

# PTA Guidelines

**Organization Establishment and Approval – Go to [www.txpta.org](http://www.txpta.org)**

**Financial Policies and Procedures – See Texas PTA Handbook [www.txpta.org](http://www.txpta.org)**

**NOTE: The Federal Tax Number and the Texas Sales and Use Tax Exemption for Lewisville ISD are not to be used by any PTA organization for any purpose.**

## Fund Raising Projects

Fund raising projects for parental groups should be:

- For the educational benefit of the students, coordinated through the principal.
- For a specific project as identified in the current approved budget and not for the sake of raising money.
- In connection with the established goals and philosophies of the PTA objectives and bylaws.
- LISD forbids any student, regardless of grade, from participating in door-to-door sales.
- The use of individual accounts for members of District groups or clubs is not allowed. The IRS indicates that individual accounts cannot be used by a tax exempt organization. ([IRS position](#))

## Other Requirements

- The PTA must apply for tax-exempt status under IRS ruling that best applies for their organization if they will be seeking tax deductible contributions. Refer to the PTA Handbook Policy and Procedures at [www.txpta.org](http://www.txpta.org).
- Principal must approve on campus activities, including meeting times, places, dates, fundraisers and activities. Such activities cannot conflict with school schedules or activities, district policies or financial procedures.
- The PTA must not be used to attempt to influence the sponsor, principal or other administrator's decisions or be a lobbying group concerning matters which are duties assigned to district personnel, such as trips, staffing, and schedules.
- The sponsor of the organization or administrators on their own campus shall not be a member, hold office, or have voting privileges on the executive board.
- Campus secretaries and bookkeepers cannot hold a financial position with the district and a financial position with the PTA.

- On campus activities, especially fund raisers, should not supplant, duplicate, nor interfere with those of other school or booster clubs. The principal has the authority to limit the number of on campus fund raisers.
- Fund raisers by PTAs must be used to benefit the students, staff and teachers who participated in the school organization that year upon approval by the general membership. However exceptions must be approved by principal and membership to carry funds forward.
- All activities, in which a student group participates, travel or otherwise will be approved in advance by the principal.
- PTA members are expected to follow the same standards as district employees when chaperoning, sponsoring, or attending student activities. These standards and rules of conduct may be found in the campus handbook
- Each student or group of student's participation will be determined by the principal and not by the organization or any member(s). Participation is considered a privilege and not a right and will be based on a proven record of good conduct and dependability. Lack of such demonstrated behavior on the part of anyone will be grounds for disapproval for participation and travel.

#### Required Forms to be Approved and Submitted

- **An annual Certificate must be submitted.** This form will be distributed by the Council of PTAs.
- If building improvement projects are initiated by the PTA, approval must be given by the principal, Facility Services Department and if the improvement is \$1,000 or more, it must also be approved by the Director of Facility Services or the Distribution Center Manager. Refer to Facility Improvement Requests.
- A Contribution Acknowledgment form must be completed with proper approvals before gift is made.

#### Gifts to District/Employees

##### To schools and district:

Gifts to the schools may be in the form of cash with a request that it be used to purchase specific item(s) or to provide funds for a definite purpose. Purchases, except those specifically identified as property of PTA that are placed in, on, or around the school will be considered as a gift to the school and district. These items will be presented to the principal as gifts to the district and require acceptance by the Director of Facility Services or the Distribution Center Manager if \$1,000 or more. Every effort will be made to keep the gift item at the intended campus; however, the needs of the district must come first. A Contribution Acknowledgment Form must be completed with proper approvals before gift is made.

To Employees:

It is the intent of the Board that student and parental gifts to school district employees are an expression of appreciation, rather than a gift of significant monetary value. Employees shall in no way encourage students, parents, or support groups to present gifts. An employee shall not accept gifts during his instructional, supervisory or other activities at the school or administrative area. Any exception to this shall require a prior written approval by the Superintendent of the school district.

Recommendations

- There is a liability to students, employees and the general public resulting from activities and/or travel of the PTA organization. The district and its employees will not be responsible for any liability regarding accidents, injuries, medical expenses or other financial liability arising from the actions or activities of the PTA. It is recommended that PTAs purchase liability exposure insurance from an agent or company of its choice.

## Use of Individual Accounts for Members of District Groups or Clubs

The District has various groups or clubs whose revenues and expenditures are accounted for through activity accounts. Usually, a group or club will hold several fund-raisers to help with the expenses of the group and possibly the related expenses of its members. **The Internal Revenue Service has indicated that individual accounts cannot be used by a tax-exempt organization.** The District is a political subdivision of the State of Texas and is considered a tax-exempt organization that may receive charitable contributions. **Any use of individual accounts for members of groups or clubs throughout the District is prohibited.**

In not using individual accounts, the general account for a group or club would be credited for all donations and amounts from fund-raisers. These amounts could then be used to pay all or a portion of the costs associated with the group. For example, a group may plan to attend a competition that would cost \$500 per person. The group may be able to pay \$400 of the cost per person with the difference of \$100 being paid by the individual members. All of the members attending the competition would receive an equal benefit from the funds that had been raised.

Normally, all members of the group or club would benefit from any activity being paid by the group. However, in some instances, the group may want to have certain criteria met for a benefit to be given to a member of the group. For example, a person may be able to attend a particular competition and have the group pay for a certain amount of the cost if the person had attended 80% of the practices and had participated in at least two service projects. Some groups may base the criteria on service points. For example, a person may receive a point for each practice or special event attended. However, criteria should **not** be based on participation in fund-raisers according to the IRS. Remember, if criteria to attend a particular event are established, exceptions cannot be made because your best performer did not meet the criteria.

According to the IRS, a group or club cannot require that a member participate in a fund-raiser nor require that each member raise a certain amount. In addition, the IRS stipulates that a member who does not participate in a fund-raiser would be entitled to the same benefits as those members who did participate.

In some instances, individuals may not be able to afford to pay the amount owed to participate in a particular event. The IRS has indicated that a group or club may establish criteria that could be used to determine if a person is in financial need. If the criteria are met, the group or club could provide the necessary funds to allow the individual to participate. The criteria should be established in writing prior to a particular situation arising. In addition, the criteria should be used consistently for all people, and the criteria should not change every year.

# Certificate

**Campus:** \_\_\_\_\_ **Org #:** \_\_\_\_\_

To the best of my knowledge, the \_\_\_\_\_  
(Booster Club/PTA name)

- total gross receipts (income)
- and**
- balance to be carried forward (bank cash balance in all bank accounts)

For the fiscal year ending **2018-2019**.

\_\_\_\_\_ **do not** exceed \$4,819,695.00 (four **million**, eight hundred nineteen thousand, six hundred and ninety-five dollars)

\_\_\_\_\_ **do** exceed \$4,819,695.00 (four **million**, eight hundred nineteen thousand, six hundred and ninety-five dollars)

\_\_\_\_\_  
(OFFICER #1 PRINTED NAME) (TITLE) (DATE)

\_\_\_\_\_  
(SIGNATURE) (PHONE NO)

\_\_\_\_\_  
(OFFICER #2 PRINTED NAME) (TITLE) (DATE)

\_\_\_\_\_  
(SIGNATURE) (PHONE NO)

\*Two signatures required.

Forward completed Certificate to Accounting **no later than July 1st**.

Lewisville ISD Accounting and Budgeting Department  
Lewisville ISD Administrative Center  
PO Box 217  
Lewisville, Texas 75067-0217  
Attn: Karen Schmidt, Sr. Accountant



# Lewisville Independent School District

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## CONTRIBUTION ACKNOWLEDGMENT FORM

Lewisville Independent School District is a public school district and is a political subdivision of the State of Texas. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501(c)(3). However, the District is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170(c)(1). This section states that a charitable contribution means a contribution or gift to or for the use of:

“A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.”

The District may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. Contributions may be made to the District, District schools, District departments, or various District groups and clubs. These charitable contributions are deductible by the contributor on their tax return. The federal identification number of the Lewisville Independent School District is #75-6001955.

**Please note, contribution made to various parent or community organizations, such as PTAs and Booster Clubs, are not contributions to the District.** Since these organizations are separate entities from the District, The District’s tax-exempt status does not apply to these organizations. These organizations must apply for their tax-exempt status under IRS Code Section 501(c)(3). Evidence of their tax-exempt status would be a Determination Letter from the IRS. When a PTA or Booster Club donates monetary or non-monetary items to the District, then the donation is considered a contribution to the District.

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**Lewisville Independent School District greatly appreciates the support of:**

Name of Contributor (Company or Person) \_\_\_\_\_

Address \_\_\_\_\_

Contact Name / Phone Number \_\_\_\_\_ / \_\_\_\_\_

**through the contribution of:**

\_\_\_\_\_

\_\_\_\_\_

Description of Item(s) Contributed and/or Monetary Contribution Received

**Approvals:**

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

Signature and Title of District Employee      School or Location / Department      Date

\_\_\_\_\_, Approval by Director of Facility Services or Distribution Center Manager (if over \$1,000)

**Any donation that is \$1,000 or greater must be approved by the Director of Facility Services or the Distribution Center Manager before accepting donation.**

**Distribution Center use only:**

FMV of donation \_\_\_\_\_

Distribution Center to send copy of this form to Accounting if FMV is \$5,000 or greater.

## UPDATED PROCEDURES for PTA LOCK BOXES

- Each campus may have one lock box for their PTA for students and parents to place money and paperwork in. (Other organizations are still not allowed to have a box on campus.)
- The box should be locked at all times and only the PTA should have keys to the box.
- All money must be picked up by a PTA officer on a daily basis.
- **Employees should direct the students to the lockbox but should not handle the money.** (Remember, if an LISD employee collects money, it must be receipted and given to the secretary/bookkeeper for deposit into the district's bank account.)

Each year, each PTA president must sign the attached form indicating that they agree to the procedures listed above and acknowledging that LISD is not responsible for any loss associated with these lock boxes.

## WAIVER OF LIABILITY FOR PTA LOCK BOX

I, \_\_\_\_\_, President of the \_\_\_\_\_ PTA,  
(Print name) (campus)

hereby release the Lewisville Independent School District, its officers and employees, from any and all responsibility, claims, liability or loss arising from PTA obligations. I understand, acknowledge and accept full responsibility for:

- The PTA lockbox where students and parents will be allowed to deposit PTA money and paperwork. I understand that each campus may have one PTA lockbox.
- All PTA monies must be picked up by a PTA officer on a daily basis. No funds will be left in the lockbox overnight.
- The lockbox must remain locked at all times. Only PTA officers will have a key to the box.
- LISD employees will direct students and parents to place their PTA paperwork and money in the lockbox but should not handle the money. (Remember, if an LISD employee collects money, it must be receipted and given to the secretary/bookkeeper for deposit into the district's bank account.)

\_\_\_\_\_  
(PTA President's Signature)

\_\_\_\_\_  
(Date)

**\*This form, when signed by the PTA president each year, must be kept on file by the campus secretary.**