

Harrisburg School District  
Business Operating Procedures  
Booster Clubs/PTO Organizations

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Booster Clubs and PTO support organizations are separate entities from the School District. They are generally formed as non-profit entities and therefore must follow federal and state tax regulations. It is imperative that strict and proper accounting practices are followed to ensure the separation of the school and the organizations. Each organization must also have their own checking account. These organizations must provide their own Tax ID number and MAY NOT take advantage of or use the Tax ID number of the District.

Before a school support organization is organized, consideration must be given to the purpose and need. Advance planning will ensure a strong organization that will benefit the school and its students for years to come. The following guidelines will be in place in regards to these organizations:

- Building Principals or School District employees should not be added to the signature card for these organizations.
- School personnel or District employees should not be the Treasurer of a Booster Club.
- All fundraisers held by support organizations should be in accordance and in support of school activities. Fundraising activities must not conflict with the instructional programs of the school.
- The fundraiser requests must be approved by the Board of Directors following the procedures for this approval. The information provided must include the dates of the activity, supplier of sales items or activity including contact information, use of the money raised, and how funds will benefit the school.
- Each support organization must submit one copy of the Support Organization Registration Form annually, along with the required attachments, by September 1<sup>st</sup> to the Principal. The Principal will review, approve, and forward the approved copy to the Chief Financial Officer. An updated copy of the form must be submitted within 30 days if any of the report information changes during the school year.
- Each support organization for the school should submit financial reports to the Principal by the end of the fiscal year (June 30). The Principal will review, approve, and forward the financial reports to the Chief Financial Officer no later than July 10<sup>th</sup>.

- Because these organizations are in support of the schools, schools should never request checks to be made payable to the organization. The District will not issue checks to Booster Clubs or other external support organizations (like PTOs, PTAs, etc.)
- Solicitations are often used to seek support funds from businesses and/or individuals in the community. To protect both parties, please request that donations are made in the form of a check made payable to the support organization. Cash donations should be discouraged. However, if there is no alternative, a receipt must be provided at the time of the donation.