

	FINANCE DEPARTMENT ADMINISTRATIVE GUIDELINES SUPPORT ORGANIZATIONS	
		Effective Date: 10/15/2025
		Supersedes No.: 11/06/2019
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Introduction

This administrative guideline has been developed in support of District policy [KBE/KJA – Support Organizations](#), which provides parameters for the operation of organizations supporting district activities (support organizations).

Support organizations are defined as formally or informally organized groups of individuals **that are not a part of the District** and that engage in an activity to support one or more district schools, including parent-teacher organizations, parent-teacher associations, and booster clubs.

Authorization of Support Organizations

Only *authorized support organizations* may use the name and mascot of the school or program supported and operate under Tier 1 of the facility use fee schedule in District Policy KF.

Authorized support organizations may:

- exist as a legally separate entity with a tax ID number established by the Internal Revenue Service; **or**
- serve in a volunteer capacity to support the school or program

Authorization Process

Organizations wishing to become authorized support organizations must apply and obtain approval of the appropriate school administrator(s) and assistant superintendent of schools.

Support organizations apply for authorized status by registering through the Cobblestone V/C Gateway system. Once submitted, the form is routed for review and approvals as follows:

- School athletic director approval (athletic-related support organizations only)
- School principal approval
- Finance Department review and recommendation
- Assistant superintendent approval

The organization will be contacted if there are questions during the review and approval process and may be asked to update their account in order for the application to be moved to the next approval level. The support organization will be notified once the application has been approved or provided with a reason for a denial.

Authorization Period

Approved applications are valid August 1 through July 30 annually. Due to the high turnover in support organization membership, organizations must reapply on an annual basis.

Updating Applications

It is the responsibility of the authorized support organization to ensure the application is kept up to date. This includes but is not limited to, the authorized representative, the tax ID number, the tax status, board members, and mission and activity.

Once approved, applications are locked. To update the application, the authorized representative (the individual who set up the Cobblestone V/C Gateway account) must contact the Finance Department to request the form be unlocked.

If the authorized representative changes, a new Cobblestone V/C Gateway account must be set up and the entire application must be resubmitted.

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Use of District or School Address, Phone Number, or Email Address

Authorized support organizations may not utilize a school mailing address, phone number or email address, and District staff should not manage support organization accounts.

Support organizations seeking authorization to exist on a volunteer capacity to support the school or program should indicate "N/A" in the address field of the support organization application.

Financial Considerations:
Tax ID Number

The District's tax ID number **may not** be utilized by a support organization to open a bank account, file informational tax returns, or any other purpose except when the support organization is serving in a volunteer capacity to carry out school/program fundraising activities.

When serving in a volunteer capacity to carry out school/program fundraising activities, the District's tax ID number may be utilized to:

- Leverage the District's tax-exempt status to purchase fundraising supplies.
- Provide acknowledgment to donors using the Example Donation Acceptance Letter found on the Fundraising, Donations, and Contributions page of the SAFE.

Inappropriate use of the District tax ID may result in the termination of authorized status.

Support organizations seeking authorization to exist on a volunteer capacity to support the school or program should indicate "N/A" in tax ID field of the support organization application.

Financial Considerations:
Bank Accounts

Authorized support organizations that have been legally formed may open their own bank account to maintain funds in consideration of the following parameters:

- The District's tax ID number **may not** be utilized by a support organization to open or operate a bank account.
- Funds generated through fundraising activities where the support organization serves on a volunteer basis to solicit funds on behalf of the school/program **may not** be deposited in a support organization's bank account and must be deposited into a District account.

Financial Considerations:
Fundraising-

Authorized support organizations that have not legally formed serve only on a volunteer basis to fundraise on behalf of the school or program they support. They may not carry out their own fundraising activities.

Authorized support organizations that have legally formed may:

- carry out their own fundraising activities; or
- serve on a volunteer basis to fundraise on behalf of the school or program they support.

When support organizations are carrying out their own fundraising activities, District Policy [KHC - Distribution/Postings of Non-District Communications](#) must be followed.

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Fundraising activities involving authorized support organizations must be clearly identified as either belonging to the school or the support organization, so the donor understands who they are donating to. Examples of language to be used:

Authorized Support Organization carries out their own fundraising activities:

This fundraiser is conducted by the FRHS Football Booster Club. Proceeds will be used to support the FRHS football team.

Authorized Support Organization serves on a volunteer basis:

This fundraiser is conducted by the Johnson Elementary School PTO on behalf of Johnson Elementary School. All proceeds go directly to Johnson Elementary School.

Financial Considerations:

Cash Handling/Accounting

When authorized support organizations serve on a volunteer basis to fundraise on behalf of the school or program they support, the collection of funds is subject to the District's established internal controls over cash handling, including the deposit of funds into a district bank account. See the SchoolPay page in the SAFE for guidelines and procedures for cash handling.

The internal controls established by the District are designed in consideration of accounting requirements, industry best practices, and risk mitigation. When authorized support organizations carry out their own fundraising activities, it is highly recommended that the District's internal control processes are followed. Funds raised in this manner may be donated directly upon collection to the school/program or be deposited into the support organization's bank account and later donated to the school/program.

Financial Considerations:

Use of Funds

Support Legally separate authorized support organizations may not:

- charge fees to students or families
- collect funds from students or families outside of approved fundraising activities
- provide payments to District staff
- purchase goods or services directly for school use

The authorized support organization may stipulate that donations are used for specific purposes:

- If the donation is accepted, then the purpose must be honored.
- The school/program administrator may refuse the donation if the terms and conditions associated are not in the best interest of the school/program.
- The school administrator should refuse the donation if the terms and conditions conflict with District policy, regulations, guidelines, and procedures.

Once funds have been deposited into a District bank account, the control of the funds lies with the school/program administrator, subject to all relevant District policies, guidelines, and procedures.

Authorized support organization members may not actively manage or direct the use of the funds beyond what was agreed upon at the time of donation.

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**Use of District
Facilities:**
Overview

Use of district facilities by authorized support organizations for events that are solely directed by the organization and not operated on behalf of the school or program is subject to district policy [KF – Use of District Facilities](#) and associated guidelines.

Requests for facility use must be coordinated through the District's Customer Support Center (CSC) at 970-490-3333.

CSC will schedule all facility use by Authorized Support Organizations, with the exception of PTO or PTA meetings, which can be scheduled by the school.

**Use of District
Facilities:**
**Insurance
Requirements**

A Certificate of Insurance will be required for use of District facilities when the event is not school or district sponsored.

The principal or site manager will determine whether the activity is school sponsored.
