



PTA GUIDELINES & REQUIREMENTS

Fayette County Public Schools (FCPS) welcomes and appreciates the valuable contributions that Parent Teacher Associations (PTA's) provide to our schools and students. As a separate legal entity, PTA's are considered an external support group and must comply with district policies and the "External Support/Booster organization" guidelines in *Redbook*.

All PTA organizations must receive local board approval to establish and lend support, seek assistance, fundraise in the name of the district or school or students or a district or school program.

This document addresses the basic rules and regulations required of all PTA's. The school district, with approval of the local board of education, may establish additional guidelines and/or requirements.

If you have any questions, please contact the Principal at your local school.

PTA REQUIREMENTS:

- Obtain approval from the school principal
- Have a district employee as a sponsor
- Obtain and use its own Federal Employer Identification Number (F.E.I.N.).
- Use their own external bank account
- Carry separate general liability insurance.
- Receive local board approval for all school-wide fundraisers **BEFORE** the fundraiser begins.
- Receive the Principal or a designee's approval of all other fundraisers **BEFORE** the fundraiser begins.
- Fundraise for the benefit of the group as a whole.
- Must ensure compliance with Title IX.

ANNUAL REPORTING REQUIREMENTS:

The following documents are due to the Principal at the beginning of the school year or within 30 days of the first transaction of the organization, unless otherwise noted:

1. Copy of the current Letter of Good Standing (issued by the state)
2. Federal Employer Identification Number (F.E.I.N.)
3. Name(s) of the officers (form F-SA-4C)
4. Proof of General Liability Insurance (copy of the Declaration Page)
5. Annual Budget (form F-SA-4B)
6. School-wide Fundraiser Approval Form (09.33 AP.22) for fundraisers that benefit the school
7. Annual Financial Report, for fiscal year ending June 30th - **due by July 25** - this shall contain, at minimum, cash beginning balance, cash ending balance, and revenues and expenditures by category **for transactions related to the school**
8. List of expenditures made – **due by July 25** (Title IX compliance)

PROHIBITED ACTIVITIES:

PTA groups shall NOT:

- Assess students or parents for any dues, fees or charges. However, PTA's can charge dues per member to cover membership fees they have to pay forward to national/state/district chapters.
- Use the F.E.I.N. of the school or district.
- Use the state tax-exempt number of the school or district.
- Request or receive reimbursement from the school for any purchases.
- Permit local board members or district employees to serve the organization as the treasurer or any other officer with check signing authority on the organization's bank account.
- Apply fundraising monies to individual student accounts.
- Require participation in fundraisers.
- Require an amount "donated" in lieu of participation in a fundraiser.
- Allow district employees to order, receive goods, receive funds, deposit funds, pay vendors or disburse funds.
- Pay fees for any referees or officials of athletic events regulated by KHSAA and counted on the school's record. (*)
- Pay or enhance salaries or stipends for any district employee. (*)
- Create paid positions. (*)

(*) The External Support/Booster group may donate to the district/school for these purposes as long as the salaries paid are under the district's salary or stipend schedule.

ADDITIONAL NOTES:

- ✓ A PTA is exempt from federal tax, and donations made to the organization are tax-deductible to donors, *only if it obtains its own federal tax-exempt status.*
- ✓ Anything purchased by a PTA for the school, in the name of the school or for the group they group they support, becomes the property of the school district. If the district accepts the item, then the district will be responsible for maintaining and repairing that item.
- ✓ Students may handle funds during a fundraiser conducted by a PTA.
- ✓ If a fundraiser involves stations (carnival or fall festival, for example), tickets shall be sold at a central ticket book. Patrons purchase tickets from the central ticket booth and remit a ticket at each station.
- ✓ If a PTA donates funds to the school for expenditure, all accounting and safeguarding of the funds is the responsibility of the school and all "Redbook" guidelines must be followed.
- ✓ If the PTA expends the funds directly from their bank account, the accounting and safeguarding of the funds is the responsibility of the PTA.
- ✓ The school or district, with approval of the local board of education, may establish additional guidelines/requirements for the PTA.
- ✓ The school district may disassociate with any PTA that does not comply with the External Support/Booster Organization section in the Redbook. If the school disassociates with the organization, the external support/booster group shall not use the school name for activities, conduct any fundraising in the name of the school or group within the school and may not use the school facilities to conduct such activities.
- ✓ Treasurers of PTA's should be bonded.
- ✓ The *recommended* amount of general liability insurance coverage is \$1,000,000.