GE R1-Relations with Parent Organizations

Brazosport ISD

Administrative Regulation

Contact: Director of Alternative Funding

PURPOSE

In the Brazosport Independent School District (BISD), we encourage the participation and involvement of parents in the education of their children. One way parents can be involved is through participation in voluntary parent organizations such as Booster Clubs, PTOs and PTAs. To ensure that Brazosport ISD students are receiving the greatest benefit from our parent organizations, these groups shall be organized to help promote, support, and improve the extracurricular activities in Brazosport ISD through compliance with this regulation. This regulation applies to all parent groups, Booster Clubs, PTO's, PTA's, or any community organization formed to support BISD students through an affiliation with Brazosport ISD.

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 PTO's, PTA's, 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. A parent or community organization may not hold itself out as acting on the District's behalf or that it has any authority to do so.

SUPERINTENDENT'S DESIGNEE

The Superintendent's designee for overseeing the activities of parent and community organizations is the Principal of the campus that the organization supports and the Director of Alternative Funding.

The Principal shall:

1. Approve the formation of any such organizations;
2. Review the constitution and bylaws of such organizations;
3. Ensure that an organization's sole function is to support the educational activities of the designated program area; and
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, or fails to meet the requirements of this regulation or other District policies applicable to such organization.

The Director of Alternative Funding shall:

1. Keep an accurate record of all functioning parent and community organizations within BISD.
2. Maintain permanent records from each organization: formation documents, 501(c)(3) Letter of Determination from IRS, Articles of Incorporation, Certificate of Incorporation (Secretary of State of Texas).
3. Maintain annual reports and documents from each organization: IRS 990, Annual Financial Report, annual meeting agenda and minutes with record of officer elections or changes.

LIAISON

The Principal must designate a faculty sponsor who serves as the liaison between any parent or community organization formed in connection with a student group or campus.

The Liaison shall:

1. Review and approve all student/school-related activities of such organizations for consistency with District policy and goals;
2. Work with such organizations to establish approved goals and student-support activities for the respective organizations;
3. Ensure that expenditures of such organizations are in direct support of the goals of the designated programs;
4. A shared folder will exist for each organization, and will be shared with the campus principal, liaison and Director of Alternative Funding. The Liaison shall upload all organization documents to this folder, annually, and throughout the year, as needed. Documents include: formation documents, bylaws, lists of officers, annual financial report, annual meeting meeting and minutes, and filed 990.
5. File lists of organization activities for the coming year with the principal at a date established by the principal. Requests for additional activities must be submitted in a timely manner giving the liaison or principal adequate time for planning and to aid in the development of the master calendar for the school.
6. Provide notice to the campus principal of fundraising activities prior to the start of that fundraiser. This includes written solicitations for donations or sponsorships. Careful consideration should be given to the number of major fundraising activities. **(Fundraising regulation)**

PARENT/ COMMUNITY/ BOOSTER ORGANIZATIONS

School-related 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.

Organizations shall:

1. Be voluntary and provide unified support for student activities of the school.
2. Encourage involvement by all parents of students participating in the supported activity.
3. Use school facilities only with the prior approval of the principal or designee.
4. Not be involved in decision- or policy-making activities for a student group.

5. Comply with all UIL **guidelines.**
6. Comply with Board policy and administrative regulations when offering money/donations to the District. **(Administrative Guidelines Finance-Donations)**
7. Submit a copy of current adopted bylaws and operating procedures to the Liaison.
8. Submit a written report of actual revenues and expenditures (financial report) for the school year to the Liaison.
9. Pay all taxes and other debts incurred by the organization. The District is not responsible for unpaid financial obligations.

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 PTO's and booster clubs must:

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 must apply for and receive 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 must 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 Liaison.
3. Obtain a State Sales and Use Tax Permit.
4. Complete a Certificate of Formation with the Secretary of State for Nonprofit organizations.
5. Complete IRS Form 1023 in order to be recognized as an exempt organization.
6. Contact State Comptroller's Office Exempt Organizations Department in order to be recognized as exempt within the State of Texas.

AUTHORIZED SIGNERS

No principal, principal's secretary, activity clerk, or designated faculty sponsor who serves as a liaison between the parent group and the District may be approved as a signer on the bank accounts of a parent or community organization. If a District employee, substitute, or temporary worker is requested by a parent or community organization to be an authorized signer, then that individual's status is one of a parent, not as a representative of the District.

FUNDRAISING

All community/school-support organization fundraising 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.

IRS rules state all of an organization's proceeds must be used for the tax-exempt purposes of the organization. The IRS has a strict rule against private inurnment-the transfer of any of an organization's assets to, or for the benefit of, an individual for a non exempt purpose. Therefore, individuals can not control any fundraising accounts set up in their name, nor may they withdraw funds from the "accounts" to use as they wish. The tax exempt organization must at all times determine how its funds, even funds credited to an individual with respect to their fundraising efforts, are used. All funds must be used for the organization's tax exempt purpose.

In addition, according to the IRS, tax-exempt organizations may not require people to participate in fundraisers. Therefore, a person cannot be denied the opportunity to receive a benefit because of lack of participation in a fundraiser or because a specified amount of revenue was not raised.

An organization may establish written criteria for giving certain benefits to an individual with financial hardship. Such a benefit is an approved exception by the IRS to having all members receive an equal opportunity to benefit from fundraising activities. In no event, however, shall such benefit be in the form of a scholarship or financial incentive to attend the school to participate in that school organization. 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 a 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.

All community/school-support organizations should follow the district's fundraising regulation - **Fundraising Regulation.**

PURCHASES FOR THE SCHOOL

Before parent groups or other groups working with the schools purchase equipment for the schools, including computer hardware and software, they shall have their plan approved by the principal or program director (please utilize BISD technology request process). The principal shall consult with the appropriate cabinet level supervisor or designee and/or the purchasing department to determine the type or brand of equipment to buy to ensure compatibility with current District equipment. The principal shall report the receipt of the equipment and/or software so that it is placed on the District inventory. Before parent groups, citizens, District employees, or other groups working with the school purchase or lease equipment, furnishings, or anything that is permanently attached to the floors, walls, ceilings, or grounds,

they shall consult with the maintenance department and complete a Facilities Modification Request form to ensure the health and safety of students and staff as well as compliance with all building codes.

HELPFUL LINKS

BISD Activity Account Manual
Alternative Funding Presentation
Fundraising Project Request Form
BISD Fundraising Training Presentation
Fundraising Form Questions
Sponsor Completion Form Procedure
Need To Know-Fundraising
Updating Club Presidents

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