This document summarizes the District’s administrative procedures relative to parent organizations. It is not intended to be all inclusive. If there is conflict between the information presented here and the District’s Board Policy, the Board Policy shall take precedence.

August 2019
Table of Contents

Letter from Superintendent 1
Preface 2

1. General Information / Getting Started 3

2. Administrative Guidelines 4
   2.1. Accounting and Financial Management Guidelines 5
   2.2. Fundraising Guidelines 7
   2.3. Other Responsibilities 8
   2.4. Donations 9
   2.5. Consultants and Other Professional Services 10

3. UIL Booster Club Guidelines 10

4. Charitable Raffles and Bingos 10

5. Federal and State Information 12
   5.1. Federal Tax Information 12
   5.2. Texas Sales Tax Information 13

6. Appendices
   o Parent Organization Information Sheet
   o Sample Fundraiser Application
   o Sample Financial Reports
   o Sample Bylaws for Parent Groups
   o UISD Parent Volunteer Application
   o Board Policy GE Legal and Local
   o UIL Booster Club Guidelines
   o Charities & Nonprofits: Charitable Raffles
   o School Fundraisers & Texas Sales Tax

It is the policy of United I.S.D. not to discriminate on the basis of race, color, national origin, sex, or handicap in its programs, services, or activities as required by Title VI of the Civil Rights Act of 1964, as amended; Title IX of the Education Amendments of 1972; and Section 504 of the Rehabilitation Act of 1973, as amended.
August 2019

Dear Parents:

One of United Independent School District's goals is to promote community partnerships and parental involvement. We greatly appreciate the volunteer hours and financial support that parent organizations provide to our campuses and student groups to help us achieve this goal.

Even though our parent organizations work very closely with the District, they are considered a separate entity from the District. The following guidelines were prepared to assist parent organizations and booster clubs in complying with District, University Interscholastic League (UIL), and state and federal requirements.

Thank you for your ongoing support of our campuses and the various student groups at United Independent School District.

Sincerely,

[Signature]

Roberto J. Santos, Superintendent
Preface

The Internal Audit Department of United Independent School District compiled the Parent Organization Guidelines to assist Parent Organizations in meeting District, University Interscholastic League (UIL), state and federal requirements. The information in this handbook is provided to assist Parent Organizations/Booster Clubs in following pertinent policies and regulations and to provide guidance in establishing a general record-keeping system and a general system of internal controls. Establishing a good record-keeping system is an essential step in creating a successful organization.

The contents of this document set forth the United ISD (“District”) administrative guidelines and procedures for parent organizations. Only approved organizations operating under these parent group procedures and guidelines and the District’s policy CE Legal and Local shall be allowed to use the school name and/or facilities in support of its programs.

Important: The Internal Audit Department is not an authority on specific accounting situations or tax-related issues concerning individual Parent Organizations; therefore, Parent Organizations should obtain competent independent counsel on accounting and tax matters related to their specific requirements.
1 GENERAL INFORMATION

- The District encourages full participation and involvement of parents in the education of their children through their involvement in voluntary parent organizations such as PTAs, PTOs, and Booster Clubs that may be formed to promote the school program or to complement a particular student group or activity.

- District-affiliated school-support or booster organizations shall organize and function in a way that is consistent with the District’s goals, philosophy and objectives, within adopted Board policies, in accordance with applicable UIL guidelines and the District’s approved Parent Organization Guidelines. (Board Policy GE Legal and Local)

- Parent organizations are a separate entity from the school District, even though they generally exist solely to support activities of the school or student groups.

- The superintendent or designee has the authority to revoke the recognition of the group or disallow the continued association of any school program with a parent or community organization that has been judged to be disruptive to the educational activities or goals of the program or group or fails to comply with board policy and guidelines.

Getting Started

Prior to becoming an official parent organization, be sure to complete the following steps:

- Obtain Principal approval - The formation of a Parent Organization or Booster Club must be approved by the appropriate campus principal.

- Elect officers and create by-laws – At a minimum, officers elected should include the president, vice-president, treasurer and secretary. Some larger organizations may choose to have two treasurers to segregate duties. The appendix of this document includes the parent organization information sheet and sample by-laws.

- Designate a Liaison - The campus principal shall designate the District liaison with any parent organization affiliated with the school. If an organization is affiliated with a specific student group, the faculty sponsor of such student group may be designated by the principal to act as liaison. The principal may also serve as the District liaison at his or her option.

- Determine objectives and fundraising plan – Determine what you plan to accomplish during the year and how you plan to accomplish this. List the planned fundraisers and the planned dates. Discuss with principal and/or liaison for approval. Refer to section 2.2 “Fundraising Guidelines” of this document for guidance.

- Set up strong internal controls – Refer to section 2.1 “Accounting and Financial Management Guidelines” of this document for guidance.
2 ADMINISTRATIVE GUIDELINES

- **Constitution and By-Laws** - Each organization shall operate under a constitution and/or by-laws approved by the Superintendent or designee. The designee may be the campus principal or liaison. Sample by-laws are included in the appendix of this document.

- **Officers** - A current listing of officers and designated check signers for each organization shall be submitted annually to the Superintendent or designee and to the campus principal. The principal may not hold an office in their campus' parent organization. This information should remain on file in the principal’s office at all times. Any changes that occur during the year should also be submitted to the Superintendent or designee and provided to the campus principal.

- **Membership** – Any parent or guardian of a student at the school may be a member of a school's PTC. In the case of booster clubs, only a parent or guardian of a student member of the group may be a member of the booster club.

Members of parent organizations that will be working directly with our students or will be volunteering on District property or for district sponsored events must be cleared as Parent Volunteers. All prospective volunteers shall complete a Parent Volunteer application as per Board Policy GKG Local. This is included in the appendix of this document or available on the UISD website under parent resources at [www.uisd.net/28550_1](http://www.uisd.net/28550_1) or by clicking here: New Parent Volunteer Application or Returning Parent Volunteer Application

- **Meetings** - The business of the parent organization shall be conducted in an open meeting, with notification of all meetings provided to the membership and scheduled thru the superintendent or designee. Minutes of all meetings should be kept in writing.

- **Minutes and Treasurer's Report** - The minutes of the last meeting and the treasurer’s report should be reported at each regularly scheduled meeting.

- **Information to Principal** - The minutes, treasurer’s report, copy of bank statement and bank reconciliation should be provided monthly to the campus principal.

- **Liaison** - The campus principal shall designate a District liaison with any parent organization affiliated with the school. If an organization is affiliated with a specific student group, the faculty sponsor of such student group may be designated by the principal to act as liaison. The liaison shall adhere to the following rules:
  - Approve all student/school-related activities of such organizations whether non-fundraising or fundraising;
• Work with such organizations to establish approved goals and student support activities for the respective organizations;

• Assist in setting the budgets of such organizations and ensure expenditures of such organizations are in direct support of the goals of the designated programs;

• Ensure that lists of officers of the respective organizations are filed with the school principal at the beginning of each school year, and that such lists are revised as officers change during the school year;

• Ensure that lists of organization activities for the coming year are submitted to the campus principal at a date established by the campus principal.

2.1 Accounting and Financial Management Guidelines

a. The officers of the organization shall be responsible for proper administration of their funds including accounting, safeguarding and disbursement of funds in accordance with federal and state law and local policy.

b. Accounting records should be limited at all times to only those persons whose duties require access.

a. Each parent organization must have its own bank account with its own federal identification number. Parent organizations should not use the District’s Federal Identification Number for conducting business of the organization.

c. Parent organization money must be kept separate from school funds. School funds are public monies and parent organization funds are private monies.

d. The financial records for the parent organization must be balanced monthly. This includes a monthly bank reconciliation and review of outstanding checks and deposits in transit.

e. The minutes of the last meeting and the treasurer’s report should be reported at each regularly scheduled meeting.

f. The minutes, treasurer’s report, bank statement copy and bank reconciliation should be provided monthly to the campus principal.

g. An annual financial report summarizing all receipts and expenses shall be made to the general membership and the superintendent or designee at the end of the school year, generally May of each year. A copy should be provided to the campus principal.

h. Bank statements should be mailed to the official mailing address of the parent organization. This could be the school’s address or a P.O. Box.
2.1.1 Receipts

a. Cash receipts should be issued for all money received with a description as to the source of funds. The original should be given to the payee and the copy kept in the receipt book. All copies of voided cash receipts should be kept in the receipt book.

b. Funds should be counted at the event site, with at least two people present.

c. All funds received should be deposited into the parent organization’s bank account timely (preferably the next business day) to reduce the risk of loss or theft. The deposit slip should state the source of funds.

d. The cashing of checks from cash receipts or petty cash is prohibited.

e. Funds received should not be used for any purchases; all purchases should be made with a check.

2.1.2 Disbursements

a. All disbursements should be made by pre-numbered checks from the organization’s bank account.

b. **Debit cards should not be used to make purchases or to withdraw funds from the account.** This does not document that at least two individuals are authorizing the purchase as noted on item e below.

c. “Blank Checks” or checks payable to “Cash” should never be issued.

d. Original invoices should be provided as support for all payments made by check. These should be retained and filed in check sequence.

e. The checks should be signed by two officers, usually the president and the treasurer.

f. Individuals authorized to sign checks should not be related to each other by marriage or any other relationship.

g. District employees that will serve as an authorized check signer must obtain written approval of the superintendent, campus principal or their immediate supervisor.

h. Sponsors may not be authorized check signers for a parent group that supports a group or club for which they are sponsors nor have access to their bank account nor initiate purchases.

i. See section 2.5 “Consultants and Other Professional Services” regarding payments to consultants.

2.1.3 Other Financial Responsibilities

b. Parent organizations are fully responsible for all taxes, debts, and other financial commitments incurred by the organization.
c. Parent organizations do not have the authority to commit or to represent in any way that the District is responsible for any of its financial or contractual obligations.

d. Parent organizations should establish a permanent file of financial records, bank statements, tax records, etc. This file should be transferred to successive administrations of the organization each year.

e. Parent organizations must exercise standard business practices in the administration of its assets at all times.

f. Funds accounted for by parent organizations are not District funds and are, therefore, not subject to bookkeeping by District employees. The bookkeeping responsibilities for such funds are to be handled by officers of the organizations.

g. School employees should not accept loans of funds from parent organizations.

h. Organizational by-laws shall include provisions for disposal of funds and/or property to the District in case said organization disbands or ceases to operate. Exceptions shall be made for PTA and other nationally affiliated organizations with bylaws constraints regarding dispersal of funds.

2.1.4 Parent Organization Audits

It is recommended that parent organizations submit records to be audited annually by an Audit Committee composed of at least three qualified members of the organization who are not signatories on the organization’s bank account. In order to provide adequate checks and balances, financial records may be reviewed periodically by other officers of the organization.

Audits are recommended to be performed at fiscal year end and when there is a mid-year resignation of the financial officer.

They may also be performed at any other occasion deemed necessary by the organization or the District.

The audit must be completed and reported at the next regularly scheduled meeting after the end of the fiscal year end or as soon as possible after the resignation of the financial officer.

2.2 Fundraising Guidelines

- Parent organizations should conduct fundraising activities to benefit the entire student group and activities.

- All parent 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.
• All fundraising activities require prior approval from the principal or the designated liaison. This provides the campus with knowledge of the activities planned and helps to avoid the duplication of similar fundraising campaigns during the same period. The Fundraiser Application (see appendix) may be used to document written approval.

• The profitability of the fundraiser should be documented. The Fundraiser Application may be completed after the fundraiser to document profitability of fundraiser.

• Parent organizations must properly account for all funds generated and expensed through fundraisers.
  
  o Funds should be counted at the event site by 2 individuals, excluding the treasurer, before submitted to treasurer for receipting.
  
  o Items purchased for sale should be safeguarded and inventoried.

• Fundraising activities may be held using District facilities. Facilities desired for use shall be scheduled through the campus principal. Requests for facilities use should be made to the appropriate administrator for the facility whose use is requested and are subject to approval by the Superintendent or designee.

• Funds raised by student organizations shall be maintained in the campus activity fund, while funds raised by parent organizations shall be maintained by the organization that initiated and executed the fundraising activity.

• Students are not allowed to participate in bucket brigades. Bucket brigades entail the collection of money at busy intersections. Our students’ safety is of the utmost concern and this is a very dangerous practice.

• **Raffles and bingos are not allowed on district property.** Refer to section 4 “Charitable Raffles” of this document for additional guidance.

• **Online Fundraising** - Parent organizations may utilize external donor websites, such as gofundme.com, to seek donations for their organization with the written approval from the campus Principal. The fundraising guidelines in this document will apply to these fundraisers. Donations received through the donor website should be deposited in the organization’s depository account.

2.3 Other Responsibilities

• **Parent Volunteer Application** - Members of parent organizations that will be working directly with our students or will be volunteering on District property or for district sponsored events must be cleared as Parent Volunteers. All prospective volunteers shall complete a Parent Volunteer application as per Board Policy GKG Local. This is included in the appendix of this document or available on the UISD website under parent
resources at Parent Resources or by clicking here: New Parent Volunteer Application or Returning Parent Volunteer Application

- Principals should encourage the use of parent organization funds in manners that benefit all students.
- A student’s benefit from any group activity should not be dependent upon whether their parents or guardians are members of the parent group.
- Parent organizations shall not be involved in decision-making or policy-making activities of student groups.
- Parent organizations shall have no authority in directing or influencing District employees in the administration of their duties.
- Parent organizations shall assume liability for any and all personal injuries or property damage arising from their activities.

2.4 Donations - Monetary or Tangible Property

The District welcomes the donation of funds or tangible property to schools and student organizations.

- It is preferable that funds be donated, as opposed to tangible property, thereby allowing the recipient organization to maximize the value of the gift by taking advantage of the savings power and tax-free status enjoyed by the District. This method also ensures that purchases are made from reputable vendors.
- Donations made to a school or school based student group must be deposited directly into the Activity Fund following the guidelines established by the District.
- Principals may accept supplies and materials donated directly to the school.
- On a monthly basis, during its Regular Board Meeting, the Board will acknowledge and approve gifts and donations accepted by the District based on campus submissions.
- All funds and tangible items donated to a school or student group become District property. The spending of such funds and use of such property will be under the direction of District personnel, in accordance with District policy.
- 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.
- Any parent organization project that involves changes of any kind to the interior or exterior of buildings, structural or site improvements, including
grounds, must be approved by the District’s facilities department. The parent organization shall work with the Principal in obtaining the necessary approvals.

2.5 Consultants and Other Professional Services

Consultants and Other Professional Services shall follow District guidelines for contracts, criminal background checks, and administrative approvals especially if they will have contact with our students. Contact your campus principal and/or sponsor prior to the services being contracted. The District’s professional services guidelines should be used for guidance; you may contact the principal or designee for additional information.

3 UIL BOOSTER CLUB GUIDELINES

Booster Clubs that support a UIL sanctioned group should obtain the pamphlet “Booster Club Guidelines” published by the University Interscholastic League (UIL) and available online at www.uiltexas.org/policy/guidelines-for-booster-clubs to be aware of the current procedures regarding extracurricular activities.

This document provides guidelines which govern all booster club activities related to UIL-sponsored competition. Since the UIL regulates and governs what participants, sponsors, and coaches may and may not accept, it is very important booster club members and parents are aware of these guidelines.

The UIL Parent Information Handbook is another useful document that can be found at www.uiltexas.org/athletics/manuals

4 CHARITABLE RAFFLES AND BINGOS

4.1 Charitable Raffles

The state law governing the use of raffles as fundraising activities is found in Chapter 2002 of the Texas Occupations Code. District policy GKB (Legal) also has references to raffles. A raffle is defined as the awarding of one or more prizes by chance at a single occasion among a pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize.

- Independent school districts are not qualified to hold charitable raffles under the Charitable Raffle Enabling Act, but a parent organization who also qualifies as a “qualified nonprofit organization” may be qualified to hold such raffles if it meets the other requirements of the Act.
- **Raffles and Bingos are not allowed on District property.** Advertising raffles and bingos on District property is not allowed.
- Only raffles held according to the terms of the Charitable Raffling Enabling Act are authorized raffles. An unauthorized raffle is considered gambling under the Texas Penal Code.
The following is an excerpt from the Texas Attorney General's website, the full document can be found at:


Charities & Nonprofits: Charitable Raffles

The Charitable Raffle Enabling Act, effective January 1, 1990, permits "qualified organizations" to hold up to two raffles per calendar year, with certain specified restrictions.

A raffle is defined as the award of one or more prizes by chance at a single occasion among a single pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize.

In general, a qualified organization is:

a. A nonprofit association organized primarily for religious purposes that has been in existence in Texas for at least 10 years;

b. A nonprofit volunteer emergency medical service that does not pay its members other than nominal compensation;

c. A nonprofit volunteer fire department that operates fire-fighting equipment, provides fire-fighting services, and does not pay its members other than nominal compensation; or

d. A nonprofit organization that has existed for at least three preceding years and is exempt from federal income tax under Section 501(c), Internal Revenue Code; does not distribute any of its income to its members, officers or governing body; does not devote a substantial part of its activities to attempting to influence legislation; and does not participate in any political campaign.

The language of the law is very technical. If you are considering holding a raffle to benefit an organization, you should check the statute to be sure it qualifies.

4.2 Bingos

The Bingo Enabling Act (BEA) imposes numerous restrictions on bingo operations. The Texas Lottery Commission (TLC) is responsible for licensing and administrative enforcement of the BEA. Only six types of entities may be licensed for bingo: certain religious societies; certain nonprofit organizations that support medical research or treatment programs; certain fraternal organizations; veterans' organizations; volunteer fire departments; and volunteer emergency medical services providers. Independent school districts are not licensed to hold bingos. Please visit the TLC website at www.txlottery.org for more information.
5 FEDERAL AND STATE TAX INFORMATION

5.1 Federal Tax Information - Each parent organization is independent of United Independent School District and responsible for completing the necessary filings with the IRS should it choose to obtain and maintain the “exempt organization” 501(c)(3) status. See section 5.1.2 on obtaining tax-exempt status. The advantages of an exempt organization are as follows:

- Provides the legal entity a Federal Identification Number through which school fundraising activities can be accounted for by parent support groups.
- Income earned by the entity is exempt from Federal income tax and other state taxes.
- Enables contributions made to the exempt organization to be deductible from the donor’s federal income tax.
- Enables the entity to apply for exempt status with the State of Texas Comptroller’s office.
- Enables the entity to hold charitable raffles subject to the three-year waiting period.
- Provide the entity with nonprofit mailing privileges, etc.

5.1.1 Obtaining a Federal Identification Number

- IRS Form SS-4 Application for Employer Identification Number (EIN) should be used to obtain a Federal Identification Number by going online at www.irs.gov
- A Federal Identification Number is generally required to open bank accounts and obtain State Sales Tax Permits.
- Parent organizations should not use an individual member’s social security number to conduct the business of the organization because the individual member could be liable for the taxes and liabilities of the organization in such case.
- Parent organizations are not permitted to use the District’s Federal Identification Number.
- An organization is not automatically considered tax-exempt by acquiring an Employer Identification Number (EIN). See below.

5.1.2 Obtaining IRS Exempt Status

- IRS Form 1023 (Application for Recognition of Exemption) should be used to obtain exempt status. This form may be obtained online at www.irs.gov or for information on how to apply for federal exemptions, contact the IRS at 1-877-829-5500.
- See IRS Publication 557, Tax-Exempt Status for Your Organization, for other required inclusions in the application for exemption in the areas of organizing documents, description of activities, financial data, fund raising
activities description, etc. or for additional information regarding the rules and procedures for obtaining exemption from federal income taxes. This publication may be obtained free from the IRS by calling 1-800-829-3676 or online at www.irs.gov

- Upon approval by the IRS of exempt status, the organization will receive a Letter of Determination from the IRS stating the organization is considered to be an exempt organization which should be maintained in the permanent files.

- Some organizations may become affiliated with a national organization that has already received exempt status 501(c) (3) or 501 (c) (4) from the IRS (e.g., PTAs). The national organization may have a Group Exemption Number (GEN) assigned to it by the IRS that could be used by local affiliates to avoid having to file their own Package 1023. However, each local affiliate must obtain their own Federal Identification Number.

- District employees, in such capacity, may not prepare filings to the IRS on behalf of parent organizations.

5.2 Texas Sales Tax Information - The Sales and Use Tax Bulletin, July 2009 entitled School Fundraisers and Texas Sales Tax included in the appendix of these guidelines contains all information relevant to sales tax and parent organizations including contact information for the State Comptroller, guidelines for applying for sales tax exemption, and links to other relevant publications and forms.

For all Texas Sales and Use Tax forms, go online to:

www.comptroller.texas.gov/taxes/sales/forms/
Appendices –

- Parent Organization Information Sheet – p.15
- Sample Fundraiser Application – p.16
- Sample Financial Reports – p.17-18
- Sample Bylaws for Parent Groups – p.19-21
- UISD Parent Volunteer Applications
- Board Policy GE Legal and Local
- UIL Booster Club Guidelines
- Charities & Nonprofits: Charitable Raffles
- School Fundraisers & Texas Sales Tax
Parent Organization Information Sheet

Submit to your campus principal at the beginning of the school year or as information changes.

1. Parent Organization/Booster Club Name: ________________________________

2. Sport or Activity Represented: ___________________________________________

3. School Name: _________________________________________________________

4. Employer Identification Number (EIN): _________________________________

5. Official Mailing Address: _____________________________________________

6. Parent Organization/Booster Club Officers for the ________________ School Year:

<table>
<thead>
<tr>
<th>Office Held</th>
<th>Name:</th>
<th>Mailing Address:</th>
<th>Phone Number:</th>
<th>Authorized Check Signer Y or N</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vice-President</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Secretary</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasurer</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

7. Planned Fundraising Activities for the year:

<table>
<thead>
<tr>
<th>Fundraiser</th>
<th>Planned Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Sample Fundraiser Application for District Affiliated Parent Organizations

All fundraising, promotional activities and/or general solicitation for charitable contributions sponsored by booster organizations must receive prior approval from the Superintendent or designee. In accordance with GE (LOCAL), the campus principal is the designee for all campus affiliated organizations unless otherwise noted.

Name of organization:

__________________________________________________

Intended Fundraising Project:

__________________________________________________

Duration of Fundraising Effort: (time-frame that solicitation or sale will occur):

__________________________________________________

Goal of Fundraising efforts: (Why is the money being raised? The goal can be general or specific, but comply with the terms of GE (Legal and Local) and all other local, state and federal laws, regulations or policies):

__________________________________________________

__________________________________________________

Approved: ________________________________ ________________________________

Designee Signature Date

Printed Name and Job Title: ______________________________________________________

This section to be completed after the fundraising efforts are completed

Net Amount Raised: ________________________________

Provide a brief explanation of whether goal was met, whether any amendments to the goal were made, and how expenditures will be made:

________________________________________________________________________

________________________________________________________________________

Treasurer Name:______________________________ Date:____________________

Treasurer Signature:_____________________________________________________

United ISD
Parent Organizations
August 2019
# ABC Parent Group

## Treasurer's Report (Sample)

### Dates (from - to)

Beginning Balance per Bank, (date) $1,000.00

### Revenue:

**Fundraising:**

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>9/15/2010</td>
<td>Catalog Fundraiser</td>
<td>$2,000.00</td>
</tr>
<tr>
<td>9/28/1930</td>
<td>Catalog Fundraiser</td>
<td>$500.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$2,500.00</td>
</tr>
</tbody>
</table>

**Non-Fundraising:**

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>9/10/2010</td>
<td>Donation</td>
<td>$100.00</td>
</tr>
<tr>
<td>9/30/2010</td>
<td>Interest</td>
<td>$10.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$110.00</td>
</tr>
</tbody>
</table>

**Total Revenue** $2,610.00

### Expenses:

**Fundraising:**

<table>
<thead>
<tr>
<th>Date</th>
<th>Check No., Payee and Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>9/5/2010</td>
<td>Ck 101 Catalog company - fundraiser</td>
<td>$1,200.00</td>
</tr>
<tr>
<td>9/5/2010</td>
<td>Ck 102 Catalog company - shipping</td>
<td>$50.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$1,250.00</td>
</tr>
</tbody>
</table>

**Non-Fundraising:**

<table>
<thead>
<tr>
<th>Date</th>
<th>Check No., Payee and Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>9/10/2010</td>
<td>103 Sam's - office supplies</td>
<td>$50.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$50.00</td>
</tr>
</tbody>
</table>

**Total Expenses** $1,300.00

**Ending Balance per Bank, (date)** $2,310.00
### ABC Parent Group

**Annual Financial Report (Sample)**

**Dates (from - to)**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Balance (from previous year)</strong></td>
<td>$ XXX</td>
</tr>
</tbody>
</table>

**Revenue:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fundraising:</strong></td>
<td></td>
</tr>
<tr>
<td>Catalog Fundraiser</td>
<td>$ XXX</td>
</tr>
<tr>
<td>Candy Fundraiser</td>
<td>$ XXX</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$ XXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Non-Fundraising:</strong></td>
<td></td>
</tr>
<tr>
<td>Donations</td>
<td>$ XXX</td>
</tr>
<tr>
<td>Interest</td>
<td>$ XXX</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$ XXX</td>
</tr>
</tbody>
</table>

**Expenses:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fundraising:</strong></td>
<td></td>
</tr>
<tr>
<td>Catalog Fundraiser</td>
<td>$ XXX</td>
</tr>
<tr>
<td>Candy Fundraiser</td>
<td>$ XXX</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>$ XXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Non-Fundraising:</strong></td>
<td></td>
</tr>
<tr>
<td>Student Banquet</td>
<td>$ XXX</td>
</tr>
<tr>
<td>Faculty and Staff Incentives</td>
<td>$ XXX</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>$ XXX</td>
</tr>
</tbody>
</table>

**Ending Balance per Bank, (end of year)**

$ XXX
SAMPLE Bylaws for Parent Groups (from pttoday.com)

Note: These should be modified for your own group and adopted by the entire group.

While there are certainly smart (and not-so-smart!) ways to write bylaws, the exact wording of your bylaws is up to your group. One hundred groups could each have bylaws worded differently and yet operate very well and quite similarly. Here is a sample set of PTO bylaws covering a broad range of rules that PTOs typically include—and that we recommend. Feel free to adopt or adapt them for your own group. You’ll find links to a number of other samples on the Bonus Tools page at pttoday.com.

Article I – Name
The name of the organization shall be the ABC Elementary PTO, Inc.

Article II – Purpose
The corporation is organized for the purpose of supporting the education of children at ABC Elementary by fostering relationships among the school, parents, and teachers.

Article III – Members
Section 1. Any parent, guardian, or other adult standing in loco parentis for a student at the school may be a member and shall have voting rights. The principal and any teacher employed at the school may be a member and have voting rights.

Section 2. Dues, if any, will be established by the executive board. If dues are charged, a member must have paid his or her dues at least 14 calendar days before the meeting to be considered a member in good standing with voting rights.

Article IV – Officers and Elections
Section 1. Officers.
The officers shall be a president, vice president, secretary, and treasurer.

Reminder: While most states only require a president, secretary, and treasurer, we recommend you also have a vice president, to assist the president and provide for succession. Many state laws do not allow the same person to serve as president and secretary.

a. President. The president shall preside over meetings of the organization and executive board, serve as the primary contact for the principal, represent the organization at meetings outside the organization, serve as an ex officio member of all committees except the nominating committee, and coordinate the work of all the officers and committees so that the purpose of the organization is served.

b. Vice President. The vice president shall assist the president and carry out the president’s duties in his or her absence or inability to serve.

c. Secretary. The secretary shall keep all records of the organization, take and record minutes, prepare the agenda, handle correspondence, and send notices of meetings to the membership. The secretary also keeps a copy of the minutes book, bylaws, rules, membership list, and any other necessary supplies, and brings them to meetings.

d. Treasurer. The treasurer shall receive all funds of the organization, keep an accurate record of receipts and expenditures, and pay out funds in accordance with the approval of the executive board. He or she will present a financial statement at every meeting and at other times of the year when requested by the executive board, and make a full report at the end of the year.

Section 2. Nominations and Elections.
Elections will be held at the second to last meeting of the school year. The nominating committee shall select a candidate for each office and present the slate at a meeting held one month prior to the election. At that meeting, nominations may also be made from the floor. Voting shall be by voice vote if a slate is presented. If more than one person is running for an office, a ballot vote shall be taken.
Section 3. Eligibility. Members are eligible for office if they are members in good standing at least 14 calendar days before the nominating committee presents its slate.

Section 4. Terms of Office. Officers are elected for one year and may serve no more than two (2) consecutive terms in the same office. Each person elected shall hold only one office at a time.

Section 5. Vacancies. If there is a vacancy in the office of president, the vice president will become the president. At the next regularly scheduled meeting, a new vice president will be elected. If there is a vacancy in any other office, members will fill the vacancy through an election at the next regular meeting.

Section 6. Removal From Office. Officers can be removed from office with or without cause by a two-thirds vote of those present (assuming a quorum) at a regular meeting where previous notice has been given.

Article V – Meetings

Section 1. Regular Meetings. The regular meeting of the organization shall be on the first Tuesday of each month during the school year at 7 p.m., or at a time and place determined by the executive board at least one month before the meeting. The annual meeting will be held at the April regular meeting. The annual meeting is for receiving reports, electing officers, and conducting other business that should arise. The secretary will notify the members of the meetings in a flyer sent home with the students at least one week prior to the meeting.

Section 2. Special Meetings. Special meetings may be called by the president, any two members of the executive board, or five general members submitting a written request to the secretary. Previous notice of the special meeting shall be sent to the members at least 10 days prior to the meeting, by flyer and phone calls.

Section 3. Quorum. The quorum shall be 10 members of the organization.

Reminder: It’s a good practice to give notice of all meetings. Some states require a minimum notice prior to a meeting, but not usually for meetings held on the same day and at the same time each month (i.e., your regular monthly meetings).

Article VI – Executive Board

Section 1. Membership. The Executive Board shall consist of the officers, principal, and standing committee chairs.

Section 2. Duties. The duties of the Executive Board shall be to transact business between meetings in preparation for the general meeting, create standing rules and policies, create standing and temporary committees, prepare and submit a budget to the membership, approve routine bills, and prepare reports and recommendations to the membership.

Section 3. Meetings. Regular meetings shall be held monthly, on the same day and at the same time each month, to be determined by the board. Special meetings may be called by any two board members, with 24 hours notice.

Section 4. Quorum. Half the number of board members plus one constitutes a quorum.

Reminder: Most states prohibit boards of directors from voting by proxy, mail, or email ballot unless the decision is made in writing and is unanimous. The thinking is that boards should meet and confer before making decisions, unless all board members agree.

Article VII – Committees

Section 1. Membership. Committees may consist of members and board members, with the president acting as an ex officio member of all committees.
Section 2. Standing Committees. The following committees shall be held by the organization: Fundraising, Hospitality, Membership, Communications, Arts and Enrichment, Family Events, Nominating, and Auditing.

Section 3. Additional Committees. The board may appoint additional committees as needed.

Article VIII – Finances
Section 1. A tentative budget shall be drafted in the fall for each school year and approved by a majority vote of the members present.

Section 2. The treasurer shall keep accurate records of any disbursements, income, and bank account information. Monthly treasurer's reports should be presented to the parent group members.

Section 3. The board shall approve all expenses of the organization.

Section 4. Two authorized signatures shall be required on each check. Authorized signers shall be the president, treasurer, and principal.

Section 5. The treasurer shall prepare a financial statement at the end of the year, to be reviewed by the Audit Committee.

Section 6. Upon the dissolution of the organization, any remaining funds should be used to pay any outstanding bills and, with the membership’s approval, spent for the benefit of the school.

Section 7. The fiscal year shall coordinate with the school year.
Reminder: State laws often dictate what records must be made available to an organization’s members and to the general public at the school. Also, federal law requires that a nonprofit tax-exempt organization’s annual information returns (IRS for 990 or 990EZ) for the most recent three years be available for the public review when requested.

Article IX – Parliamentary Authority
Robert’s Rules of Order shall govern meetings when they are not in conflict with the organization’s bylaws.

Article X – Standing Rules
Standing rules may be approved by the Executive Board, and the secretary shall keep a record of the standing rules for future reference.

Article XI – Dissolution
The organization may be dissolved with previous notice (14 calendar days) and a two-thirds vote of those present at the meeting. Reminder: include provisions for the disposal of funds and/or property to the District.

Article XII – Amendments
These bylaws may be amended at any regular or special meeting, providing that previous notice was given in writing at the prior meeting and then sent to all members of the organization by the secretary. Notice may be given by postal mail, e-mail, or fax. Amendments will be approved by two-thirds vote of those present, assuming a quorum.

PTOtoday
www.ptotoday.com
UNITED INDEPENDENT SCHOOL DISTRICT
New Parent Volunteer Checklist

Prospective volunteers shall fill out an application packet provided by the district. Below is the checklist to insure that your packet is complete. Turn in your application packet to your child’s campus.

- Form 1 Check List
- Form 2 Volunteer Application completed and signed by the Principal and Applicant.
- Form 3 Criminal History Record Information Authorization must be complete and questions must be answered YES or No. This form will be processed by the Human Resource Department. Criminal Background checks from local law enforcement agencies are NOT acceptable.
- Form 4 Computerized Criminal History Verification form must be signed and dated.
- Form 5 Certificate of examination of volunteer for Tuberculosis that discloses the results of the test must be turned in for new applicants.

☐ Copy of Identification such as a drivers license, passport or Texas ID

Please Note:

1. TB test is required
2. Application processing will be approximately 7 work days from the date of receipt at the Office of Admissions and Family Services.
3. NEW UISD Employees are required to submit a current application and a copy of the current school year United I.S.D. picture tag for annual renewal.

For more information contact your Campus Parent Volunteer Coordinator.
NEW PARENT VOLUNTEER APPLICATION
School Year 2019-2020

PLEASE PRINT IN BLACK OR BLUE INK ONLY

Name ___________________________________________ Last 4 digits of S.S.# ______

Last First Middle Initial

Other name which may appear on Official Records ________________________________

Permanent Address _______________________________________________________________

Street/Box City State Zip Code

Phone # __________________ Email _________________________________

Check area(s) for which you are volunteering: ☐ Coaching ☐ Field Trips ☐ Chaperone ☐ Other ______

If you are a NEW applicant a current TB test is required. Date of current TB test or Chest X-ray ___/____/____

Student Name: ___________________________ Grade: ____ Teacher: __________

Student Name: ___________________________ Grade: ____ Teacher: __________

Student Name: ___________________________ Grade: ____ Teacher: __________

I hereby certify that the above information to the best of my knowledge is true, accurate and complete. ANY FALSIFICATION OF THESE RECORDS WILL BE SUFFICIENT CAUSE FOR DISQUALIFICATION. Furthermore, it is understood that this application becomes the property of the United I.S.D., which reserves the right to accept or reject it. References and personal information which becomes a part of this record are to be regarded as confidential and shall not be revealed to me.

* I understand that UISD has 7 business days to process this application, from receiving date, at Office of Admissions.

_________________________ / / 

Applicant Signature (Date)

Campus: ___________________________ Signature of Principal ________/ / 

Campus: ___________________________ Signature of Principal ________/ / 

Campus: ___________________________ Signature of Principal ________/ / 

FOR DEPARTMENT USE ONLY

School / Parent Volunteer Application
☐ Approved ☐ Not Approved

Criminal History Record
☐ Approved ☐ Not Approved

Coordinator ______________________ Date

Print Signature Date

UNITED INDEPENDENT SCHOOL DISTRICT
201 Lindenwood Dr. – 956.473.8772 – FAX: 956.473.6442

U.I.S.D. Form No. 878-001
Revised: 05/2019
UNITED INDEPENDENT SCHOOL DISTRICT
Human Resources Department
201 Lindenwood Dr., Laredo, Texas  78045 (956) 473-6273; (956) 473-6303 Fax

CRIMINAL HISTORY RECORD
INFORMATION AUTHORIZATION FOR
STUDENT TEACHERS AND VOLUNTEERS

The United Independent School District is required by the Texas Education Code Chapter 22, Subchapter C to review the criminal history of applicants, employees, independent contractors, student teachers and volunteers. The information requested below is necessary to obtain criminal history.

I authorize the United Independent School District to obtain copies of any information pertaining to any criminal history record maintained by any law enforcement agency and to use said information for the purpose of evaluating my application for volunteering.

In order to obtain a criminal check you must be 18 years or older

PERSONAL INFORMATION

<table>
<thead>
<tr>
<th>Legal Name:</th>
<th>Date of Birth:</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Name</td>
<td>Middle</td>
</tr>
</tbody>
</table>

| Address: | City: | State: | Zip Code: |

Sex: [ ] Male/ [ ] Female

Driver’s License Number/State Issued:

Moral turpitude is an act of baseness, vileness or depravity in the private or social duties outside the accepted standards of decency and that shocks the conscience of an ordinary person, including, but not limited to theft, murder, rape, swindling and indecency with a minor.

☐ Yes  ☐ No  Have you ever been arrested?

*An arrest is not an automatic bar to volunteering. The district will consider the nature and date of the offense, and the relationship between the offense and the volunteer position for which you are applying.

If yes, please attach a statement of the nature of the offense.

☐ Yes  ☐ No  Have you ever been convicted of, pled guilty or no contest (nolo contendere) to, or received probation, suspension, or deferred adjudication for a felony or any offense involving moral turpitude (including, but not limited to theft, rape, murder, swindling, and indecency with a minor)?

If yes, please attach a statement of the nature of the offense.

☐ Yes  ☐ No  Have you ever been charged with, been convicted of, received deferred adjudication (probation), pled guilty or nolo contendere for an offense or capital murder, attempted murder, murder, voluntary manslaughter, involuntary manslaughter, indecency with a child, injury to a child or elderly or disabled individual, kidnapping, deadly weapon was used or exhibited or for any felony related to the manufacture, delivery or possession of marijuana, a controlled substance, or dangerous drug? “Conviction” shall include probation or deferred adjudication (probation), a finding of guilt or acceptance by the court of a plea of guilty, or nolo contendere review each application according to the criteria set forth in the district’s DC (Local) policy.

Volunteer/Student Teacher Signature: ___________________________ Date: ____________________

Parent’s Signature: ___________________________ Date: ____________________

(Required if intern is under 18 yrs. of age or a current U.I.S.D. student)

Sec. 22.0835. Access to Criminal History Records of Student Teachers and Volunteers by Local and Regional Education Authorities.

(a) A School district, open-enrollment charter school, or shared services arrangement shall obtain from the department and may obtain from any other law enforcement or criminal justice agency or a private entity that is a consumer reporting agency governed by the Fair Credit Reporting Act (15 U.S.C. Section 1681 et seq.), all criminal history record information that relates to: (1) a person participating in an internship consisting of student teaching to receive a teaching certificate; or (2) a volunteer or person who has indicated, in writing, an intention to serve as a volunteer with the district, school, or shared services arrangement. (c) A person to whom Subsection (a) or (b) applies must provide to the school district, open-enrollment charter school, private school, regional education service center, or shared services arrangement a driver’s license or another form of identification containing the person’s photograph issued by an entity of the United States government.

UISD Form 903-050, 04-2019
DPS Computerized Criminal History (CCH) Verification

(AGENCY COPY)

I, ____________________________, have been notified that a computerized criminal history
(CCH) verification check will be performed by accessing the Texas Department of Public Safety Secure
Website and will be based on name and DOB information I supply.

Because the name based information is not an exact search and only fingerprint record searches
represent true identification to criminal history, the organization (as listed below) conducting the criminal
history check is not allowed to discuss any information obtained using this method, therefore the agency may
offer the opportunity to have a fingerprint search performed to clear any misidentification based on the name
search, if the search provides a criminal report I know could not be mine.

For the fingerprinting process I will be required to submit a full and complete set of my fingerprints for analysis
through the Texas Department of Public Safety AFIS (automated fingerprint identification system). I have been
made aware that in order to complete this process I must have the correct fingerprinting (FAST) form from this
agency, make an online appointment, submit a full and complete set of my fingerprints, and pay a fee of $9.95
to the fingerprinting services company, L1Enrollment Services.

Once this process is completed and the agency receives the data from DPS, the information on my
fingerprint criminal history record may be discussed with me.

(This copy must remain on file by your agency. Required for future DPS Audits)

Signature of Applicant or Employee ____________________________ Date __________

Signature and date required for processing

FOR DEPARTMENT USE ONLY

United I.S.D.
Agency Name (Please print)

________________________
Agency Representative Name (Please print)

____________________________________ Date __________
Signature of Agency Representative

Please:
Check and Initial each Applicable Space

CCH Report Printed:
YES ______ initial
NO ______ initial

Purpose of CCH: __________________________

Hire ________ Not Hired ________ initial

Date Printed:__________ Date __________

Destroyed Date:__________ Date __________

Retain in your files
UNITED INDEPENDENT SCHOOL DISTRICT
CERTIFICATE OF EXAMINATION OF SCHOOL PERSONNEL/VOLUNTEERS
FOR TUBERCULOSIS
HEALTH SERVICES DEPARTMENT

CAMPUS/DEPT ________________________________

THIS IS TO CERTIFY THAT
NAME (LAST) __________________ (FIRST) ___________ (MIDDLE) ___________

ADDRESS ________________________________________________ TELEPHONE ___________

RECEIVED A TUBERCULIN TEST: PPD ___________ TINE ___________

RESULT: ☐ 0MM RESULT: ☐ NEUTRAL REACTION
☐ __MM ☐ POSTIVE REACTION

DATE ________________

Print Physician’s Name ____________________________ Physician’s Signature Required ___________

Please provide stamp of agency for authentication

THIS PORTION FOR CHEST X-RAY ONLY:

RESULTS: ☐ NORMAL CHEST FINDING ☐ NOT DONE
☐ ABNORMAL CHEST FINDING

AND WAS FOUND TO __________________________ ACTIVE TUBERCULOSIS.
(be free of) or (have)

PHYSICIAN RECOMMENDATION:

DATE: ________________ SIGNATURE OR STAMP _______________________

TX MD-DO LICENSE NO# __________________________

In order to comply with Texas Law (VTCS 4477-12, Sec 5), the examination must be completed and the certificate with results must
be furnished to the governing board of the public school prior to the commencement of the individual’s duties.

MF 002

UISD Form 903-009
Rev. 03/17

It is the policy of the United Independent School District not to discriminate on the bases of race, color, national origin, sex or
Handicap in its vocational programs, services or activities as required by Title VI of the civil Rights Act of 1964, as amended;
Title IX of the Education Amendments of 1972; and section 504 of the Rehabilitation Act of 1973, as amended.
UNITED INDEPENDENT SCHOOL DISTRICT

2019-2020 Returning Parent Volunteer Checklist

NOTE:
Returning volunteers shall fill out a criminal history form provided by the district.

Turn in your form and copy of ID to your child’s campus or 201 Lindenwood Dr. Portable #7

FOR RETURNING PARENTS:

_____ DPS Computerized Criminal History Verification form must be complete, which includes signature, campus location and date.

_____ Include a copy of identification such as a driver’s license, passport, Texas ID.

FOR UISD Employees:

_____ UISD Employees only need to submit a copy of their 2019-2020 employee ID, on this same copy, include the campus locations where you would like to volunteer. NO OTHER PARENT VOLUNTEER FORMS ARE NEEDED.

For more information contact your Campus Parent Volunteer Coordinator.
DPS Computerized Criminal History (CCH) Verification  
(AGENCY COPY)

I, _____________________________, have been notified that a computerized criminal history (CCH) verification check will be performed by accessing the Texas Department of Public Safety Secure Website and will be based on name and DOB information I supply.

Because the name based information is not an exact search and only fingerprint record searches represent true identification to criminal history, the organization (as listed below) conducting the criminal history check is not allowed to discuss any information obtained using this method, therefore the agency may offer the opportunity to have a fingerprint search performed to clear any misidentification based on the name search, if the search provides a criminal report I know could not be mine.

For the fingerprinting process I will be required to submit a full and complete set of my fingerprints for analysis through the Texas Department of Public Safety AFIS (automated fingerprint identification system). I have been made aware that in order to complete this process I must have the correct fingerprinting (FAST) form from this agency, make an online appointment, submit a full and complete set of my fingerprints, and pay a fee of $9.95 to the fingerprinting services company, L1Enrollment Services.

Once this process is completed and the agency receives the data from DPS, the information on my fingerprint criminal history record may be discussed with me.

(This copy must remain on file by your agency. Required for future DPS Audits)

Signature of Applicant or Employee       Campus Location(s)       Date
Signature and date required for processing

FOR DEPARTMENT USE ONLY

United I.S.D.

Agency Name (Please print)

______________________________
Agency Representative Name (Please print)

______________________________
Signature of Agency Representative

Date

Please:
Check and Initial each Applicable Space

CCH Report Printed:
YES □  NO □  _______ initial

Purpose of CCH: ____________________________

Hire □  Not Hired □  _______ initial

Date Printed: ___________  _______ initial

Destroyed Date: ___________  _______ initial

Retain in your files
Parent-Teacher Organizations

The Board shall cooperate in the establishment of ongoing operations of at least one parent-teacher organization at each school in the District to promote parental involvement in school activities. *Education Code 26.001(e)*
### RELATIONS WITH PARENT ORGANIZATIONS

<table>
<thead>
<tr>
<th>Section Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parent Organizations</td>
<td>District-affiliated school-support organizations and booster organizations, and other parent groups, shall organize, fundraise or solicit donations, and function in a way that is consistent with the District’s goals, philosophy, and objectives, Board policies, District administrative regulations, applicable UIL other governing association guidelines, financial and audit regulations, and the District’s approved Parent Organization Guidelines. [See also CDC]</td>
</tr>
<tr>
<td>Use of District Facilities</td>
<td>District-affiliated school-support or booster organizations may use District facilities with prior approval of the appropriate administrator. Other parent groups may only use District facilities in accordance with policy GKD.</td>
</tr>
<tr>
<td>Parental Involvement</td>
<td>The Board recognizes that parent organizations and booster clubs are separate entities from the District but are mediums through which District personnel, parents, and other community members may strengthen ties with the school and District and work to enhance educational progress for all students.</td>
</tr>
<tr>
<td>Board Responsibility</td>
<td>The Board is responsible for the oversight of the District, including oversight of parent or booster organizations that use the District or a campus name or claim any connection with the District or a particular campus. The Board shall approve and recognize, through the Superintendent or designee, only those organizations that, in the opinion of the Superintendent or designee, follow the guidelines established herein and operate for the benefit of the school and its students or a particular student group or activity. These organizations must also comply with guidelines established by policy in order to continue to use the school or District name or claim any connection with the school or District.</td>
</tr>
<tr>
<td>Superintendent’s Designee</td>
<td>If not designated otherwise, for purposes of this policy and campus-affiliated organizations, the Superintendent’s designee shall be the principal of each campus.</td>
</tr>
<tr>
<td>General Guidelines</td>
<td>All District-affiliated parent and booster organizations shall comply with the following guidelines. Any organization operating under this policy that, in the opinion of the school administration, does not adhere to this policy or any regulation established by the school administration, shall cease to be recognized by the Board as a legitimate school-related club or organization and shall not be eligible to use school facilities or services except in accordance with GKD. Additionally, the organization shall not be eligible to use the District</td>
</tr>
</tbody>
</table>

**DATE ISSUED:** 2/15/2017  
**UPDATE 107**  
**GE(LOCAL)-X**
or campus names or claim any connection with the District or a particular campus.

Each organization shall:

1. Operate under a constitution and/or bylaws approved by the Superintendent or designee.

2. Maintain a current listing of officers and the designated check signers for each organization. The list shall be submitted to the Superintendent or designee.

3. Schedule all meetings through the Superintendent or designee.

4. Conduct all business in an open meeting with notification of meetings provided to the entire membership.

5. Report the minutes of the last meeting and the treasurer’s report at each regularly scheduled meeting and submit a copy of both to the campus principal or designee.

6. Prohibit a student’s benefit from any group activity to be dependent upon whether the student’s parents or guardians are members of the parent group.

7. Follow all UIL booster club guidelines if the booster organization is for a UIL-sanctioned group such as a music, fine arts, academic, or athletic group.

8. Make no attempt to have authority in directing or influencing District employees in the administration of their duties.

9. Ensure that the organization’s sole function is to support the educational activities of the designated program area.

10. Understand that the Superintendent or designee has the authority to revoke the recognition of the group or no longer allow the continued association of any school program with a parent or community organization that has been judged to be disruptive to the educational activities or goals of the program or group, or fails to comply with Board policy and guidelines.

Liaison

Each organization shall have a District liaison designated in accordance with the District’s Parent Organization Guidelines. The liaison shall follow appropriate guidelines for liaisons set forth in the Parent Organization Guidelines.

Fiduciary Responsibility

The officers of the parent or booster organization shall be responsible for the proper administration of the organization’s funds in accordance with federal and state law and District policy. The accounting and financial management procedures set forth in the
District’s Parent Group Guidelines shall apply for all District-affiliated parent and booster organizations and shall be followed at all times.

Ceasing Operations

Each organization’s bylaws shall include provisions for disposal of funds and/or property to the District in case said organization disbands or ceases to operate. Exceptions shall be made for the PTA and other nationally affiliated organizations with bylaws and constraints regarding dispersal of funds.
ROLE OF BOOSTER CLUBS
Neighborhood patrons form booster clubs to help enrich the school’s participation in extracurricular activities. The fundraising role of booster clubs is particularly crucial in today’s economic climate. Positive and direct communication can prevent most problems. Keep the superintendent informed of all activities.

- Have a chain of command for communication with the administration.
- Clear all activities through your administration.
- The superintendent or a designee who does not coach or direct a UIL contest but has approval authority over booster clubs should be invited to all meetings. All meetings should be open to the public.
- Booster clubs should apprise school administrators of all club activities. Make sure your local administration has a copy of all booster club publications. Invite administrators to all booster club meetings. Have an officer meet with the school administration regularly.
- School administration should apprise booster clubs of all school activities.
- Booster clubs do not have authority to direct the duties of a school district employee. The scheduling of contests, rules for participation, methods of earning letters and all other criteria dealing with inter-school programs are under the jurisdiction of the local school administration.
- Minutes should be taken at each meeting and kept on file at the school.
- Periodic financial statements itemizing all receipts and expenditures should be made to the general club membership and kept on file at the school.

WRITTEN POLICIES
Booster clubs should develop and annually review policies to cover:
- how to obtain administrative approval before beginning projects;
- how to plan and publicize meetings;
- bookkeeping and fund administration including process to obtain superintendent’s approval prior to raising or spending funds;
- election of officers (suggestion: one president; one secretary; one treasurer; and three vice-presidents: one vice-president to oversee fall, winter and spring sports);
- taking, distributing and filing minutes;
- public communication;
- proper interaction with music and theatre directors and academic and athletic coaches through the lines of authority as established by the school board;
- a sportsmanship code governing behavior of booster club members and fans at contests, treatment of officials, guests, judges, etc.; and
- plans to support the school regardless of success in competition, keeping the educational goals of competition at the forefront of all policies.

ROLE OF THE SUPERINTENDENT
Member schools make UIL rules and determine policies regarding penalties to schools, school district personnel and student participants. The superintendent is solely responsible for the entire UIL program. All school activities, organizations (including the booster club), events and personnel are under the jurisdiction of the superintendent. Booster clubs must recognize this authority and work within a framework prescribed by the school administration.

PARENTS
- Remember: The classroom comes first!
- Help conduct fair and equitable competition: adhere to rules, uphold the law and respect authority.
- Remember that officials are human. Respect their decisions.
- Delegate authority to the school, and then support its decisions.
- Set standards by which you expect children to conduct themselves, and live by those standards yourself.
- Be aware of capabilities and limitations of young people. Don’t have unrealistic expectations.
- Allow your children to live their own lives.
- Be involved in areas in which your own child is not involved, thus contributing to school unity and spirit.
- Show respect to the opponents of your children.
- Praise. Don’t criticize. Urge others to do the same.
- Help your children and their friends develop integrity through the intensity of competitive activity.

COACHES AND DIRECTORS
- Be sure your booster club wish list has been approved by your supervisor before it goes to the booster club.
- Work with your administration to determine what your club can provide.
- Make your request to the club benefit as many students as possible.
- Attend the booster club meetings and/or know what the club is doing.
- Understand that your advisory role to the boosters is without vote.
- Support other programs within your district.
- Meet with parents regularly and make them aware of relevant rules.
- Involve your staff with your booster club. Let the booster club know who your staff is and what duties they perform.
Club Finances
Fundraising | Spending | Stipends | Gifts to Coaches

Fund-raising projects maybe subject to state law. Be sure that your club is in compliance with applicable law. For example, Texas has a law governing raffles. Also, consider seeking nonprofit or tax-exempt status. Consult the Texas Secretary of State’s website as well as the IRS to determine if seeking designation as a non-profit that is tax exempt is appropriate for your booster club. 
http://www.sos.state.tx.us/corp/nonprofit_org.shtml

Generally speaking, earnings by a properly organized booster club may not benefit any private shareholder or individual.
• Community-wide sales campaigns should be coordinated through the school administration to minimize simultaneous sales campaigns.
• Sales campaigns should be planned carefully to insure that the projects provide dollar value for items sold, and that most of the money raised stays at home. Otherwise donations are often more rewarding than letting the major part of the money go to outside promoters.
• Fund-raising activities should support the educational goals of the school and should not exploit students. Activities and projects should be investigated carefully before committing the school’s support.
• Individuals who actively coach or direct a UIL activity should serve in an advisory capacity only to the booster club and should not have control or signature authority over booster club funds, including petty cash or miscellaneous discretionary funds.
• Coach’s wish lists should have received prior approval from school administration before submission to boosters.
• Coaches and directors of UIL academics, athletics and fine arts may not accept more than $500 in money, product or service from any source in recognition of or appreciation for coaching, directing or sponsoring UIL activities. The $500 limit is cumulative for a calendar year and is not specific to any one particular gift. See Section 481, UIL Constitution and Contest Rules.
• Schools shall not pay to coaches, and coaches shall not accept, funds gathered by a high school booster club or other sources within the school district. See Section 1202(b), UIL Constitution and Contest Rules.
• Funds are to be used to support school activities. To provide such funding for non-school activities could violate UIL rules and the public trust through which funds are earned.

Athletic Boosters
Individuals should be informed of the seriousness of violating the athletic amateur rule found in Section 441 and the awards rule found in Section 480 of the UIL Constitution and Contest Rules. Check with school administrators before giving anything to a student, school sponsor or coach. The penalty to a student-athlete is forfeiture of varsity athletic eligibility in the sport for which the violation occurred for one calendar year from the date of the violation. If a team violates the amateur rule, the penalty shall be assessed against the team and not against each individual. See Section 441(d), UIL Constitution and Contest Rules. All fans, not just members of the booster club, should be aware of these rules. It affects the entire community.
• Athletic booster club funds shall not be used to support athletic camps, clinics, private instruction or any activity outside of the school.
• The local school district determines when, how and from whom student athletes can receive meals and snacks. See Section 441(b)(9), UIL Constitution and Contest Rules.
• Schools must give prior approval for any banquet or get-together given for students.
• Students may not accept money or other valuable consideration from school booster club funds for any non-school purpose. See Section 441(A)(3), UIL Constitution and Contest Rules.
• Student athletes are prohibited from accepting valuable consideration for participation in school athletics - anything that is not given or offered to the entire student body on the same basis that it is given or offered to an athlete. See Section 441(a), UIL Constitution and Contest Rules. Valuable consideration is defined as tangible or intangible property or service including anything that is usable, wearable, salable or consumable.
• Booster groups or individuals may donate money or merchandise to the school with prior approval of the administration. These kinds of donations are often made to cover the cost of commercial transportation and to cover costs for meals. It would be a violation for booster groups or individuals to pay for such costs directly, without prior approval from the local school administration. See Section 441(b)(9) and Section 840 (a)(2)(A)(iv).
• Student athletes may accept small “goodie bags” consisting of cookies, candy and symbolic gifts from their classmates, if allowed by local school policy. See Section 441(B)(7), UIL Constitution and Contest Rules.
ACADEMIC BOOSTERS
We encourage academic booster clubs, whether they cover UIL academic competition in general or specific programs such as theatre, speech/debate, journalism or math/ science. A great need exists for parental involvement and support.

The rules for athletics are different than the rules for academics and music. Athletes are restricted by the athletic amateur rule, which states that athletes cannot accept money or valuable consideration for participating in a UIL sport or for allowing their names to be used in promoting a product, plan or service related to a UIL contest. Academics has no amateur rule. Journalism participants may work for a newspaper and be paid. Actors may work summer stock and be paid. Students may win calculators and software for participating in invitational math contests.

UIL academic students are restricted by the awards rule. See Section 480, UIL Constitution and Contest Rules. So, as a general practice, booster clubs should not give gifts or awards to students for their participation in UIL contests that count toward district, region or state standing without prior school district approval. School booster clubs may raise money to purchase letter jackets, provided the funds are given to the school without designation to buy jackets for particular students and the school determines criteria for awarding the jackets. Parents may purchase jackets for their own children provided the school designates the student as being qualified to receive the jacket.

Booster Clubs may raise money to provide an annual banquet for academic participants and coaches.

EXAMPLES OF ACADEMIC BOOSTER CLUB CONTRIBUTIONS THAT ARE NOT PROHIBITED BY UIL RULE, WITH LOCAL ADMINISTRATIVE APPROVAL, ARE:

- Purchase equipment for programs such as computers or software for yearbook or computer science.
- Organize and chaperone trips and assist with expenses for travel to academic competitions or educational trips such as journalism conventions or speech tournaments. Booster club funds may be used to provide food and refreshments for students on these trips. A purely recreational trip would not meet the definition of an educational field trip and could be considered a violation of the Awards Rule. See Section 480(2)(d), UIL Constitution and Contest Rules.
- Run tournaments, organize fund-raising efforts, recruit corporate donors, raise money for scholarships and arrange for tutors and professional trainers to work with students.
- Fund academic workshop scholarships provided selection of the recipients is not based solely on their success in interscholastic competition. Selection could be based on grade point average or the student’s selection of high school courses. All students meeting the conditions for scholarship assistance should be notified and eligible for financial assistance. Funds should be monitored to ensure that they are expended for camp or workshop purposes.

MUSIC BOOSTERS
In addition to the general procedures outlined, the following guidelines apply to Music Booster Club activities.

- Be mindful of the fact that there is no Music Amateur Rule. Therefore, limitations established in athletics intended to ensure compliance with the Athletic Amateur Rule do not apply to music programs and related activities.
- Some music booster clubs assist with expenses for travel to various music-related activities such as UIL contests and performances at away athletic events. Such financial support violates no UIL rules provided that it is approved and coordinated by the local school district.
- Many music groups schedule educational field trips with the approval of the local school administration and under local school district policies. For such trips, specific educational components must be included such as performing for a music festival, an adjudicated contest or a concert tour. Marching performances such as the Macy’s Thanksgiving Day Parade, the Rose Bowl Parade or other similar ceremonial appearances also qualify. However, educational components need not be limited to performances. Concert attendance, visiting university/conservatory music facilities and other music related, non-performing opportunities would also be appropriate if approved by the local school district.
- A recreational trip, on the other hand, would not meet the definition of an educational field trip as provided in Section 480(f) of the UIL Constitution and Contest Rules. Students receiving the benefits of a purely recreational trip would likely be in violation of the Awards Rule.
- Booster Clubs may also fund scholarships for private lessons and summer music camps provided the selection of the recipients is not based on success in interscholastic competition. Funds for such activities should be carefully monitored to ensure that they are expended for educational rather than recreational activities.
- The awarding of patches, T-shirts or other items for achievement in interscholastic competition would be subject to the UIL Awards Rule. See Section 480(2)(A), UIL Constitution and Contest Rules. In order to protect all music students’ eligibility, such awards should be approved and administered by the local school district in accordance with school district policies.
Charities & Nonprofits: Charitable Raffles

The Charitable Raffle Enabling Act, effective January 1, 1990, permits "qualified organizations" to hold up to two raffles per calendar year, with certain specified restrictions.

A raffle is defined as the award of one or more prizes by chance at a single occasion among a single pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize.

In general, a qualified organization is:

a. A nonprofit association organized primarily for religious purposes that has been in existence in Texas for at least 10 years;
b. A nonprofit volunteer emergency medical service that does not pay its members other than nominal compensation;
c. A nonprofit volunteer fire department that operates fire-fighting equipment, provides fire-fighting services, and does not pay its members other than nominal compensation; or
d. A nonprofit organization that has existed for at least three preceding years and is exempt from federal income tax under Section 501(c), Internal Revenue Code; does not distribute any of its income to its members, officers or governing body; does not devote a substantial part of its activities to attempting to influence legislation; and does not participate in any political campaign.

The language of the law is very technical. If your organization is considering holding a raffle you should check the statute to be sure it qualifies.

Prizes Offered and Proceeds from Ticket Sales

A qualified organization may offer any prize except money. "Money" is defined as coins, paper currency, or a negotiable instrument that represents and is readily convertible to coins or paper currency. If the raffle organizers offer a prize which they have purchased or have given other consideration for, the value of the prize may not exceed $50,000, or $250,000 if the purchased prize is a residential dwelling. There is no value limit on prizes donated to the organization.

Texas lottery tickets may be purchased and offered as prizes, even though the tickets’ payoff may exceed $50,000. The organization must have each raffle prize in its possession or ownership or must post a bond for the full amount of the value of the prize with the county clerk of the county where the raffle will be held.

Proceeds from ticket sales must be used only for the charitable purposes of the qualified organization.

Restrictions

A qualified organization is not required to register with the State before conducting a raffle. However certain restrictions apply.

- A qualified organization may hold only two raffles per calendar year and only one raffle at a time.
• Raffle tickets may not be advertised statewide or through paid advertisements. Each raffle ticket must state: 1) the name of the organization conducting the raffle; 2) the address of the organization or of a named officer of the organization; 3) the ticket price; 4) a general description of each prize having a value of more than $10; and 5) the date on which the raffle prize(s) will be awarded.
• No one may be compensated directly or indirectly for organizing or conducting a raffle or for selling raffle tickets.

Penalties and Enforcement

Only raffles held according to the terms of the Charitable Raffle Enabling Act are authorized raffles. The law is Chapter 2002, Occupations Code, Texas Codes Annotated.

An unauthorized raffle is considered gambling under the Texas Penal Code. Conducting such a raffle is a Class A misdemeanor. Participating in an unauthorized raffle is a Class C misdemeanor.

A county attorney, district attorney or the attorney general may bring an action in state court to stop a violation or potential violation of the Charitable Raffle Enabling Act.

Please understand that this office cannot advise you about whether a proposed raffle would be authorized under the law. If you have specific questions about the law, you should consult a private attorney.
School Fundraisers and Texas Sales Tax

Texas school districts, public schools, qualified exempt private schools and each bona fide chapter within a qualifying school are exempt from the payment of Texas sales and use tax on purchases of taxable items for their use, if the purchases are related to the organization’s exempt function.

The organization must obtain a sales tax permit and collect and remit sales tax on taxable items it sells unless one of the exemptions listed below applies. An organization does not have to register for a sales tax permit if all its sales are of exempt items or if its sales take place through tax-free fundraisers.

Two One-Day Tax-Free Sales

School districts, public schools, qualified exempt private schools and bona fide chapters within a qualifying school may conduct two one-day tax-free sales or auctions each calendar year. For the purposes of this exemption, one day is counted as 24 consecutive hours and a calendar year is the 12-month period from January through December. See subsection (h) of Rule 3.322, “Exempt Organizations.”

For example, a school may sell taxable items such as t-shirts, hats, uniforms, school supplies or crafts tax-free on a designated tax-free sale day. These days should be designated in advance so that purchasers are aware that the sales are not subject to tax. The organization may not collect tax on the transactions and keep the tax under the “tax-free” sale provision. The exemption does not apply to any item sold for more than $5,000 unless it is manufactured by the organization or donated to the organization and not sold back to the donor.

Either the date on which the items are delivered by the vendor to the school organization or the day on which the school organization delivers the items to its customers may be designated as the one-day tax-free sale day. Persons buying from surplus inventory on the designated date do not owe tax. Those buying on subsequent dates owe tax unless the purchase occurs on the organization’s other tax-free sale day.

For example, a school group selling yearbooks may accept pre-orders without collecting tax if the day the yearbooks will be delivered to customers is designated as one of the group’s tax-free fundraisers. Surplus yearbooks sold during the same day also qualify for the exemption. Surplus yearbooks sold on other days are taxable unless sold at the group’s other tax-free fundraiser.

If two or more groups hold a one-day tax-free sale together, the event counts as one tax-free sale for each participating organization. Each of those organizations then is limited to one additional tax-free sale during the remainder of the calendar year.

If an exempt organization is purchasing taxable items for resale during its designated tax-free sale days and it holds a sales tax permit, the organization may either give the retailer a resale certificate, Form 01-339 (front), or an exemption certificate, Form 01-339 (back) to purchase the items tax-free. A
SCHOOL FUNDRAISERS AND TEXAS SALES TAX

Non-permitted exempt organization, however, may purchase items for resale tax-free by issuing an exemption certificate to the vendor for items sold during its two one-day, tax-free sales.

SCHOOLS AND BONA FIDE CHAPTERS

To qualify as a bona fide chapter of a school, a group of students must be organized for an activity other than instruction or to have a tax-free sale. Bona fide chapters include student groups recognized by the school and organized by electing officers, holding meetings and conducting business. There is no limit on the number of bona fide chapters a school can have. Bona fide chapters can include whole grade levels (e.g., senior class, junior class or freshmen), but cannot be limited to specific classes (e.g., Senior English or Biology II). Various other school groups such as a student council, science club or drama club can qualify if they are composed of students and school staff.

A department of a school, such as a purchasing, accounting, maintenance or IT department, is not a bona fide chapter even though it is part of the school or school district.

Groups that are not considered bona fide chapters, unless otherwise qualified to hold the two one-day tax-free sales, must obtain a sales tax permit and collect and remit sales tax on all taxable items sold at fundraisers. Non-student organizations such as booster clubs and PTAs/PTOs cannot qualify as bona fide chapters of a school, but may qualify for the tax-free sale days under other provisions of the Tax Code. See the “Nonstudent Nonprofit Organizations” section in this publication for more information.

NON-QUALIFYING FUNDRAISERS – ACTING AS AN AGENT OR SALES REPRESENTATIVES

When a school, school group, PTA/PTO, booster club or other exempt organization raises funds by acting as a sales representative or commissioned sales agent for a for-profit retailer, the group is not responsible for reporting and remitting sales and use tax. As a result, however, the exempt organization is not considered to be the seller and cannot use a tax-free sale day for this type of event. In these cases, the group receives a commission for holding a book fair or for selling candy, gift wrap, holiday ornaments, candles or similar items.

When an exempt organization acts as a commissioned sales agent or representative for a for-profit seller, the seller should provide instructions and information regarding the proper collection of tax. The for-profit retailer may advertise in the sales catalog or state on each invoice that tax is included or require that tax be calculated and collected based on the selling price of each taxable item. The for-profit retailer is then responsible for remitting the tax collected or backed out to the Comptroller. Similarly, sales of taxable items made through the Web site of a for-profit retailer are also taxable and may not be sold tax-free in connection with a fundraiser.

NONSTUDENT NONPROFIT ORGANIZATIONS

Nonstudent nonprofit organizations that are not bona fide chapters of schools may qualify for two one-day tax-free sales or auctions on their own.

A booster club for a band, football team or similar group may hold two one-day tax-free sales or auctions once it has obtained a sales tax exemption from the Comptroller’s office on its purchases.

A nonprofit organization with an Internal Revenue Service (IRS) exemption under Section 501(c)(3), (4), (8), (10) or (19) is exempt from sales and franchise taxes. A booster club that has a 501(c) federal exemptions should complete AP-204 and submit it, along with a copy of its IRS exemption letter, to the Comptroller’s office. After the Comptroller’s office notifies the club of its exempt status, the club can hold two one-day tax-free sales or auctions each calendar year.

Parent-teacher associations (PTAs) affiliated with the Texas state PTA or the national PTA are exempt as educational organizations and can hold two one-day tax-free sales or auctions each calendar year.

Parent-teacher organizations (PTOs), as well as parent-teacher-student associations (PTSAs) and organizations (PTSOs), are also exempt from sales tax as educational organizations.

PTAs not affiliated with the Texas state PTA or the national PTA, parent-teacher organizations...
(PTOs) and parent-teacher-student associations (PTSAs) and organizations (PTSOs) are also eligible for exemption from sales tax as educational organizations. These organizations should complete form AP-207 and submit it to the Comptroller’s office. Once the exemption has been granted, these organizations can also hold two one-day tax-free sales or auctions each calendar year.

Sales of taxable items by PTAs, PTOs, PTSAs, and PTSOs made at other times of the year are subject to tax.

### Internet Sales

Sales of taxable items over the Internet are treated the same as sales of taxable items made at the school or at any other sales location. Schools, school groups and other non-student, nonprofit organizations that accept online orders through a Web site must collect sales tax on taxable items they sell online. An online sale occurring during a one-day tax-free sale, however, would qualify for the exemption.

### Food and Beverage Sales

A public or private elementary or secondary school, school group or PTA/PTO does not have to collect tax on sales of meals and food products (including candy and soft drinks) if the sales are made during the regular school day and by agreement with the proper school authorities. This exemption includes food, soft drinks and candy sold through vending machines.

PTAs/PTOs and other qualifying groups associated with a specific public or private elementary or secondary school or school group may also sell meals, food, candy or soft drinks tax-free outside of the school day if the sales are part of the organization’s fundraising drive and all net proceeds go to the group for its exclusive use.

### CONCESSION STANDS

Concession-stand food sales are exempt from tax when made by a school group, PTA/PTO or other group (such as a booster club) associated with a public or private elementary or secondary school, if the sales are part of the organization’s fundraising drive and all net proceeds go to the organization for its exclusive use. The exemption applies to sales of soft drinks and candy, but does not include sales of alcoholic beverages. The group can issue an exemption certificate in lieu of paying tax on purchases of candy, sodas, gum and other taxable food items sold at its concession stand. The exemption certificate should state that the group will sell the items as a fundraiser.

### ANNUAL BANQUETS AND ANNUAL FOOD FUNDRAISERS

All volunteer nonprofit organizations can hold a tax-free annual banquet or other food sale provided the event is not professionally catered; is not held in a restaurant, hotel or similar place of business; is not in competition with a retailer required to collect tax; and the food is prepared, served and sold by members of the organization. The exemption does not apply to the sale or purchase of alcoholic beverages. To qualify for exemption, the food sale must:

- be an annual event;
- last no more than one week;
- be a fundraising project exclusively provided by the volunteers of the participating nonprofit organizations;
- be non-commercial in every respect (that is, the food and beverages cannot be prepared or served by a caterer or a restaurant, and must be prepared and served by the participating organizations’ volunteers, without pay); and
- not be held in competition with a retailer at the same event who must collect tax on food and beverage sales.

The annual food sale or banquet exemption does not apply to sales of alcoholic beverages or non-food items (e.g., arts, crafts or t-shirts). Alcoholic beverages are not food products and are taxable. The type of tax due (sales tax or mixed beverage gross receipts tax) depends upon the type of permit held by the selling organization. As of January 1, 2014, sales of alcoholic beverages, including beer, wine and mixers, made by the holders of a mixed beverage permit are subject to two taxes:

- The 6.7 percent mixed beverage gross receipts tax assessed on the seller, and
- The 8.25 percent mixed beverage sales tax assessed on the purchaser.
SALES AND USE TAX

SCHOOL FUNDRAISERS AND TEXAS SALES TAX

Sales of beer and wine made by the holder of a beer and wine only permit are subject to sales tax.

Nontaxable Sales

Some items are not subject to sales tax no matter who sells them.

NONTAXABLE FOOD ITEMS

Sales tax is not due on nontaxable food items. Examples of such items include cookie dough, pizza kits, cheese spreads, meat sticks, jelly, salsa, fresh fruit and mixes packaged for preparation at home.

MAGAZINE SUBSCRIPTIONS

Subscriptions to magazines entered as periodicals-class (formerly called second-class) mail and sold for six months or more are exempt from sales tax. Single issues and subscriptions for fewer than six months are taxable, however.

BAKERY ITEMS

Bakery products (including but not limited to pies, cakes, cookies, bagels and muffins) are exempt unless sold with plates or eating utensils.

GIFT CERTIFICATES AND PASSBOOKS

Sales of intangibles such as gift certificates and coupon passbooks are not subject to sales tax. Instead, retailers should collect tax when the certificate or coupon is redeemed for the purchase of taxable merchandise or services. The tax is based on the item's actual retail selling price less any cash discount given at the time of the sale (e.g., a deduction for a coupon). Of course, if the gift certificate is for a nontaxable service such as a haircut, manicure or facial, no sales tax is due when the certificate is redeemed. Taxable services are listed in “Taxable Services” (Tax Publication 96-259.)

CAR WASHES

Washing a car is not a taxable service under the Texas Tax Code. Groups holding car washes are not required to collect tax on their charges for this service.

Amusement Services

The sale of an amusement service provided exclusively by a nonprofit organization, other than an IRS Section 501(c)(7) organization, is exempt from sales tax. For example, the sale of an admission ticket to a school carnival, dance, athletic event or musical concert is exempt.

Periodicals and Writings

Periodicals and writings (reading materials including those presented on audio tape, videotape and computer disk) are exempt from tax if published and distributed by a religious, philanthropic, charitable, historical, scientific or other similar organization not operated for profit. A “similar” organization must be organized for a benevolent purpose and must not be operated for profit. Similar organizations include PTAs, PTOs, PTSAs and PTSOs, but exclude all public and private educational organizations.

This means that PTAs, PTOs, PTSAs and PTSOs may publish and sell printed reading materials such as yearbooks, books, calendars, directories, magazines, brochures and newsletters without collecting sales tax. The qualifying organization may issue a properly completed resale certificate to the printer in lieu of paying tax on charges for printing, binding and item placement.

Items that contain printed materials that can be read but primarily serve other purposes or functions, such as school logo t-shirts, bookmarks, photographs and novelties, are subject to sales tax unless sold during a qualifying and designated tax-free sale or auction.

School districts, schools and school groups, however, must collect tax on sales of printed reading materials unless the sale is designated as one of the organization’s tax-free fundraisers.

Donations

A purchaser using personal funds may give an exemption certificate to vendors when buying taxable items that will be donated to a qualifying organization, such as a school, before the individual makes any use of the items. The exemption certificate must state that the taxable item is being purchased by the individual for donation to an exempt organization and must clearly identify the organization accepting the donation (see Tax Code Section 151.155(b)). If the purchaser makes use of the item before it is donated, the purchaser is
responsible for paying or accruing tax on the item’s purchase price.

Donations (gifts) of cash or taxable items or services made to an organization are not taxable sales unless the exempt organization gives the donor a taxable item in exchange for the donation, and the item is of proportionate or equal value to the donation.

Sales to Students

Generally, other than the exemptions previously identified, schools and associated groups must collect, report and remit sales tax on taxable items that they sell or taxable services they provide to others, including sales made to students.

Schools may issue a resale certificate in lieu of paying tax to suppliers when purchasing taxable items to sell. Schools may issue an exemption certificate in lieu of paying tax when purchasing taxable items for their use or for giving away to students or others as part of a course of instruction. A district must collect tax on the sales price of taxable items when selling them to students or to others.

For example, if a school sells uniforms, gloves and shoes to drill team members, it must collect tax on the sales unless it designates their sale as one of its two one-day tax-free sales. The school may purchase the uniforms tax-free for resale to the drill team members.

The table at the bottom of the page is a short list of examples of taxable and nontaxable sales.

<table>
<thead>
<tr>
<th>TAXABLE</th>
<th>NONTAXABLE</th>
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<tbody>
<tr>
<td>Rental of tangible personal property such as locks, musical instruments, calculators and computers</td>
<td>Rental of real property such as a gymnasium, auditorium, library or cafeteria</td>
</tr>
<tr>
<td>Horticultural products such as flower arrangements, roses, carnations, holiday greenery and poinsettias</td>
<td>Agricultural products (plants and seeds), the products of which ordinarily constitute food for human consumption</td>
</tr>
<tr>
<td>Cosmetology products such as shampoo, conditioner and nail polish sold to customers</td>
<td>Cosmetology services such as haircuts, shampoo, manicures and pedicures</td>
</tr>
<tr>
<td>Parking permits for the general public</td>
<td>Parking permits for public school students, faculty and staff</td>
</tr>
<tr>
<td>Animals that do not ordinarily constitute food or food products, such as hamsters, mice, cats and dogs</td>
<td>Farm animals such as pigs, cows, chickens and other livestock</td>
</tr>
<tr>
<td>Publications such as football, basketball or volleyball programs</td>
<td>Sales of advertising space in athletic programs, yearbooks, newspapers</td>
</tr>
<tr>
<td>Automobile repair parts (a separately stated charge for parts is taxable; a separately stated charge for repair labor is not taxable)</td>
<td>Automobile repair (a lump-sum charge for parts and labor)</td>
</tr>
<tr>
<td>Car carpet shampooing</td>
<td>Car washes</td>
</tr>
<tr>
<td>Magazines (single issue or subscription less than six months)</td>
<td>Magazine subscriptions for six months or longer</td>
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SCHOOL FUNDRAISERS AND TEXAS SALES TAX

Need More Information?

For more information, see:

- Rule 3.286, “Seller’s and Purchaser’s Responsibilities”
- Rule 3.322, “Exempt Organizations”
- Rule 3.293, “Food; Food Products; Meals; Food Service”
- Rule 3.298, “Amusement Services”
- Tax Publication 96-259, “Taxable Services”

Please use our Texas Online Sales Tax Registration System to apply for a sales tax permit. An application also can be downloaded from our Tax Forms Online page. You can also obtain an application by calling 1-800-252-5555 or by visiting one of our enforcement field offices.

For questions about an organization’s Texas tax-exempt status, please use our Texas Tax-Exempt Entity Search, write to exempt.orgs@cpa.texas.gov, or call Tax Assistance at 1-800-252-5555.

For information on how to apply for federal exemptions, contact the U.S. Internal Revenue Service at 1-877-829-5500 or online at http://www.irs.gov/. In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling 1-800-252-5555, or by sending a fax to 512-475-0900. Sign up to receive email updates on the Comptroller topics of your choice at comptroller.texas.gov/subscribe.