



Boulder Valley School District

File: KBE

Adopted: February 24, 2004

Revised: January 14, 2014

Relations with Parent Organizations

The Board endorses the creation of parent organizations including, but not limited to, Parent-Teacher Organizations, Parent-Teacher Associations, and Booster Clubs, as a means of fostering parental involvement. Building staff shall work with District recognized groups towards establishing and achieving student success.

To ensure the viability of these organizations, the Board requires that all such organizations maintain legal status as required by federal and state law.

Three options are available to these organizations:

1. The organization may choose District Agency Fund status,
2. The organization may choose to incorporate and seek recognition as a Section 501(c)(3) non-profit corporation; or
3. The organization may choose to become affiliated with the Colorado and National Parent Teacher Associations and acquire Section 501(c)(3) status through their affiliation with the Associations.

The organization may choose the status which best fits the needs of their organization and school community.

The superintendent designates the responsibility for developing procedures to ensure compliance with this policy to the staff of the Business Services Division.

LEGAL REF.:

26 U.S.C. § 501(c)(3), Internal Revenue Code (*Exemption from tax on corporations, certain trusts, etc.*)

§ 22-44-101 through 119 (*Budget policies and procedures*)

§ 22-32-109(1)(g) (*Board of education-specific duties-custody of money*)

CROSS REF.:

DG, Depository of Funds/Authorized Signatures

IGDG, Student Activities Funds Management

End of File: KBE