

United I.S.D.

Reglas para Organizaciones de Padres



Este documento resume los procedimientos administrativos del distrito relacionados con las organizaciones de los padres. No pretende contener toda la información pertinente a las mismas. Si hay algún conflicto entre la información presentada aquí y la política de la directiva del distrito, esta última tendrá prioridad sobre los asuntos en cuestión.

julio de 2010

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Apéndice

Es política de United I.S.D. no discriminar en base a raza, color, nacionalidad, sexo o discapacidad en sus programas, servicios o actividades como lo requiere el Título VI de la Ley de Derechos Civiles de 1964, según su enmienda; Título IX de las Enmiendas a la Educación de 1972 y la Sección 504 de la Ley de Rehabilitación de 1973, según su enmienda.

UNITED INDEPENDENT SCHOOL DISTRICT

Roberto J. Santos
Superintendent



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julio del 2010

Estimados padres de familia:

Una de las metas de United Independent School District es promover las sociedades comunitarias y la participación de los padres. Agradecemos el tiempo brindado y el apoyo financiero que nuestras organizaciones de padres otorgan a nuestras escuelas y a los grupos de estudiantes para ayudarnos a lograr esta meta.

Aunque nuestras organizaciones de padres trabajan de cerca con el distrito, están consideradas como una entidad separada del mismo. Las siguientes reglas fueron desarrolladas para asistir a las organizaciones de padres y a los clubes de apoyo para cumplir con el distrito, University Interscholastic League (Liga Interescolar Universitaria - UIL) y los requisitos federales y estatales.

Gracias por su constante apoyo hacia nuestras escuelas y a los diferentes grupos de estudiantes de United Independent School District.

Atentamente,

Roberto J. Santos, Superintendente

Prefacio

El Departamento de Auditoría Interna de United Independent School District recopiló las *Reglas para Organizaciones de Padres* para ayudar a las organizaciones de padres a cumplir con el distrito, University Interscholastic League (UIL) y los requisitos federales y estatales. En este manual se provee información para asistir a las organizaciones de padres/clubes de apoyo a seguir las políticas pertinentes y para proporcionar sugerencias para su organización.

Importante: El Departamento de Auditoría Interna no es una autoridad en situaciones de contabilidad específicas o en temas relacionados a impuestos con respecto a organizaciones de padres individuales; por lo tanto, las organizaciones de padres deben obtener orientación competente independiente sobre asuntos de contabilidad e impuestos relacionados con sus requisitos específicos.

1 Información general

- El distrito exhorta a los padres a participar y colaborar totalmente en la educación de sus hijos a través de su colaboración en organizaciones de padres voluntarios tales como PTA, PTO y clubes de apoyo que pueden ser creados para promover el programa escolar o para complementar a un grupo estudiantil o una actividad en particular.
- Las organizaciones de apoyo escolar o de apoyo afiliadas al distrito deberán organizar y funcionar de forma consecuente con la filosofía y objetivos del distrito, dentro de las políticas adoptadas por la directiva, de acuerdo con las reglas pertinentes de UIL y las normas financieras y de auditoría. (Política GE Local de la directiva)
- La formación de una organización de padres/club de apoyo debe ser aprobada por el director de distrito pertinente.
- Las organizaciones de padres son una entidad separada del distrito escolar, aunque generalmente existen solamente para apoyar actividades escolares o a grupos de estudiantes.
- El director del plantel deberá fungir como vínculo del distrito con las organizaciones de padres afiliadas a la escuela. Si una organización está afiliada con un grupo de estudiantes en especial, el director podría designar a un patrocinador del profesorado para que funja como vínculo de dicho grupo de estudiantes. El director también podría fungir como vínculo del distrito si así lo desea.
- El superintendente o persona asignada tiene la autoridad para revocar el reconocimiento del grupo o anular la continuación de la asociación de cualquier programa escolar con una organización de padres o comunitaria que haya sido juzgada como negativa hacia las actividades educativas o metas del programa o grupo o que no cumpla con las políticas y reglas de la mesa directiva.

2 Cómo iniciar una organización de padres

2.1 Información sobre impuestos federales – Cada organización de padres es independiente de United Independent School District y es responsable de llenar los documentos necesarios con IRS si decide obtener y mantener el estatus de “organización exenta”. Las ventajas de una organización exenta son las siguientes:

- Provee a la entidad legal un Número de Identificación Federal a través del cual las actividades para recaudar fondos estén justificadas por los grupos de apoyo de padres de familia.
- Los ingresos obtenidos por la entidad están exentos de impuestos federales y otros impuestos estatales.

- Permite que las contribuciones hechas a organizaciones exentas sean deducibles de los impuestos federales del donante.
- Permite que la entidad solicite el estatus de exento con la oficina del contralor del estado de Texas.
- Permite que la entidad lleve a cabo rifas a beneficio sujetas al periodo de espera de tres años.
- Otorgan a la entidad el privilegio de envíos para organizaciones sin fines de lucro, etc.

2.2 Obtención del Número de Identificación Federal

- El formulario SS-4 del IRS (Solicitud para Número de Identificación del Empleador) puede ser utilizado para obtener un Número de Identificación Federal al ingresar a la página www.irs.gov
- Generalmente se requiere de un Número de Identificación Federal para abrir cuentas bancarias y para obtener permisos estatales de impuestos sobre ventas.
- Las organizaciones de padres no deben utilizar el número de seguro social de un miembro en particular para llevar a cabo negocios de la organización ya que el miembro podría ser responsable de los impuestos y de las responsabilidades de la organización en tal caso.
- Las organizaciones de padres no tienen permitido utilizar el Número de Identificación Federal del distrito.

2.3 Obtención del estatus de exención del IRS

- El formulario 1023 del IRS (Solicitud para Reconocimiento de Exención) puede ser utilizado para obtener el estatus de exento. Este formulario puede obtenerse ingresando a la página www.irs.gov o para información sobre cómo solicitar exenciones federales, puede contactar al IRS llamando al 1-877-829-5500.
- Vea la publicación 557 del IRS, Tax-Exempt Status for Your Organization (Estatus para exención de impuestos de su organización), para otras inclusiones requeridas en la solicitud para exenciones en áreas de organización de documentos, descripción de actividades, información financiera, descripción de actividades para recaudar fondos, etc. o para información adicional sobre las reglas y procedimientos para obtener exenciones de impuestos federales. Esta publicación puede obtenerse gratuitamente llamando al IRS al 1-800-829-3676 o en la página www.irs.gov
- Al ser aprobado el estatus de exento a través del IRS, la organización recibirá una carta de resolución del IRS estipulando que la organización está considerada como exenta, la cual deberá mantenerse en los expedientes permanentes.
- Algunas organizaciones pueden afiliarse con una organización nacional que ya haya recibido el estatus de exento 501 (c) (3) o 501 (c) (4) del IRS (e.g., PTA). La organización nacional puede tener un Número de Exención en Grupo (GEN) asignado por IRS que podría ser utilizado por las afiliaciones locales para evitar

tener que presentar su propio Paquete 1023. Sin embargo, cada afiliado local debe obtener su propio Número de Identificación Federal.

- Los empleados del distrito, en dicho cargo, no pueden elaborar solicitudes para el IRS de parte de las organizaciones de padres.

2.4 Información de impuestos sobre ventas de Texas

- El Boletín sobre impuestos sobre ventas y uso, julio de 2009, titulado School Fundraisers and Texas Sales Tax (Eventos escolares para recaudar fondos e impuestos sobre ventas) incluido en el apéndice de estas reglas contiene toda la información relevante a los impuestos sobre ventas y organizaciones de padres, incluyendo información para contactar al contralor estatal, reglas para aplicar exenciones de impuestos sobre ventas y enlaces a otras publicaciones y formularios pertinentes.

Para obtener todos los formularios de Impuestos sobre ventas y uso de Texas, ingrese en línea al portal <http://www.window.state.tx.us/taxinfo/taxforms/01-forms.html>.

2.5 Reglas generales

- Cada organización operará bajo la constitución y/o estatutos aprobados por el superintendente o persona asignada. La persona asignada puede ser el director escolar o el vínculo.
- Deberá presentarse una lista actualizada de los oficiales y giradores de cheques de cada organización al director escolar en agosto después de haber sido presentada al superintendente o persona asignada. Esta información deberá permanecer archivada en la oficina del director en todo momento. Si ocurren cambios durante el año, también deberán presentarse al superintendente o persona asignada y entregarse al director de la escuela.
- Los asuntos de la organización de padres se realizarán en una junta abierta, con una notificación a los miembros sobre todas las juntas y éstas serán programadas por medio del superintendente o persona asignada.
- Las minutas de la última junta y el informe del tesorero deberán ser notificados en cada junta programada regularmente.
- El beneficio para un estudiante de cualquier actividad de grupo no debe depender de si sus padres o tutores sean miembros del grupo de padres.
- El director escolar asignará al vínculo del distrito con cualquier organización de padres afiliada a la escuela. Si una organización está afiliada con un grupo específico de estudiantes, el patrocinador del profesorado de tal grupo de estudiantes puede ser asignado por el director para fungir como vínculo. El vínculo deberá apegarse a las siguientes reglas:
 - Aprobar todas las actividades de estudiantes/relacionadas con las escuela de dichas organizaciones ya sea para recaudar fondos o no;

- Trabajar con dichas organizaciones para establecer metas aprobadas y actividades de apoyo para los estudiantes para las organizaciones respectivas;
- Ayudar a asignar los presupuestos para dichas organizaciones y asegurar que los gastos de las mismas sean un apoyo directo a las metas de los programas designados;
- Asegurar que las listas de oficiales de las organizaciones respectivas se presenten con el director escolar al inicio de cada ciclo escolar y que dichas listas sean revisadas cuando haya cambio de oficiales durante el ciclo escolar;
- Asegurar que las listas de las actividades de dichas organizaciones para el próximo ciclo escolar se presenten al director escolar en la fecha establecida por el mismo.

3 Reglas de UIL para clubes de apoyo

- Los clubes de apoyo deben obtener el folleto “Booster Club Guidelines” (Reglas para clubes de apoyo) publicado anualmente por University Interscholastic League (UIL) y el cual está disponible en línea en el portal www.uil.utexas.edu/policy/booster_clubs.html para estar informados sobre los procedimientos actuales sobre actividades extracurriculares.
- Este documento provee reglas que rigen todas las actividades de los clubes de apoyo relacionadas con las competencias patrocinadas por UIL. Ya que UIL regula y rige lo que los participantes, patrocinadores y entrenadores pueden o no aceptar, es muy importante que los padres de familia y miembros de los clubes de apoyo estén informados sobre estas reglas.

4 Recaudación de fondos

- Las organizaciones de padres pueden llevar a cabo actividades para recaudar fondos a beneficio de grupos de estudiantes y actividades.
- Todos los esfuerzos de las organizaciones de padres para recaudar fondos deben apegarse a las reglas federales, estatales y del distrito y deben ser con el propósito de apoyar el programa escolar o actividad de grupo para la cual la organización se formó. (Ver GKB)
- Todas las actividades para recaudar fondos requieren el presentar con antelación una Solicitud para recaudación de fondos y la aprobación del superintendente o director escolar o el vínculo asignado.
- Las organizaciones de padres también deben obtener la aprobación del director escolar para cualquiera y todas las actividades para recaudar fondos antes de llevar a cabo dicha actividad.

- Las organizaciones de padres deben rendir cuentas oportunamente de todos los fondos generados y desembolsados a través de eventos para la recaudación de fondos.
- Las actividades para recaudar fondos pueden llevarse a cabo utilizando las instalaciones del distrito. El uso de las instalaciones deseadas debe ser programado a través del director de la escuela. La petición para el uso de dichas instalaciones debe hacerse con el administrador apropiado y está sujeta a la aprobación del superintendente o persona asignada.
- Los fondos recaudados por las organizaciones estudiantiles deberán permanecer en el fondo para actividades escolares, mientras que los fondos recaudados por las organizaciones de padres deberán conservarse en la organización que inició y llevó a cabo la actividad para recaudar tales fondos.

5 Rifas a beneficio

La ley estatal que rige el uso de rifas como actividades para recaudar fondos se encuentra en el Capítulo 2002 del Código de Ocupaciones de Texas. La política GKB (Legal) del distrito también hace referencias a las rifas. Rifa se define como la otorgación de uno o más premios al azar en una sola ocasión entre una sola organización o grupo de personas que hayan pagado o prometido algo de valor a cambio de un boleto que representa la oportunidad de ganar un premio.

- Los distritos escolares independientes no están calificados para llevar a cabo rifas a beneficio bajo la Ley de Permisos para Rifas a Beneficio, pero las organizaciones de padres que también califiquen como una “organización calificada sin fines de lucro” podría estar autorizada para llevar a cabo tales rifas si cumplen con los demás requisitos de la ley.
- Los bingos y rifas no están permitidos en la propiedad del distrito.
- Solamente las rifas que se lleven a cabo de acuerdo con los términos de la Ley de Permisos para Rifas a Beneficio son rifas autorizadas. Una rifa no autorizada es considerada como un juego de apuestas bajo el Código Penal de Texas.
- El siguiente es un extracto del portal en Internet del Procurador de Texas, el documento íntegro se puede encontrar en www.oag.state.tx.us/AG_Publications/txts/raffle.shtml

Organizaciones benéficas y organizaciones sin fines de lucro: Rifas a beneficio

La Ley de Permisos para Rifas a Beneficio, que entró en vigor el 1 de enero de 1990, permite que las “organizaciones calificadas” lleven a cabo hasta dos rifas por año, con ciertas restricciones específicas.

Rifa se define como la otorgación de uno o más premios al azar en una sola ocasión entre una sola organización o grupo de personas que hayan pagado o prometido algo de valor a cambio de un boleto que representa la oportunidad de ganar un premio.

En general, una organización calificada es:

- a. Una organización sin fines de lucro organizada principalmente para propósitos religiosos que haya existido en Texas por lo menos durante 10 años;
- b. Un servicio voluntario de emergencias médicas sin fines de lucro que no remunere a sus miembros sino con compensaciones nominales (cuota simbólica);
- c. Un departamento de bomberos voluntarios sin fines de lucro que opere equipo de bomberos, que provea servicios para combatir el fuego y que no remunere a sus miembros sino con compensaciones nominales (cuota simbólica) o
- d. Una organización sin fines de lucro que haya existido durante al menos los tres años precedentes y que esté exenta de impuestos federales bajo la Sección 501 (c), Código de Rentas Internas; que no distribuya ninguno de sus ingresos a sus miembros, oficiales o cuerpo de administración; que no dedique una parte considerable de sus actividades para intentar influenciar la legislación y que no participe en ninguna campaña política.

El lenguaje legal es muy técnico. Si está considerando llevar a cabo una rifa para beneficio de una organización, debe revisar el estatuto para asegurarse de que califique.

6 Donativos – bienes tangibles o monetarios

El distrito agradece los donativos de fondos o bienes tangibles para escuelas y organizaciones estudiantiles.

- Es preferible que se donen fondos, en lugar de bienes tangibles, de ese modo permiten que la organización que los reciba maximice el valor del presente al tomar ventaja del poder del ahorro y del estatus libre de impuestos del que goza el distrito. Este método también asegura que se hagan compras con vendedores de confianza.
- Los donativos directos a las escuelas deben ser depositados directamente en el fondo de actividades apegándose a las reglas establecidas por el distrito.
- Los donativos hechos a un grupo de estudiantes con base en una escuela deben ser acreditados directamente a la cuenta de ese grupo.
- Los directores pueden aceptar artículos y materiales donados directamente a la escuela.
- Los donativos requerirán de la aprobación de la directiva. La directiva considerará y aprobará mensualmente los regalos y donativos aceptados por el distrito durante la junta regular de la misma.
- Todos los fondos y artículos tangibles donados a una escuela o a un grupo de estudiantes se convierten en propiedad del distrito. El gasto de tales fondos y el uso de dicha propiedad estará bajo la dirección del personal del distrito, de acuerdo con la política del distrito.

- Antes de que los grupos de padres u otros grupos que trabajan con las escuelas compren equipos escolares, incluyendo equipos de hardware y software, deberán notificar al director sobre sus planes. Al consultar con el superintendente o representante, el director determinará el tipo o marca del equipo a comprar para asegurar la compatibilidad con el equipo actual del distrito. (Política GE Local de la directiva)
- Cualquier proyecto de organizaciones de padres que requiera cambios de cualquier tipo en interiores o exteriores de un edificio, mejoras a estructuras o del lugar, incluyendo jardines, deberá ser aprobado por el departamento de reparaciones del distrito. La organización de padres deberá trabajar con el director escolar para obtener las aprobaciones necesarias.

7 Asesores y otros servicios profesionales

Asesores y otros servicios profesionales pagados por una organización de padres deberán apegarse a las reglas del distrito para contratos, revisiones de historial criminal y aprobaciones administrativas, especialmente si tendrán contacto con nuestros estudiantes. Contacte al director de su escuela y/o patrocinador antes de contratar servicios. Las reglas de servicios profesionales del distrito deberán ser utilizadas para guía; puede contactar al director escolar o representante para información adicional.

8 Procedimientos contables y de gestión financiera

- a. Los registros contables deberán estar limitados en todo momento solamente a aquellas personas cuyo deber requiera su acceso.
- b. Los registros financieros para la organización de padres deberán ser ajustados mensualmente. Cada mes, el tesorero deberá presentar los saldos y actividades de la cuenta a otros oficiales y a todos los miembros del grupo de padres.
- c. Se deberán enviar los estados de cuenta a la dirección oficial de la organización de padres.
- d. Todos los fondos recibidos deberán ser depositados en la cuenta bancaria de la organización de padres y todos los desembolsos deberán hacerse por medio de cheques de la misma cuenta. No deben utilizarse tarjetas de débito para hacer compras de la cuenta.
- e. Está prohibido el cobro de cheques de los recibos en efectivo o la caja chica.
- f. Nunca se deberán emitir “cheques en blanco” hasta que el cheque haya sido llenado con la fecha, beneficiario y cantidad.
- g. Todos los gastos deberán ser pagados en cheque utilizando cheques enumerados en secuencia numérica después de la autorización adecuada. No se deberán utilizar tarjetas de débito para hacer compras de la cuenta.
- h. Está prohibido emitir cheques “al portador” (cash) sin confirmación.

- i. Para poder proveer cheques y saldos adecuados, los registros financieros podrían ser revisados periódicamente por otros oficiales de la organización.
- j. Se deben emitir recibos para todo el dinero recibido.
- k. Ningún empleado del distrito será un girador de cheques autorizado de una organización de apoyo o de padres sin una aprobación por escrito del superintendente o director escolar.
- l. Debe hacerse un informe financiero anual resumiendo todos los recibos y gastos que se hayan hecho a los miembros generales y al superintendente o persona asignada al final del ciclo escolar, generalmente en mayo de cada año. Debe entregarse una copia al director escolar.

La responsabilidad de la contabilidad y protección de los activos de la organización de padres recae en sus oficiales. El director escolar no puede tener un puesto en la organización de padres.

- a. Las organizaciones de padres son totalmente responsables por todos los impuestos, deudas y otros compromisos contraídos por la organización.
- b. Las organizaciones de padres no tienen la autoridad de comprometer o interpretar de ninguna manera que el distrito es responsable por ninguna de sus obligaciones financieras o contractuales.
- c. Los activos contables de las organizaciones de padres no son fondos del distrito y, por lo tanto, no están sujetos a que los empleados del distrito lleven la contabilidad. Las responsabilidades de contabilidad para tales fondos estarán a cargo de los oficiales de tales organizaciones.
- d. Las organizaciones de padres no pueden utilizar el Número de Identificación Federal del distrito para llevar a cabo negocios de la organización.
- e. Las organizaciones de padres deben establecer un expediente permanente de los registros financieros, estados de cuenta bancarios, registros de impuestos, etc. Este expediente debe transferirse cada año a las administraciones sucesivas de la organización.
- f. Las propiedades adquiridas con los fondos de la organización de padres se convierten en propiedad del distrito.
- g. Los directores deben exhortar el uso de los fondos de las organizaciones de padres de forma que beneficie a todos los estudiantes.
- h. Todos los recibos deben pagarse con cheque. Los reglamentos deben requerir que los cheques sean firmados por dos oficiales, usualmente el presidente y el tesorero. Las personas autorizadas para firmar cheques no deben estar relacionadas entre sí por matrimonio o cualquier otro tipo de relación. No deben utilizarse tarjetas de débito para hacer compras de la cuenta.

- i. El dinero de las organizaciones de padres debe mantenerse aparte de los fondos escolares. Los fondos escolares es dinero público y los fondos de las organizaciones de padres es dinero privado.
- j. Cada organización de padres debe tener su propia cuenta bancaria.
- k. Los depósitos bancarios deben realizarse oportunamente.
- l. Los empleados de las escuelas no pueden aceptar préstamos de los fondos de las organizaciones de padres o de estudiantes.
- m. Las organizaciones de padres deben ejercer prácticas empresariales comunes en la administración de sus activos en todo momento.
- n. Auditorías de organizaciones de padres

Las organizaciones de padres deben presentar registros para ser auditados por el Comité de Auditoría integrado por al menos tres miembros calificados de las organizaciones que no sean signatarios de la cuenta bancaria de la organización.

Las auditorías deberán realizarse en las siguientes circunstancias:

- Final del año fiscal.
- Renuncia del oficial financiero a mitad de año.
- Cualquier otra ocasión en la que se estime necesario por la organización o el distrito.

La auditoría debe completarse e informarse sobre la misma en la próxima junta programada regularmente después del final en que concluye el año fiscal o tan pronto como sea posible después de la renuncia del oficial financiero.

9 Otros

- a. Las organizaciones de padres no participarán en la toma de decisiones o actividades para la creación de políticas de los grupos estudiantiles.
- b. Las organizaciones de padres no tendrán autoridad para dirigir o influenciar a los empleados del distrito en la administración de sus deberes.
- c. Las organizaciones de padres deben cumplir con la política de la directiva y los procedimientos administrativos cuando ofrezcan dinero o presentes al distrito.
- d. Las organizaciones de padres asumirán responsabilidad por cualquiera y por todas las lesiones a personas o daños en propiedad que surjan de sus actividades.
- e. Los reglamentos de las organizaciones deben incluir preceptos para la eliminación de fondos y/o propiedad del distrito en caso de que dicha organización se disuelva o cese sus operaciones. Se deben hacer excepciones

para PTA y otras organizaciones afiliadas nacionalmente con las restricciones de los reglamentos sobre la dispersión de fondos.

Apéndice –

- Hoja de información para organizaciones de padres
- Solicitud para actividades de recaudación de fondos
- Informes de muestras financieras
- Reglas de UIL para clubes de ánimo
- Rifas benéficas: Conozca la ley
- Eventos escolares para recaudar fondos e impuestos sobre ventas de Texas
- Políticas aplicables de la directiva: GE, GKD
- Muestra de reglamentos para grupos de padres



Hoja de información para organizaciones de padres

Para presentar al director escolar al inicio del ciclo escolar o al haber algún cambio en la información.

1. Nombre de la organización de padres/club de apoyo: _____

2. Deporte o actividad representada: _____

3. Nombre de la escuela: _____

4. Número de identificación del empleado (EIN): _____

5. Dirección postal oficial:

6. Oficiales de la organización de padres/club de apoyo para el ciclo escolar _____:

Puesto:	Nombre:	Dirección postal:	Número de teléfono:
Presidente			
Vicepresidente			
Secretario			
Tesorero			

7. Giradores de cheques autorizados para el ciclo escolar _____:

Puesto:	Nombre:	Número de teléfono:



Grupo de padres ABC
Informe del tesorero (muestra)
Fechas (de - a)

Saldo inicial por banco, (fecha) \$ 1,000.00

Ingresos:

Actividad para recaudación de fondos:

(fecha)	(descripción)	(cantidad)
9/15/2010	Catálogo para recaudar fondos	\$ 2,000.00
9/28/1930	Catálogo para recaudar fondos	\$ 500.00
		\$ 2,500.00

Actividad sin fines de recaudación de fondos:

(fecha)	(descripción)	(cantidad)
9/10/2010	Donativo	\$ 100.00
9/30/2010	Interés	\$ 10.00
		\$ 110.00

Total de ingresos \$ 2,610.00

Gastos:

Actividad para recaudación de fondos:

(fecha)	(no. de cheque, beneficiario y descripción)	(cantidad)
9/5/2010	Cheque 101 Compañía de catálogos-recaudación de fondos	\$ 1,200.00
9/5/2010	Cheque 102 Compañía de catálogos - envío	\$ 50.00
		\$ 1,250.00

Actividad sin fines de recaudación de fondos:

(fecha)	(no. de cheque, beneficiario y descripción)	(cantidad)
9/10/2010	103 Sam's - artículos de oficina	\$ 50.00
		\$ 50.00

Total de gastos \$ 1,300.00

Saldo final por banco, (fecha) \$ 2,310.00



Grupo de padres ABC
Estado financiero anual (muestra)
Fechas (de - a)

Saldo inicial (del año anterior) \$ XXX

Ingresos:

Actividad para recaudación de fondos:	(descripción)	(cantidad)	
	Catálogo para recaudar fondos	\$ XXX	
	Venta de dulces para recaudar fondos	\$ XXX	
		<u>\$ XXX</u>	
Actividad sin fines de recaudación de fondos:	(descripción)		
	Donativos	\$ XXX	
	Interés	\$ XXX	
		<u>\$ XXX</u>	
Total de ingresos			\$ XXX

Gastos:

Actividad para recaudación de fondos:	(descripción)	(cantidad)	
	Catálogo para recaudar fondos	\$ XXX	
	Dulces para recaudar fondos	\$ XXX	
		<u>\$ XXX</u>	
Actividad sin fines de recaudación de fondos:			
	Banquete para estudiantes	\$ XXX	
	Incentivos para profesorado y personal	\$ XXX	
		<u>\$ XXX</u>	
Total de gastos			\$ XXX
Saldo final por banco, (fin de año)			\$ XXX



Booster Club Guidelines



Be they music, fine arts, academic or athletic, booster clubs should exist to enrich students' involvement in extracurricular activities without endangering their eligibility.

| GENERAL GUIDELINES |

The role of competition

Participation teaches that it is a privilege and an honor to represent one's school. Students learn to win without boasting and to lose without bitterness.



Self-motivation and intellectual curiosity are essential to the best academic participants. Artistic commitment and a desire to excel are traits found in music participants. Physical training and good health habits are essential to the best athletes. Interscholastic competition is a fine way to encourage youngsters to enrich their education and expand their horizons.

Leadership and citizenship experiences through school activities help prepare students for a useful and wholesome life.

Plus, competition is fun!

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.



Role of Booster Clubs

Neighborhood patrons form booster clubs to help enrich the school's participation in extracurricular activities. The fund-raising role of booster clubs is particularly crucial in today's economic climate.

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 fine arts 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.

Relationship with the school

The superintendent or a designee who does not coach or direct a UIL contest has approval authority over booster clubs and should be invited to all meetings. All meetings should be open to the public.

- *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.

- *School administration should apprise booster clubs of all school activities.

- *Booster clubs should apprise school administrators of all club activities.

- *Periodic financial statements itemizing all receipts and expenditures should be made to the general club membership and kept on file at the school.

| CLUB FINANCES |

Fundraising | Spending | Stipends | Gifts to Coaches

Money given to a school cannot be earmarked for any particular expense. Booster clubs may make recommendations, but cash or other valuable consideration must be given to the school to use at its discretion.

- *Fund-raising projects are subject to state law. Nonprofit or tax-exempt status may be obtained from the Internal Revenue Service.

- *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 to the booster club and should not have control or signature authority over booster club funds, including petty cash or miscellaneous discretionary funds. Coaches 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.

- *The district may pay a stipend, fixed at the beginning of the year, as part of the annual employment contract. The amount of the stipend can't depend on the success of a team or individual. In other words, a coach can't receive more money if a team or individual qualifies to region or state.

- *Funds are to be used to support school activities. To provide such funding for non-school activities would violate UIL rules and the public trust through which funds are earned.



| ATHLETIC BOOSTERS |

Club restrictions

Booster clubs cannot give anything to students, including awards. Check with school administrators before giving anything to a student, school sponsor or coach. Schools must give prior approval for any banquet or get-together given for students. All fans, not just members of the booster club, should be aware of this rule. It affects the entire community.

- *Unlike music and academic booster clubs, athletic booster club funds shall not be used to support athletic camps, clinics, private instruction or any activity outside of the school.

- *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 out-of-town meals. It would be a violation for booster groups or individuals to pay for such costs directly.

- *Individuals should be informed of the seriousness of violating the athletic amateur rule.

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. 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. Valuable consideration is defined as tangible or intangible property or service including anything that is usable, wearable, salable or consumable. Local school districts superintendents have the discretion to allow student athletes to accept, from their fellow students, small 'goodie bags' that contain candy, cookies or other items that have no intrinsic value and are not considered valuable consideration.

*Homemade "spirit signs" made from paper and normal supplies a student purchases for school use may be placed on the students' lockers or in their yards. Trinkets and food items cannot be attached. Yard signs made of commercial quality wood, plastic, etc. if not purchased or made by the individual player's parent, must be returned after the season.

*The school may provide meals for contests held away from the home school. If the school does not pay for meals, the individual parents need to purchase their own child's food. Parents may purchase anything they wish for their own child but may not provide food for their child's teammates unless approved by the school. The school may also provide supplies for games and practices and transportation for school field trips. Students should pay admission fees during school field trips.

*Parties for athletes are governed by the following State Executive Committee interpretation of Section 441 of the UIL Constitution & Contest Rules.

Official Interpretation of the UIL Athletic Amateur Rule, section 441 of the UIL Constitution and Contest Rules:

(a) VALUABLE CONSIDERATION SCHOOL TEAMS AND ATHLETES MAY ACCEPT:

1. Pre-Season. School athletic teams may be given pre-season meals, if approved by the school.
2. Post-Season. School athletic teams may be given post-season meals if approved by the school. Banquet favors or gifts are considered valuable consideration and are subject to the Awards and Amateur Rules if they are given to a student athlete at any time.
3. Other. If approved by the school, school athletic teams and athletes may be invited to and may attend functions where free admission is offered, or where refreshments and/or meals are served. Athletes or athletic teams may be recognized at these functions, but may not accept anything, other than food items, that is not given to all other students.

(b) ADDITIONAL VALUABLE CONSIDERATION THAT SCHOOL TEAMS AND ATHLETES MAY ACCEPT

Examples of additional items deemed allowable under this interpretation if approved by the school, include but are not limited to:

1. meals, snacks or snack foods during or after practices;
2. parties provided by parents or other students strictly for an athletic team

Local school district superintendents continue to have the discretion to allow student athletes to accept small "goodie bags" that contain candy, cookies or other items that have no intrinsic value and are not considered valuable consideration.

| ACADEMIC BOOSTERS |

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. 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. 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.

With prior administrative approval, you may also:

*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 to Six Flags

Over Texas would not meet the definition of an educational field trip and could be considered a violation of the Awards Rule;

*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.

We wish we had more 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.

| MUSIC BOOSTERS |

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

*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.

What You Can Do!

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, 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.

Work with the administration

- *Positive and direct communication can prevent most problems. Keep the superintendent informed of all activities.
- *Make sure your local administration has a copy of all club publications.
- *Invite administrators to all booster club meetings.
- *Have an officer meet with the school administration regularly.
- *Have a chain of command for communication with the administration.
- *Clear all activities through your administration.

Coaches and Fine Arts 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.

www.uil.utexas.edu



CHARITABLE RAFFLES: KNOW THE LAW

by Texas Attorney General Greg Abbott

MY OFFICE RECEIVES NUMEROUS CALLS FROM Texans across the state who are hoping to raise money for a good cause. Many Texans decide they want to do a raffle. But is it legal to raise funds with a raffle?

It depends. The Charitable Raffle Enabling Act which has been in effect since January 1, 1990, establishes the guidelines for conducting a legal raffle in the State of Texas. The Act was established to provide certain charitable and nonprofit organizations a means to generate income to support their causes.

The Act defines the types of organizations that can hold raffles. In general a qualified organization is defined as:

- A nonprofit association organized primarily for religious purposes that has been in existence in Texas for at least ten years.
- A nonprofit voluntary emergency medical service that does not pay its members other than nominal compensation.
- A nonprofit volunteer fire department that operates fire fighting equipment, provides fire-fighting services, and does not pay its members other than nominal compensation.

Other organizations may qualify. You can hold a raffle if your nonprofit organization:

- is at least three years old;
- has a 501(c) tax exemption;
- does not distribute 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.

These are the ONLY organizations allowed to hold raffles in Texas. Any other type of organization, business or individual conducting a raffle in Texas would be doing so illegally.

The law also regulates what types of prizes may be offered. Qualified organizations 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. There is no value limit on prizes donated to the organization. However, if raffle organizers offer a prize they have bought or 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 are a few other restrictions. For example, a qualified organization may only hold two raffles per calendar year. 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.

A raffle that violates the Charitable Raffle Enabling Act is considered illegal gambling under the Texas Penal Code. Conducting an illegal raffle is a Class A misdemeanor and participation is a Class C misdemeanor.

My office would not be permitted to advise you about whether your particular organization, or any particular proposed raffle, would be legal. We can only provide these general guidelines. If you have doubts about the legality of a raffle, consult a private attorney.

For more information on conducting a legal raffle in Texas, read Chapter 2002, Charitable Raffles, Occupations Code, Texas Codes Annotated. We also offer an online brochure on charitable raffles that can be found on our website at www.oag.state.tx.us.

*Originally released May 5, 2004.
Updated May 5, 2010.*

POINTS TO REMEMBER



CHARITABLE RAFFLES

Registration and Taxation requirements for nonprofit organizations in Texas:

Secretary of State
Post Office Box 12697
Austin, TX 78711
(800) 648-9642
www.sos.state.tx.us

Comptroller of Public Accounts
Post Office Box 13528
Austin, TX 78711
(800) 463-4600
www.cpa.state.tx.us

For a copy of the Charitable Raffle Enabling Act:
Texas Legislature Online
www.capitol.state.tx.us
State Law Library
(512) 463-1722

Online brochure: Charitable Raffles
www.texasattorneygeneral.gov
or call for a free copy:
(800) 252-8011



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT



BULLETIN

Susan Combs, Texas Comptroller of Public Accounts

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.



SALES AND USE TAX BULLETIN

School Fundraisers and Texas Sales Tax

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 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. Sales of alcoholic beverages, including beer, wine and mixers, are subject to the Texas 14 percent mixed beverage gross receipts tax when sold by a mixed-beverage permit holder, while sales of beer and wine made by a beer and wine-only permit holder 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 a 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 on the following page is a short list of examples of taxable and nontaxable sales.



SALES AND USE TAX BULLETIN

School Fundraisers and Texas Sales Tax

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

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”

Rule 3.299, “Newspapers, Magazines, Publishers, Exempt Writings”

Tax Publication 96-122, “Exempt Organizations - Sales and Purchases” — Frequently Asked Questions section provides information about school organizations applying for exemption from state taxes.

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 (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.state.tx.us, or call Tax Assistance at (800) 531-5441 and ask for the Exempt Organizations Section.

For information on how to apply for federal exemptions, contact the U.S. Internal Revenue Service at (877) 829-5500 or online at <http://www.irs.gov/>.

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RELATIONS WITH PARENT ORGANIZATIONS

GE
(LEGAL)

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

GE
(LOCAL)

PARENT ORGANIZATIONS	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 and in accordance with applicable UIL guidelines, and District approved Parent Organization Guidelines. [See also CFD]
USE OF DISTRICT FACILITIES	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.
PURCHASES FOR THE SCHOOL	Before parent groups or other groups working with the school purchase equipment for the schools, including computer hardware and software, they shall notify the principal of their plans. In consultation with the Superintendent or designee, the principal shall determine the type or brand of equipment to buy to ensure compatibility with current District equipment.
PARENTAL INVOLVEMENT	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.
BOARD RESPONSIBILITY	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.
SUPERINTENDENT DESIGNEE	For the purposes of this policy, the Superintendent's designee for purposes of campus affiliated organizations is the principal of each campus if not otherwise designated.
GENERAL GUIDELINES	All District-affiliated parent and booster organizations must 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 and any regulation established by the school administration, will cease

to be recognized by the Board as a legitimate school-related club or organization and will not be eligible to use school facilities or services except in accordance with GKD (LEGAL) and (LOCAL) and will be disallowed from using District or campus names or claiming any connection with the District or a particular campus.

Each organization shall:

- 1. Operate under a constitution and/or by-laws approved by the Superintendent or designee;**
- 2. Maintain a current listing of officers and the designated check signers for each organization. The list should 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 all meetings provided to the 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 any student's benefit from any group activity to be dependent upon whether their parents or guardians are members of the parent group;**
- 7. Follow University Interscholastic League (UIL) Booster Club Guidelines if a booster organization for music, fine arts, academic, athletic groups or otherwise applicable;**
- 8. Make no attempt to have authority in directing or influencing District employees in the administration of their duties;**
- 9. Ensure that that the organization's sole function is to support the educational activities of the designated program area; and**
- 10. Understand that 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 educa-**

RELATIONS WITH PARENT ORGANIZATIONS

GE
(LOCAL)

tional 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 their organization's funds in accordance with federal and state law and local 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 must be followed all at all times.

**CEASING
OPERATIONS**

Organizational 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 PTA and other nationally affiliated organizations with bylaws constraints regarding dispersal of funds.

COMMUNITY RELATIONS
NONSCHOOL USE OF SCHOOL FACILITIES

GKD
(LEGAL)

PROHIBITED ACTS	<p>An officer or employee of the District who is acting or purporting to act in an official capacity may not, because of a person's race, religion, color, sex, or national origin:</p> <ol style="list-style-type: none">1. Refuse to permit the person to use facilities open to the public and owned, operated, or managed by or on behalf of the District;2. Refuse to permit the person to participate in a program owned, operated, or managed by or on behalf of the District;3. Refuse to grant a benefit to the person; or4. Impose an unreasonable burden on the person. <p><i>Civil Practices and Remedies Code 106.001(a)</i></p>
RIGHT TO PRESERVE USE	<p>The District, like a private property owner, may legally preserve the property under its control for the use to which it is dedicated. <u><i>Lamb's Chapel v. Center Moriches Union Free Sch. Dist.</i>, 508 U.S. 384 (1993)</u></p>
FORUM FOR COMMUNICATION	<p>The District may create a public forum of a place or channel of communication for use by the public at large for assembly and speech, for use by certain speakers, or for the discussion of certain subjects. <u><i>Perry Educ. Ass'n v. Perry Local Educators' Ass'n</i>, 460 U.S. 37 (1983)</u>; <u><i>Chiu v. Plano Indep. Sch. Dist.</i>, 260 F.3d 330 (5th Cir. 2001)</u></p> <p>The District is not required to allow persons to engage in every type of speech when the District establishes a limited public forum; the District may be justified in reserving its forum for certain groups or for the discussion of certain topics. The District shall not discriminate against speech on the basis of viewpoint, and any restriction must be reasonable in light of the purpose served by the forum. <u><i>Good News Club v. Milford Cent. Sch.</i>, 533 U.S. 98 (2001)</u>; <u><i>Lamb's Chapel v. Center Moriches Union Free Sch. Dist.</i>, 508 U.S. 384 (1993)</u></p>
FEES FOR USE	<p>The Board may set and collect rentals, rates, and charges from students and others for the occupancy or use of any of the District's facilities, in the amounts and manner determined by the Board. <i>Education Code 45.033</i></p>
PATRIOTIC SOCIETIES	<p>If the District has a designated open forum or a limited public forum and receives funds made available through the United States Department of Education, the District shall not deny equal access or a fair opportunity to meet, or to discriminate against, any group officially affiliated with the Boy Scouts of America, or any other youth group listed in Title 36 of the United States Code (as a patriotic so-</p>

COMMUNITY RELATIONS
NONSCHOOL USE OF SCHOOL FACILITIES

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ciety), that wishes to conduct a meeting within that designated open forum or limited public forum, including denying such access or opportunity or discriminating for reasons based on the membership or leadership criteria or oath of allegiance to God and country of the Boy Scouts of America or of the youth group listed as a patriotic society.

The United States secretary of education may issue and secure compliance with rules or orders with respect to a district that receives federal funds and that denies equal access, or a fair opportunity to meet, or discriminates, as described above. If a district does not comply with the rules or orders, no funds made available through the Department of Education shall be provided to that district.

YOUTH GROUP

“Youth group” means any group or organization intended to serve young people under the age of 21.

LIMITED PUBLIC
FORUM

For purposes of this policy regarding PATRIOTIC SOCIETIES, an elementary school or secondary school has a limited public forum whenever the school grants an offering to, or opportunity for, one or more outside youth or community groups to meet on school premises or in school facilities before or after the hours during which attendance at the school is compulsory.

SPONSORSHIP

Nothing in this policy shall be construed to require the District to sponsor any group officially affiliated with the Boy Scouts of America, or any youth group listed as a patriotic society.

Boy Scouts of America Equal Access Act, 20 U.S.C. 7905

FACILITIES AS
POLLING PLACES

The District shall make its buildings available for use as polling places in any election that covers territory in which the buildings are located. If more than one authority requests the use of the buildings for the same day and simultaneous use is impractical, the District shall determine which authority may use the building. *Election Code 43.031(c)*

No charge, including a charge for personnel, utilities, or other expenses incurred before or after regular business hours, shall be made for the use of a District building for a polling place if the day of the election is a day on which the building is normally open. If the day of an election is a day on which the building is not normally open, a charge may be made only for the reimbursement of actual expenses resulting from use of the building in the election. *Election Code 43.033(a)*

POLITICAL PARTY
CONVENTIONS

The District shall not assess a charge for the use of a school building for a precinct, county, or senatorial district convention, except for reimbursement for the actual charges resulting from use of the

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building for the convention. The District shall provide an itemized statement of expenses to the reimbursing authority. *Election Code 174.0631*

COMMUNITY RELATIONS
NONSCHOOL USE OF SCHOOL FACILITIES

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SCOPE OF USE The District shall permit nonschool use of designated District facilities for educational, recreational, civic, or social activities when these activities do not conflict with school use or with this policy.

Approval shall not be granted for any purpose that would damage school property or to any group that has damaged District property.

Note: See the following policies for other information regarding facilities use:

- Use by employee professional organizations: DGA
- Use of facilities for school-sponsored and school-related activities: FM
- Use by noncurriculum-related student groups: FNAB
- Use by District-affiliated school-support organizations: GE

NONPROFIT FUND-RAISING The District shall permit nonprofit organizations to conduct fundraising events on District property when these activities do not conflict with school use or with this policy.

FOR-PROFIT USE The District shall permit individuals and for-profit organizations to use its facilities for financial gain when these activities do not conflict with school use or with this policy.

SCHEDULING Requests for nonschool use of District facilities shall be considered on a first-come, first-served basis.

Academic and extracurricular activities sponsored by the District shall always have priority when any use is scheduled. [See FM]
The Superintendent or designee shall have authority to cancel a scheduled nonschool use if an unexpected conflict arises with a District activity.

APPROVAL OF USE The Superintendent or designee is authorized to approve use of any District facility.

EXCEPTION No approval shall be required for nonschool-related recreational use of the District's unlocked, outdoor recreational facilities, such as the track, playgrounds, tennis courts, and the like, when the facilities are not in use by the District or for a scheduled nonschool purpose.

EMERGENCY USE In case of emergencies or disasters, the Superintendent or designee may authorize the use of school facilities by civil defense, health, or emergency service authorities.

COMMUNITY RELATIONS
NONSCHOOL USE OF SCHOOL FACILITIES

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USE AGREEMENT Any organization or individual approved for a nonschool use of District facilities shall be required to complete a written agreement indicating receipt and understanding of this policy and any applicable administrative regulations, and acknowledging that the District is not liable for any personal injury or damages to personal property related to the nonschool use.

FEES FOR USE Nonschool users shall be charged a fee for the use of designated facilities.

The Superintendent or designee shall establish and publish a schedule of fees based on the cost of the physical operation of the facilities, as well as any applicable personnel costs for supervision, custodial services, food services, security, and technology services.

EXCEPTIONS Fees shall not be charged when school buildings are used for public meetings sponsored by state or local governmental agencies.

Except for additional costs incurred by the District in permitting use of the facilities, fees shall not be charged for use by District employee organizations. [See DGA]

REQUIRED CONDUCT Persons or groups using school facilities shall:

1. Conduct business in an orderly manner.
2. Abide by all laws and policies, including but not limited to those prohibiting the use, sale, or possession of alcoholic beverages, illegal drugs, and firearms, and the use of tobacco products on school property. [See GKA]
3. Make no alteration, temporary or permanent, to school property without prior written consent from the Superintendent.

All groups using school facilities shall be responsible for the cost of repairing any damages incurred during use and shall be required to indemnify the District for the cost of any such repairs.

Complete Sample Bylaws

While there are certainly smart (and not-so-smart!) way 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 ptotoday.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 b 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.

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