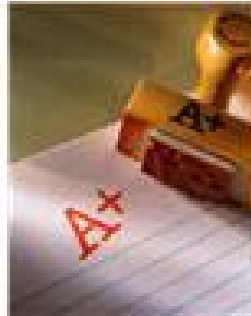


# Following PISD Policies & Regulations



- Authoritative Guidelines Overviews
- District Board Policy GE (Local), CDC (Local), FJ (Local), CFD (Local), GKG (Legal), & CPAB (Legal)

*The Internal Auditors and individuals associated with the Pasadena Independent School District are not an authority on tax-related or accounting situations concerning Parent Organizations, Booster Clubs and Exempt Organization. Parent Organization, Booster Clubs, and Exempt Organizations should obtain competent independent counsel concerning tax and accounting-related circumstances.*

# Authoritative Guidelines Overview

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Booster Clubs are governed by various entities. The School District has Board Policies and guidelines that **must be followed** by Booster Clubs, as well as guidelines that the School Principal or Administrator (*if the Booster Club is not located at a school*) may implement.

The following information is included in this section:

- GE (Local) – Relations with Parent Organization
- CDC (Local) – Other Revenues: Grants from Private Sources
- FJ (Local) – Gifts and Solicitations
- CFD (Local) – Accounting: Activity Fund Management
- GKG (Legal) – Community Relations: School Volunteer Program
- CPAB (Legal) – Office Communications: Mail and Delivery

## **IMPORTANT**

**Booster Club officers are solely responsible for ensuring that their Booster Club is in compliance with District policies and guidelines, UIL guidelines, and state and federal regulations.**

**Therefore, the District, including any District employee, is not responsible for a Booster Club not complying with the various policies, guidelines, and regulations.**

RELATIONS WITH PARENT ORGANIZATIONS

GE  
(LOCAL)

PARENT OR  
COMMUNITY  
ORGANIZATIONS

Parent or community organizations may be formed to promote the school program or to complement a particular student group or activity. Examples of parent or community organizations include: parent-teacher organizations (PTO), booster clubs, and volunteer groups.

A parent or community organization shall not represent the District or bind the District or any of its employees to a third party with whom the organization conducts business. A parent or community organization shall not hold itself out as acting on the District's behalf, or that it has any authority to do so.

SUPERINTENDENT'S  
DESIGNEE

The Superintendent's designee, who shall oversee the activities of parent and community organizations, shall be the principal of the campus where the organization is based.

As the responsible District employee, the principal or principal's designee shall:

1. Approve the formation of any such organization;
2. Approve the constitution and bylaws of the organization; and
3. Ensure that an organization's sole function is to support the educational activities of the designated program area.

The principal or designee shall also have the authority to disallow the continued association of any school program with a parent or community organization that has been determined by the principal to be disruptive to the educational activities or goals of the program or group, or fails to meet the requirements of this policy or other District policies applicable to such organizations. [See GKD, CFD]

FORMATION

All parent or community organizations shall obtain a unique tax identification number – an employer identification number (EIN). Such organizations shall not be permitted to use the District's tax identification.

All PTOs and booster clubs shall:

1. Obtain federal tax-exempt status as a public 501(c)(3) charitable organization by applying for and obtaining a Letter of Determination from the Internal Revenue Service (IRS) that states that the organization is tax-exempt from federal taxes. If an organization is new, the organization shall apply for and receive tax-exempt status from the IRS within one year from the date the organization's constitution and bylaws are adopted. If an organization loses its public 501(c)(3) tax-exempt status or the tax-exempt status expires, the organization shall take the necessary steps to regain tax-exempt sta-

RELATIONS WITH PARENT ORGANIZATIONS

GE  
(LOCAL)

tus as a public 501(c)(3) organization within one year from the date of notification from the IRS of the loss of exemption or within one year from the tax-exempt expiration date; and

2. Submit the organization's EIN and a copy of the IRS's Letter of Determination to the principal or principal's designee, who shall submit a copy to the District's internal auditor.

BOOSTER  
ORGANIZATIONS

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

District booster clubs shall:

1. Be voluntary and provide unified support for student activities of the school.
2. Encourage involvement by all parents of students participating in the supported activity.
3. Use school facilities only with the prior approval of the principal or designee.
4. Have no involvement in decision- or policy-making activities for the student group.
5. Have no authority to and shall not attempt to direct or influence District employees in the administration of duties.
6. Comply with all UIL guidelines.
7. Comply with administrative regulations and Board policy when offering money/gifts to the District. [See CDC]
8. Submit a copy of current adopted bylaws and operating procedures to the principal or the principal's designee.
9. Prepare a written report of actual revenues and expenditures (financial report) for the school year. The treasurer of the booster club shall prepare the financial report.
10. Have an organization review committee conduct an annual review of the organization's financial report and the related financial activity for the school year and prepare a written report communicating the results of the committee's review to the organization.

All District-affiliated school-support or booster organizations shall provide an audit report to the principal or principal's designee by September 30 of each year. The principal or prin-

RELATIONS WITH PARENT ORGANIZATIONS

GE  
(LOCAL)

principal's designee shall then submit a copy to the District's internal auditor.

11. Pay all taxes and other debts incurred by the organization.
12. Issue receipts for all money received.

LIAISON

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

The designated faculty sponsor acting as the liaison shall assist such organizations with the following:

1. Reviewing and approving all student/school-related activities for consistency with District policy and goals;
2. Establishing approved goals and student-support activities;
3. Setting the budget and ensuring that expenditures are in direct support of the goals of the designated programs;
4. Filing lists of the officers with the school principal at the beginning of each school year, and revising the lists as officers change during the school year; and
5. Approving organization activities for the coming year with the principal or principal's designee by August 30 of each year. Requests for additional activities shall be submitted at least 30 days prior to the event in order to assist in the development of the master calendar for the year.

FINANCIAL  
RESPONSIBILITY

Employees of the District, including, but not limited to, administrators, administrators' secretaries, and bookkeepers, shall not have control or signature authority over booster club or parent organization funds at the school at which he or she works, including petty cash or miscellaneous discretionary funds.

All individuals must have a child in the organization to have control or signature authority over booster club or parent organization funds, including petty cash or miscellaneous discretionary funds.

FUND-RAISING  
ACTIVITIES

Fund-raising activities by parent organizations shall be approved by the principal or principal's designee and shall be conducted in accordance with FJ(LOCAL).

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

RELATIONS WITH PARENT ORGANIZATIONS

GE  
(LOCAL)

BENEFITS

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

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

FINANCIAL  
HARDSHIP

Financial hardship is an approved exception to receipt of individual benefits by the IRS to provide all members of an organization an equal opportunity to benefit from fund-raising activities. An organization is permitted to establish written criteria to provide certain benefits to an individual with a financial hardship. Criteria shall be established prior to a situation involving financial hardship arising. The criteria shall be applied consistently to all recipients and shall not be permitted to change in order to allow a particular individual to receive the benefit.

The District shall not permit a benefit to be in the form of a scholarship or financial incentive to attend the school to be a member of the organization. A student who pays a designated amount to attend a trip, and who meets the financial hardship criteria, may have the full amount of his or her trip paid for by the organization.

NOTICE OF FUND-  
RAISING ACTIVITIES

All fund-raising activities involving students shall require the approval of the designated sponsor(s) and the principal prior to the event. If the need arises for a non-scheduled fund-raiser, forms shall be turned in no later than 30 days prior to the event.

A parent or community organization desiring to conduct a fund-raising activity for a school program shall submit the following information to the designated faculty sponsor on the appropriate District or campus form by August 30 of each year:

1. Purpose of the fund-raiser.
2. Type of fund-raising activity (candy sale, carnival, and the like).

RELATIONS WITH PARENT ORGANIZATIONS

GE  
(LOCAL)

3. Date(s), time(s), and location(s) of the activity.
4. Name of sponsoring organization and representative.
5. Name and phone number of the organization and representative.
6. Name and phone number of the person(s) handling the money for the fund-raiser.

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 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.

OTHER REVENUES  
GRANTS FROM PRIVATE SOURCES

CDC  
(LOCAL)

GIFTS FROM THE  
PUBLIC

The Board may accept any bequest or gift of money or property on behalf of the District. The gift shall become the sole property of the District for its use and disposition. All gifts shall be given to the District and not to a particular school. At the discretion of the Superintendent or designee, the gift may be used in a particular school.

CRITERIA FOR  
ACCEPTANCE

The Superintendent shall examine and evaluate offers of gifts to the District and may recommend acceptance to the Board when the gifts:

1. Have a purpose consistent with District purposes.
2. Place no restrictions on the school program.
3. Do not require the endorsement of a business product.
4. Do not conflict with policies or actions of the Board or public law.
5. Do not require extensive District maintenance.



GIFTS AND SOLICITATIONS

FJ  
(LOCAL)

SCHOOL-  
SPONSORED

Fund-raising activities by charitable organizations, student groups, and/or for school-sponsored projects shall be allowed, with prior administration approval.

All fund-raising projects shall be subject to the approval of the principal.

Student participation in approved fund-raising activities shall not interfere with the regular instructional program. (See EMH)  
Funds raised shall be received, deposited, and disbursed in accordance with CFD(L).

BY OUTSIDE  
ORGANIZATIONS

No outside organizations, commercial enterprises, or individuals may solicit contributions from students within the school.

ACCOUNTING  
ACTIVITY FUNDS MANAGEMENT

CFD  
(LOCAL)

STUDENT ACTIVITY FUNDS	Each school shall have and maintain a student activities account to manage class funds, organization funds, and any other funds collected by students in the name of the school. All monies collected shall be receipted by the principal or a designee and deposited to the appropriate District account at the District depository(ies) on the same day, if possible.
FIDUCIARY RESPONSIBILITY	The principal of the school shall be responsible for the proper administration of each organization's funds in accordance with state and local law, District-approved accounting practices and procedures, and the TEA <i>Financial Accountability System Resource Guide</i> . Student activity funds shall be included in the annual audit of the District's fiscal accounts. [See CFC]
USE AND EXPENDITURE	Monies collected by student groups shall be disbursed only for purposes authorized by the organization or upon approval of the sponsor. The principal or designee shall approve all disbursements. All funds raised by student organizations must be expended for the benefit of the students.  Deficit spending of activity funds shall not be allowed.
SALES TAX	The District shall collect and account for, as required by city and state taxing authorities, sales tax on student publications, pictures, ribbons, shop supplies, workbooks, and other tangible items sold by the District.
EXPENDITURE OF CAMPUS ACTIVITY FUNDS	Principals shall be authorized to expend campus activity funds for goods and services necessary for the administration of the school. Such expenditures must further an identifiable educational interest. Purchases made with campus activity funds shall be subject to District competitive bidding and purchasing requirements, [see CH and CHD] as well as District conflict of interest guidelines [see BBFA and DBD].  Campus activity funds may also be expended on campus stipends pursuant to DEA(LOCAL).
APPROVAL	Approval from the immediate supervisor or designee shall be obtained prior to a disbursement being made to the principal.
CARRYOVER FUNDS	All funds shall be left in the appropriate account and each sponsoring group shall retain the carryover funds for the next fiscal year. If an organization ceases to function or exist, the unexpended funds of the organization shall be credited to the appropriate administrative activity account.

COMMUNITY RELATIONS  
SCHOOL VOLUNTEER PROGRAM

GKG  
(LEGAL)

The District shall develop a volunteer program. In developing the program, the District shall consider volunteers a resource that requires advance planning and preparation for effective use. If practicable, the District shall include volunteers in addition to paid staff in planning the implementation of the program. *Gov't Code 2109.003*

PROGRAM  
REQUIREMENTS AND  
GUIDELINES

A volunteer program shall include:

1. An effective training program for paid staff and prospective volunteers.
2. The use of paid staff to plan and implement the volunteer program.
3. An evaluation mechanism to assess the performance of volunteers, the cooperation of paid staff with the volunteers, and the overall volunteer program.
4. Follow-up studies to ensure the effectiveness of the program.

*Gov't Code 2109.004(a)*

A volunteer program may:

1. Establish a program to reimburse volunteers for actual and necessary expenses incurred in the performance of volunteer services.
2. Establish an insurance program to protect volunteers in the performance of volunteer services.
3. Cooperate with private organizations that provide services similar to those provided by the District.
4. Purchase engraved certificates, plaques, pins, and/or other awards of a similar nature that do not exceed \$75 per person in value to recognize special achievement and outstanding service of volunteers.

*Gov't Code 2109.004(b)*

CRIMINAL HISTORY  
RECORD

APPLICABILITY

This section applies to a volunteer or person who has indicated, in writing, an intention to serve as a volunteer with the District or shared services arrangement. [See DBAA for definitions and provisions regarding confidentiality, consumer credit reports, records retention, and criminal history record checks of employees]

EXCEPTION

This section does not apply to a person who volunteers or is applying to volunteer with the District or shared services arrangement if the person:

COMMUNITY RELATIONS  
SCHOOL VOLUNTEER PROGRAM

GKG  
(LEGAL)

1. Is the parent, guardian, or grandparent of a child who is enrolled in the District or school for which the person volunteers or is applying to volunteer;
2. Will be accompanied by a District employee while on a school campus; or
3. Is volunteering for a single event on the school campus.

The District may obtain all criminal history record information that relates to an individual listed in this subsection, however.

CRIMINAL HISTORY

A volunteer may not perform any volunteer duties until:

1. The volunteer has provided to the District a driver's license or another form of identification containing the person's photograph issued by an entity of the United States government; and
2. The District has obtained from the Texas Department of Public Safety (DPS) and may obtain from any other law enforcement agency, criminal justice agency, or private consumer reporting agency all criminal history record information that relates to a volunteer.

COSTS

The District may require a volunteer or volunteer applicant to pay any costs related to obtaining criminal history record information under this section.

*Education Code 22.0835*

[See DBAA(LEGAL) for confidentiality of criminal history record information obtained from DPS]

VOLUNTEER  
IMMUNITY

GENERALLY

A volunteer who is serving as a direct service volunteer in the District is immune from civil liability to the same extent as a District employee under Education Code 22.0511. However, this section of law does not limit the liability of a person for intentional misconduct or gross negligence.

A "volunteer" is a person rendering services for or on behalf of the District on District premises or at a school-sponsored or school-related activity on or off school property who does not receive compensation in excess of reimbursement for expenses.

*Education Code 22.053*

EXTRACURRICULAR  
ACTIVITIES

A person who volunteers to assist with an extracurricular activity is not liable for civil damages arising out of an act or omission relating to the requirements under Education Code 33.205 regarding safety precautions [see FM(LEGAL)] unless the act or omission is willfully or wantonly negligent. *Education Code 33.211*

COMMUNITY RELATIONS  
SCHOOL VOLUNTEER PROGRAM

GKG  
(LEGAL)

PHYSICAL  
EXAMINATIONS

Subject to Civil Practices and Remedies Code 91.003 (liability insurance requirements), a health-care practitioner who, without compensation or expectation of compensation, conducts a physical examination or medical screening for the purpose of determining the physical health and fitness of the patient to participate in a school-sponsored extracurricular or sporting activity is immune from civil liability for any act or omission resulting in the death of or injury to the patient if:

1. The health-care practitioner was acting in good faith and in the course and scope of the health-care practitioner's duties;
2. The health-care practitioner commits the act or omission in the course of conducting the physical examination or medical screening of the patient;
3. The services provided to the patient are within the scope of the license of the health-care practitioner; and
4. Before the health-care practitioner conducts the physical examination or medical screening, the patient signs a written statement that acknowledges:
  - a. That the health-care practitioner is conducting a physical examination or medical screening that is not administered for or in expectation of compensation; and
  - b. The limitations on the recovery of damages from the health-care practitioner in connection with the physical examination or medical screening being performed.

If the patient is a minor or is otherwise legally incompetent, the patient's parent, managing conservator, legal guardian, or other person with legal responsibility for the care of the patient must sign the written statement.

*Civil Practice & Remedies Code 91.002*

IMMUNITY FOR  
SHELTER  
WORKERS

A District volunteer is not civilly liable for an act performed in the discharge of duty if the person is performing an activity related to sheltering or housing individuals in connection with the evacuation of an area stricken or threatened by disaster. *Gov't Code 418.006, 431.085*

VOLUNTEER  
TRAINING –  
CONCUSSION  
OVERSIGHT TEAM

A licensed health-care professional who serves on a volunteer basis on the District's concussion oversight team [see FM] must have had training in the evaluation, treatment, and oversight of concussions at the time of appointment or approval as a member of the team. In addition, the professional shall, at least once every two years, take a course in the subject matter of concussions approved

by the University Interscholastic League (UIL), the Texas Department of State Health Services Advisory Board of Athletic Trainers, or the appropriate licensing authority for the profession.

The professional must submit proof of timely completion of an approved course to the Superintendent or designee. A licensed health-care professional who is not in compliance with these training requirements may not serve on a concussion oversight team in any capacity.

*Education Code 38.154, .158*

OFFICE COMMUNICATIONS  
MAIL AND DELIVERY

CPAB  
(LEGAL)

USE OF DISTRICT  
MAIL SYSTEM

Unless it has been opened to the public, by policy or practice, a school mail system is not a public forum. The District may create a limited public forum in its campus mailboxes. *Perry Educ. Ass'n v. Perry Local Educators' Ass'n*, 460 U.S. 37, 103 S. Ct. 948 (1983) [See also GKD]

INTERCAMPUS MAIL  
DELIVERY

The District is prohibited by the Private Express Statutes from carrying unstamped letters over postal routes unless:

1. The letters relate to the current business of the District to an extent sufficient to satisfy the "letters of the carrier" exception; or
2. The carriage of the letters is without any compensation, direct or indirect, to the District so as to satisfy the "private hands" exception.

*Regents of the Univ. of Cal. System v. Public Employee Relations Board*, 485 U.S. 589, 108 S. Ct. 1404 (1988); 39 U.S.C. 601-606; 18 U.S.C. 1693-1699

POLITICAL  
ADVERTISING

No officer or employee of the District may knowingly use or authorize the use of an internal mail system for the distribution of political advertising unless the political advertising is delivered by the United States Postal Service. *Election Code 255.0031*

"Political advertising" means a communication supporting or opposing a candidate for nomination or election to a public office or office of a political party, a political party, a public officer, or a measure that:

1. In return for consideration, is published in a newspaper, magazine, or other periodical or is broadcast by radio or television;
2. Appears in a pamphlet, circular, flier, billboard or other sign, bumper sticker, or similar form of written communication; or
3. Appears on an Internet Web site.

*Election Code 251.001(16); 1 TAC 20.1(13)(A)*

"Political advertising" does not include a communication made by e-mail. *1 TAC 20.1(13)(B)*

