.
6. Name and phone number of the person(s) in charge of the fund-raiser.
7. Name and phone number of the person(s) who shall be handling the money for the fund-raiser.

BOOSTER ORGANIZATIONS

School-related booster organizations shall organize and function in a way that is consistent with the District's philosophy and objectives, within adopted Board policies, and in accordance with UIL guidelines as applicable.

District booster clubs shall:

1. Be voluntary and provide unified support for student activities of the school.
2. Be limited to a single club/organization for each area of student activity (ie athletics, band, choir, dance team, and the like).
3. Encourage involvement by all parents of students participating in the supported activity.
4. Use school facilities only with the prior approval of the principal or designee, in accordance with policy GKD(LOCAL).
5. Not be involved in decision- or policy-making activities for a student group.
6. Have no authority in directing or influencing District employees in the administration of duties.
7. Comply with all UIL guidelines.
8. Comply with administrative regulations and Board policy when offering money/gifts to the District (see CDC).
9. Submit a copy of current adopted bylaws and operating procedures to the principal.
10. Prepare a written report of actual revenues and expenditures (financial report) for the school year. The treasurer of the booster club should prepare the financial report.
11. Have an organizational review committee conduct an annual review of the organization's financial report and the related financial activity for the school year and prepare a written report communicating the results of the committee's review to the organization.
12. Submit the annual financial report and the review committee's report to the school principal and the Director of Student Services by September 1 of each year.
13. Pay all taxes and other debts incurred by the organization.
14. Issue receipts for all money received.

