|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Type of Organization** | **Student Groups** | **PTOs** | **Booster Clubs** | **Parent Groups without School Sponsor** |
| **Fundraising Event Priority** | 1 | 2 | 2 | 3 |
| **Where are funds located?** | Student Activity Account-  On Campus | Off Campus | | |
| **501(c)3 needed** | No | Yes | Yes | No |
| **How Funds Are Used** | Students request use of funds (must be approved by Principal) | Donation made to school to be approved by school board for  earmarked item or activity | | |
| **All Parent Organization forms are due** | June 1  (This year September 1) | | | |
| **Number of allowed fundraisers** | 2 per group each year (Texas Tax Laws allow only 2 one-day tax-free sales each calendar year) | | | |
| **Annual Banquets as Fundraisers** | 1 tax-free annual banquet per year (law requires the food must be prepared and served by the participating organizations’ volunteers) This applies to a food only banquet. The law states that a corresponding auction would be considered a separate fundraiser event. | | | |



**Frankston Independent School District**

**Parent Organization Information Sheet**