



KLEIN ISD

PARENT SUPPORT ORGANIZATIONS

Updated: Sept 2022

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PURPOSE

Primary purpose of a parent support organization is to enrich the education and activities of students by supporting school programs through cooperation of parents, teachers, and administrators.

Each parent support organization works closely with the district. However, they are considered separate entities and operate autonomously.

Parent Support Organizations are responsible for remaining in good standing with all state and federal agencies. They are also responsible for ensuring that their organization is in compliance with all state and federal regulations.



DISTRICT GUIDELINES (NOT ALL INCLUSIVE)

- Formation is subject to administrator approval
- Parent organizations must be a 501(c)3 tax-exempt organization (may request to be part of Klein group exemption)
- Parent organizations must have their own EIN (Employer Identification Number). District EIN cannot be used
- Administrators (and/or sponsors) act as an advisor and direct the activities of the school (and/or program)
- Fundraisers and donations are subject to administrator approval
- Each organization is allowed up to 3 fundraisers each year
- All students must receive equal benefit regardless of participation in fundraisers or membership of the organization
- As a 501(c)3 organization, must file Form 990 (990N, 990EZ, or 990) each year and provide copy to principal and district office
- Must operate under by-laws
- All meetings should be public
- Minutes of all parent meetings should be kept in writing in the permanent records of the organization

UPCOMING DUE DATES

Aug 1: Information Form (GASB 39) Due
[link on Parent Support website](#)

Nov 15: 990 Due

Sept 15: Financial Audit Report Due

Jan 20: Annual Sales Tax Return Due

Oct 15: Fundraiser Requests Due
[link on Parent Support website](#)

**Monthly - due 20th of each month
**Quarterly - due 20th of month after quarter end

Oct 31: Financial Report & Review
share at general membership meeting

Jan 31: Issue 1099-MISC to vendors

FINANCES

- Must have a separate bank account. Commingling of funds with district funds is not permitted. All funds deposited within 24 hours.
- Two officers sign all checks
- District employee cannot be treasurer (or a signer on account)
- Each parent organization must have an audit performed each year, which must be permanently stored in their records and copies shared with campus administrator
- Finances must be reconciled monthly
- Payment may not be made to Klein ISD employees for services rendered to the organization
- The responsibility of funds rests with organization officers. Organization is responsible for all taxes, debts, and financial commitments

UIL GUIDELINES

Parent Booster Clubs must adhere to UIL Guidelines., which can be found at the website below:

<https://www.uil-texas.org/policy/guidelines-for-booster-clubs>



STATE & FEDERAL AGENCIES



Texas Comptroller
of Public Accounts



****ALL DOCUMENTS BELOW SHOULD BE KEPT IN PERMANENT FILES****

Texas Secretary of State - file for incorporation - Articles of Incorporation ([Form 202](#))

**will receive copy of formation stamped with the date considered the beginning date of the organization

Internal Revenue Service (IRS) - apply for [EIN](#) (Employer Identification Number)

apply for federal tax exemption as a 501(c)3 organization

**will receive a determination letter stating you are a public 501(c)3 tax-exempt organization

Texas Comptroller of Public Accounts - apply for exemption from Texas sales tax, hotel occupancy tax, and franchise tax by completing [AP-207 for Educational Organizations](#) . May also opt to apply for Sales Tax Permit if selling taxable items (not including tax-free days).

How to Check 501(c)3 Status: <https://apps.irs.gov/app/eos/>
(Tax Exempt Organization Search - can search by EIN or name)

ANNOUNCEMENTS

Spring Officer Meetings will be in May, 2023.

Visit the PSO website at www.kleinisd.net/pso for more information.

Volunteers

- Background check every year
- [Link to site](#)
- Questions?
Contact Jenna Knight
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or campus principal