SERIOUS SUCCESS
RIVERVIEW SCHOOL DISTRICT

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Booster Organization Handbook

Riverview School District
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Step 1

Organize Your Booster Organization

1. Meet with your school administrators and coach to discuss yours thoughts and plans.
2. Recruit Volunteers—parents, alumni, and other community members.
3. Assemble—create a mission statement, a meeting schedule, elect officers.
4. Create—organizational by-laws. The by-laws serve as the rules of how your organization will run and how decisions will be made.

Sample by-laws have been provided in your binder.

Useful websites

www.ptotoday.com

Www.pta.org

Www.boosterclubs.org

Step 2

Take Care of Legalities

A. Get an Employer Identification number (EIN) from the IRS—www.irs.gov to apple online. Or complete SS-4 form—located in the binder.

IMPORTANT— You are not permitted to use the School District's EIN. An EIN is an identification number for IRS purposes, similar to a Social Security Number, it is only meant to identify one organization.

B. Apply for NOT-FOR-PROFIT and TAX EXEMPT STATUS 501 © 3 status—www.revenue.pa.gov to apply only. Or complete the REV-72 form—located in the binder.

Non-profit status is a state law concept. Non-profit status may make an organization eligible for certain benefits, such as state sales, property and income tax exemptions. Although most federal tax-exempt organizations are non-profit organizations, organizing as a non-profit organization at the state level does not automatically grant the organization exemption from federal income tax. To qualify as an organization that is exempt from federal income taxes, organizations must meet requirements set forth in the Internal Revenue Code. See Types of Tax-Exempt organizations or Publication 557 for more information at the Internal Revenue Service website: www.irs.gov.

Booster Organizations, do not automatically meet the state and federal qualifications for recognition as a non-for-profit organization or a tax-exempt organization.

IMPORTANT— Booster Organizations MAY NOT use the School District's tax-exempt number for purchases of goods or services, but rather, must obtain their own exemption status from the state and federal governments.

Step 3

Create a Financial System

Apply for a business checking account. You will need your EIN and copies of your mission statement and organizational by-laws. *DO NOT open a personal checking account using a volunteer's social security number.* ***Make sure you require two signatures on the account! Remember NO COACH or District Employee may be a signer on the checking account.***

It is good practice to:

- Never make a payment in cash
- Make sure all disbursements (payments) have proper documentation such as an invoice, quote, receipt, etc.
- Budgets should be created and followed. Treasurer's Reports, Budget updates and other financial reporting should be done with monthly meetings.
- Plan to have an annual audit conducted by a local accounting firm.
- Purchase insurance. You will need insurance in order to rent/use the District's facilities for activities. You should also consider insurance such as fraud/bonding/other for your officers who are authorized to handle cash and sign checks. (two local insurance companies are Dinnin & Parkins Associates and Kier G. Ewing & Associates).

Step 4

Apply for Booster Recognition

Apply for Booster Recognition with your District.

Policy 915 can be found in your binder.

Initial Recognition

- You must present your completed Budgetary Outline form listing your tentative budget, anticipated fundraisers, and list of officers to the Administration Office for Board Approval.
- You must present a copy of your organizational by-laws.
- Proof of EIN

Continued Recognition

- You must present your completed Budgetary Outline form listing your tentative budget, anticipated fundraisers, and list of officers to the Administration Office for Board Approval.
- You must file an annual accounting of expenditures for the prior year. For the purposes of the word “year” meaning a school year commencing on July 1 and ending on June 30.

Step 5

Small Games of Chance License

Apply for a Small Game of Chance License

If you are planning to hold fundraisers that are based on gambling such as:

Raffles

50/50

Night at the Races

Drawings

You must apply for a Small Games of Chance License. In order to apply, you must be a RECOGNIZED Booster Organization in good standing with your school district for one year prior to being eligible to apply for a license. To apply contact the Allegheny County Courthouse—Treasurer's Office License Department at 412-350-5762.

You will need to provide the District Administration Office with a copy of the License before holding any Fundraisers.

Please find printed material for informational purposes only regarding Small Games of Chance in your binder.

PLEASE NOTE: Minors cannot participate in any fundraising activities that involve gambling.

Additional Information

Policy 707 Use of School Facilities and Application for Use of School Facilities form can be found in your binder.

If you are in need of renting any school facilities to host an event or fundraiser, please contact the Building Office to discuss and confirm availability in advance of planning. Pre-approval and building permit is required.

All volunteers and officers are required to have current clearances as mandated by school code and board policy. Copies of clearances must be on file in the District and Building Offices.

Please check the website often, under employment tab, as the clearance section is constantly changing.

* The District strongly suggests all members have clearances on file in the building office for the safety of all members.