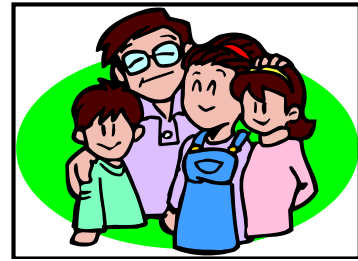
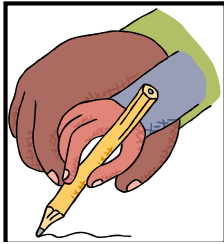




Organizational Guidelines

SCHOOL SUPPORT



ORGANIZATIONS

Department of Finance
3900 Broadway
Everett, WA 98201
Phone: 425-385-4150

Department of Athletics,
Health/Fitness & Activities
3721 Oakes Avenue
Everett, WA 98201
Phone: 425-385-4260

What Groups are Considered “School Support Organizations”?

The term school support organization refers to parent-staff-student associations including but not limited to Parent Teacher Associations (PTAs), Parent Teacher Organization (PTOs) and Booster Groups. (The term school support organization does not refer to loosely formed groups of parents or individuals that informally support classroom or student activities.) Such outside groups are not governed by the District; however, they must follow certain school district policies and procedures especially when fund raising, renting District facilities, gifting donations, or involving students.

Why are “School Support Organizations” Important to the District Mission?

School support organizations provide highly valued community partnerships with the Everett Public Schools as we collectively pursue our goal of ensuring that each student learns to high standards. Activities and athletics provide critical opportunities for students to broaden their educational experience, enhance diversity of their interests, and further engage in the public school system. School support organizations contribute their resources of both volunteer time and funding to provide support to individual schools and specific groups within a school.

Commonly Organized “School Support Organizations” Include:

- **PTA Groups** – An official (PTA) or (PTO) group is a local, self-governing, non-profit (and usually tax-exempt) association with their own set of bylaws, elected officers and membership. By Washington State PTA rules, local PTA chapters are not allowed to sponsor student athletic contests. PTAs and PTOs are encouraged to obtain 501 (c) 3 status and must carry liability insurance.
- **Parent Booster Groups** – Parent Booster Groups are separate entities from the school and school district. They generally support and supplement the athletic and music programs of a specific school, although they can also support other school activities. A booster group must register with the Secretary of State as a non-profit corporation and a charitable organization. These groups are encouraged to become a 501 (c) 3 non-profit organization and to carry liability insurance.

How are Parent Booster Groups Formed?

To be recognized as a District Parent Booster Group, a group must be approved by the building Principal. Each Principal is required to maintain a list of the school’s recognized booster groups including each group’s purpose and mailing address as well as information for contacting the officers of the group. Principals are responsible to work with new groups to verify that their purpose, activities and affiliation are consistent with the District’s goals, programs and policies. Please review the “Non-Profit Checklist” in this document for guidance on processes pertaining to non-profit status.

Site or Facility Use by School Support Organizations

Prior approval of any school support organization event or activity held on District property must be coordinated with each Principal to ensure that appropriate departments have been contacted and to ensure compliance with District facility use and rental procedures.

Fundraising by School Support Organizations

If a school support organization holds a fundraising activity at a school, on or off District property, or involving students, the entire activity must have been conducted at the direction and/or supervision of the PTA, PTO or Booster Group in order for the money generated from the event to belong to the group. The school support organization must be clearly in charge of the activity, from start to finish.

To qualify as a non-District, school support organization fund raising event or activity, the following criteria must be met:

1. The organization must be involved in the creation and planning of the activity, the implementation, operation and management of the activity, and must handle all financial aspects of the activity (including: cash handling, reconciling, product management, sales, and security of cash assets and inventory).
2. The organization must provide the majority of the workforce for the activity through its volunteer members.
3. The organization must be the authorizing signer on any contracts involved.
4. The organization must clearly advertise the activity as a non-District PTA, PTO or Booster Group event.
5. The organization must comply with District facility use procedures.
6. The organization must provide appropriate insurance coverage for the activity.

By State law, if the activity does not meet these criteria, it is not a school support organization activity and the money raised does not belong to the PTA, PTO, or Booster Group. Instead, it is deemed public moneys by default, belonging to the school district and subject to the laws and procedures governing the use of public funds.

What Turns a School Support Organization Fund Raiser into a District Activity?

The cash receipts are given to the school (ASB) secretary. The cash receipts are stored in the school safe. The students handle the cash receipting and/or reconciliation process. The inventory is purchased by the ASB. A student officer and/or Principal sign a purchase order. The school district holds and inventories the goods for resale. A majority of the work is performed by the students. (Was it really operated by the parent group?) The parent group uses the school name (without adding "boosters" or "PTA"). Money is placed into a District bank account. School district personnel are involved during staff time.

Student Involvement with School Support Organizations

School Board Policy 3510 allows student participation for the benefit of an approved school organization provided that the instructional program is not impacted. Instructional time will not be used for student fund raising or related activities, such as assemblies, to promote fund raising. Student participation must be voluntary. Students may not participate in door-to-door sales activities.

Employee Participation in School Support Organizations

Employee participation, cooperation, and support are encouraged, where appropriate, in school support organizations. Employees can not hold an official position, have signature authority, or financial responsibilities if such participation poses a conflict of interest with their District employment. Employees must verify the appropriateness of their participation with their respective Principal or Supervisor. Employees should only be involved on their personal (non-staff) time unless the employee's job description requires service in an advisory capacity. Employees shall not receive compensation from school support organizations.

Fund Raising with Food

School Board Policy and Procedure 8211/8211P states that when a fund raising event involves food that will be consumed on campus, the food must meet the nutritional standards. Prior review and approval by the building administrator for activities involving the sale of food is required to ensure compliance with the noted District nutritional policy.

FUNDRAISING BY SCHOOL SUPPORT ORGANIZATION CHECKLIST

- ☐ The principal or designated administrator meets with the designated representative of the outside organization (PTA, booster clubs, service organization) that wishes to conduct fundraisers utilizing students and/or staff. They discuss the proposed fundraiser and any constraints by the outside organization, determine if it is consistent with building/District needs and criteria, and review fundraising policies, procedures, and guidelines.
 - ☐ Review “Guidelines for Fundraising by School Support Organizations”.
 - ☐ Determine who sponsors and thus controls the fundraiser.
 - ☐ Determine what products, if any, will be sold as part of the fundraiser and ensure that any goods (including food items) or services sold are consistent with District policy.
 - ☐ All funds are to be deposited in the bank account of the outside organization.
 - ☐ All funds are to be handled by the School Support Organization’s volunteer members. (Funds handled by students and/or staff during instructional time become District funds.)
 - ☐ The sponsoring organization is responsible for ensuring appropriate insurance is acquired.
 - ☐ The sponsoring organization must sign all contracts with fundraising vendors. If a school employee signs the contract, the funds raised become District funds.
 - ☐ The sponsoring organization handles and absorbs any costs associated with advertising the fundraising activity. (Fliers, posters, etc.)
- ☐ The principal or designated administrator approves the fundraising activity by the outside organization.
- ☐ The principal or designated administrator disapproves the fundraising activity by the outside organization, providing the representatives of the outside organization with rationale for decision.
- ☐ The principal or designated administrator ensures staff and students understand their roles and responsibilities regarding participation in fundraisers sponsored by outside organizations.
- ☐ The outside organization ensures members of their organization understand their roles and responsibilities regarding running fundraisers utilizing students and/or staff.
- ☐ Once funds are raised, any funds, materials, supplies, or equipment donated to the school, must follow District Board Policy and Procedure 7260/7260P, “Gifts”.

NON-PROFIT CHECKLIST

Nonprofit groups are independent from the school district and are governed by their own rules. This checklist is provided as a courtesy to help create an awareness of what is involved in forming a nonprofit organization. It is not intended to be a complete record of all requirements. Please contact the Secretary of State and the IRS directly with questions and to obtain assistance.

- ☐ Current organizational by-laws
- ☐ Parent organization rules (if you are a sub-unit of another non-profit)
- ☐ Articles of Incorporation
- ☐ Current list of officers
- ☐ Registration with Washington Secretary of State to form a corporation
(to limit personal liability for board members) www.secstate.wa.gov/corps/
- ☐ Registration with Washington Secretary of State for Charitable Solicitations
www.secstate.wa.gov/charities/
- ☐ Obtain federal recognition as a 501(c)3 non-profit organization with IRS if raising more than \$5,000 per year **or** conducting raffles www.irs.gov/charities/index.html. *Select "Life Cycle of a Public Charity" for step-by-step instructions and on-line application information.*
 - ☐ Obtain an Employer Identification Number (EIN)
(also called a taxpayer ID which is needed to open a bank account in place of using a personal social security number)
Complete form SS-4, Application for Employer Identification Number
 - ☐ Obtain tax exempt status
Complete IRS Form 1023, Application for Recognition of Exemption
 - ☐ Submit appropriate fee and corresponding fee form with IRS Form 1023
Complete IRS Form 8718, The User Fee for Exempt Organizations
- ☐ Certificate of insurance
- ☐ Inventory of equipment
- ☐ List of bank accounts
- ☐ Current list of bank authorized signers
- ☐ Annual filing of income tax return – federal and state reports are open for public inspection upon request so copies must be kept on file
- ☐ Annual renewal of charitable solicitations act registration

Another helpful resource for school support organizations such as Boosters and PTAs is the booklet printed by Washington State PTA, "PTA and the Law/Volunteers and the Law". It is a basic outline of the state and federal rules, regulations and laws, which affect private, non-profit, tax-exempt organizations.

SOME EXAMPLES & CONSIDERATIONS FOR CERTAIN ACTIVITIES

SCENARIO #1: Booster Club Raffle

The Booster Club wants to conduct a raffle with the proceeds to buy new football bleachers for the District. Upon completion of the raffle, the Booster Club plans on purchasing the bleachers and donating them to the District.

Concerns & Procedures:

- 1) Raffles are considered “gambling” and procedures for holding and conducting raffles is strictly governed by the WA State Gambling Commission.
- 2) The School Board must consider the donation’s impact on Title IX compliance (Title IX is in regards to equity issues amongst girls and boys athletic programs.) before accepting any monetary or physical donation. It is recommended that the Booster Club communicate its intentions with the District before it holds the raffle so that the District can evaluate for possible Title IX issues.
- 3) The District must make sure the bleachers meet safety standards to ensure student and community safety as well as protect against possible liability issues. It is recommended the Booster Club communicate with and work with District staff in advance of the purchase, to determine an acceptable model/product to purchase.
- 4) Conversely, the Booster Club could also donate the funds to the District, in which case the District would accept the money as a donation to be specifically used for the intended purpose of buying bleachers. (Certain purchasing procedures and possible bid laws might apply.)

SCENARIO #2: High School Volleyball Team Sponsors a Summer Tournament

The high school volleyball team sponsors a summer volleyball tournament and a \$125 entry fee is charged. Each participant is given a tee shirt; awards are given; officials are financed; and the head coach is given a stipend for running the tournament.

Concerns & Procedures:

- 1) If the high school volleyball team sponsored it, it is a school activity.
- 2) The School Board must recognize this as an approved summer activity.
- 3) WIAA rules must be considered before conducting the activity.
- 4) All entry fees generated from this activity are District funds and must be receipted into either the ASB or District account, whichever is designated.
- 5) District or ASB purchase orders must be initiated to cover the costs of shirts, awards, and officials.
- 6) A contract for the volleyball coach’s tournament directorship should be established through Human Resources and he should be paid according to school district policy.

SCENARIO #3: The Booster Club Sponsors a Summer Basketball Clinic

The Booster Club sponsors a summer basketball clinic at the high school gym. The high school basketball coach is asked to run and direct the clinic. Student members of the high school varsity basketball team also help run the clinic. A \$40 fee is charged to each participant in the clinic. Each participant is given a tee shirt and the head coach is given a stipend for running the clinic.

Concerns & Procedures:

- 1) The Booster Club should be subject to the District’s facility use rental policy and procedure.
- 2) The Booster Club will need to carry liability insurance for the activity.
- 3) The principal or other designated administrator must approve this activity.
- 4) Student participation should be voluntary.
- 5) If this is truly a Booster Club sponsored activity, the Booster should provide the majority of the workforce to handle advertising responsibilities, payment receipting duties, design and ordering of t-shirts, etc.
- 6) If the coach is not volunteering their time and expertise, then it is recommended that the Booster Club work with the District to employ and pay the coach for this activity. The District would pay the coach by timesheet or special stipend and the Booster would then pay the District for the coach’s stipend or time.
- 7) Alternatively, the ASB basketball team could sponsor this activity as a fundraiser with the Booster playing a support role. Funds from the event would be deposited and receipted through the Everett Public Schools.