



# Riverview Booster Organization Handbook

## CONTENTS

Steps to Start and Maintain a Booster Organization

**Step 1** - Organize Your Booster Organization

**Step 2** - Take Care of Legalities

**Step 3** - Create a Financial System

**Step 4** - Apply for Booster Recognition with your District

**Step 5** - Small Games of Chance License

**Additional Information**

# STEP 1 - ORGANIZE YOUR BOOSTER ORGANIZATION

1. **Meet with Administration** - Meet with your school administrators and coach to discuss your thoughts and plans.
2. **Recruit Volunteers** – You will need volunteers and help in order to make your booster organization run properly. Contact parents, alumni, and other community members.
3. **Assemble** – After you have created organization, create a mission statement, a meeting schedule, elect officers.
4. **Create Structure** – Agree on and 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).
5. **Familiarize Yourself with School Policy** – Since a booster organization is under the authority of the District, school policy and school rules apply. Make sure you are familiar with the school rules and school policies found on the Riverview website under “School Board.”

## Useful websites

- <https://www.rsd.k12.pa.us/Default.aspx>
- [www.ptotoday.com](http://www.ptotoday.com)
- [www.pta.org](http://www.pta.org)
- [www.boosterclubs.org](http://www.boosterclubs.org)

## STEP 2 - TAKE CARE OF LEGALITIES

1. **EIN Number** - Get an Employer Identification number (EIN) from the IRS ([www.irs.gov](http://www.irs.gov)) to apply online, or complete the 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.**
2. **Tax Exempt Status** - Apply for NOT-FOR-PROFIT and TAX EXEMPT STATUS 501 © 3 status ([www.revenue.pa.gov](http://www.revenue.pa.gov)) or complete the REV-72 form located in the binder.
3. **Non Profit Information** - Non-profit status is a state law concept. Non-profit status may make an organization eligible for certain benefits, such as state sales and 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](http://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.
4. **IMPORTANT Information** - 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.
5. **Religious and Political Affiliations and Use of Logos** - The Riverview School District is a public entity serving a diverse population of students, staff, parents, and community members. As such, the District and all Booster organizations associated with the District must not convey the impression that it endorses or supports any political or religious position or preference. Additionally, the use of all District logos should be in accordance with the [Riverview School District Branding Guide](#) and with the full consent and permission of the District Administration. Booster organizations associated with the Riverview School District must not permit Booster events and fundraisers to be used to advocate for or against any political or religious position or preference. Booster organizations must always be cognizant of the fact that a school district serves ALL community members. Nothing should be accepted in support of an event or fundraiser that is not inclusive of everyone in the school community. For questions or concerns, contact the building and/or District administration.

## STEP 3 - CREATE A FINANCIAL SYSTEM

1. 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.***
2. It is always good practice to do the following:
  - 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 that the District utilizes are: Dinnin & Parkins Associates and Kier G. Ewing & Associates, but there are many companies that can provide this service).

## STEP 4 - APPLY FOR BOOSTER RECOGNITION

1. **Apply for Booster Recognition with your District** - Policy 915 can be found in your binder, which provides guidance to this process.
2. **Initial Recognition** - You must present your completed Budgetary Outline listing the following items for Board approval:
  - Your tentative budget
  - Anticipated fundraisers
  - List of officers
  - Copy of your organizational by-laws.
  - Proof of EIN
3. **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 each year.
4. 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

1. **Apply for a Small Game of Chance License** - If you are planning to hold fundraisers that are based on gambling such as those listed below, you have to apply for a small game of chance license.

- Raffles
- 50/50
- Night at the Races
- Drawings

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.

2. **Provide Copies to the District - You will need to provide the District Administration Office with a copy of the License before holding any Fundraisers.** You can find printed material for informational purposes only regarding Small Games of Chance in your binder.
3. **Use of minors prohibited** - Minors cannot participate in any fundraising activities that involve gambling.

## ADDITIONAL INFORMATION

1. **Federal Reporting** - Most organizations exempt from income tax under section 501(a) must file an annual information return (Form 990 or 990-EZ) or submit an annual electronic notice (Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ), depending upon the organization's gross receipts and total assets.
2. **Gross Receipts** - If an organization has gross receipts less than \$200,000 and total assets at the end of the year less than \$500,000, it can file Form 990-EZ, instead of Form 990. But see the special rules later for *Sponsoring organizations of donor advised funds*, *Organizations that operate one or more hospital facilities*, *Section 501(c)(29) nonprofit health insurance issuers*, and *Controlling organizations described in section 512(b)(13)*.  
<https://www.irs.gov/pub/irs-pdf/i990ez.pdf>
3. **Sales Tax Reporting** - If a booster organization is granted a sales-tax exemption, please keep in mind, any purchase that is to be resold to the public may not be tax exempt. For example, if a booster is purchasing hats to be resold to fans, the booster should pay the sales tax upfront on the purchase to avoid collecting sales tax from fans upon sale. If NOT, the booster group may be required to collect and remit sales tax to the PA Department of Revenue. Please consult with the Department of Revenue before proceeding for clarification.
4. **Use of Facilities** - Policy 707 (Use of School Facilities and Application) 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 District Administration Office (412-828-1800 ext. 4050) to discuss and confirm available in advance of planning.
5. **Clearances** - 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 the employment tab, as the clearance section is constantly changing.
6. **Clearances cont'd** - The District strongly suggests all members have clearances on file in the building office for the safety of all members

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