

Limitations

- CTHSS employees that participate in the PFO may not serve as key officers including President and Treasurer;
- CTHSS employees may not utilize normally scheduled work hours (except during personal lunch periods) to conduct PFO business;
- CTHSS students may not participate in PFO fund-raising during school hours.
- When PFOs are conducting fund-raising events on school grounds whereby members of the public (exclusive of students, parents, school staff) will be in attendance, they must complete and Application for Use of School Facilities form (CT-86) and provide proof of insurance. If maintenance staffing ins not normally scheduled to work during the fund-raising event, PFOs are expected to reimburse the State of Connecticut for payroll expenses incurred based on the State Board of Education approved rate structure;
- Funds administrated by the state including federal, state, and private funds and SAF funds cannot be transferred/donated to the Parent Faculty Organization.
- All PFO fund-raising conducted for the Skills USA State and National Contests should be donated **from the PFO to the respective school's Student Activity Funds (SAF)** and all Skills USA disbursements made from the SAF account.

Role of the CTHSS Principals

- Ensure school staff is not conducting PFO business during their normally scheduled workday;
- Ensure all PFO fund-raising complies with the School Wellness Policy;
- Ensure PFO fund-raising does not conflict with SAF fund-raising;
- Ensure PFOs complete applicable Use of Facilities documentation and provide proof of insurance;
- Ensure all PFO donations are acknowledged by completion of Gift Acceptance form approved by the Superintendent;
- If PFOs are operating the school store, the principal should ensure a Superintendent approved Request for Approval of Volunteer form is on file for all applicable PFO members prior to working in the store;

Role of the CTHSS Business Managers

- Ensure that PFOs do not utilize the SAF tax exemption identification number to avoid the paying of sales tax on applicable purchases;
- Ensure that PFO financial activities are not accounted for using SAF bank accounts, SAF records, and SAF financial systems;
- Ensure that applicable Use of Facility charges are collected and deposited;
- Ensure all disbursements for the State and National Skills USA contests are made from the Student Activity Fund account.

Competitive Foods Regulations

National School Lunch and School Breakfast Programs have Federal and State regulations regarding the sale of competitive foods. The regulations prohibit the sale or dispensing to students of extra food items anywhere on the school premises from thirty minutes prior to the start of breakfast (break) until thirty minutes after the last lunch period.

Parent/Faculty Organizations (PFOs)

PFO fund-raising activities do not come under the auspices of the Connecticut Technical High School System.

- Students may not participate in PFO fund-raisers during school hours.
- Student Activities fund-raisers take precedence and PFO fund-raisers must not conflict with a scheduled SAF event/activity.
- If a PFO desires to donate proceeds to a Student Activity Association, they must follow procedures for donations and gifts.

Administrative Letter CT-10, Series 2008-2009 provides clarification regarding PFOs as follows:

Purpose

Parent Faculty Organizations (PFOs) are formed to improve the connection between the school faculty and parents for the benefit of the students. PFOs also solicit donations and conduct fund-raising activities for the purpose of providing additional resources to students and schools.

As separate and distinct organizations, PFOs are not subject to the accounting controls and oversight procedures as are funds administered by the state including student activity funds.

Fund-Raising Recommendations

For purpose of fund-raising, CTHSS PFOs should be advised to:

- Maintain their own accounting controls including the establishment of a checking account for purposes of depositing and disbursing of revenues;
- Comply with the Connecticut Solicitation of Charitable Funds Act or file a Claim of Exemption from Registration (CPC-54) with the Department of Consumer Protection (DCP);
- Ensure all fund-raising advertising clearly identifies the PFO as the solicitor;
- Comply with the Connecticut Department of Revenue Services (DRS) regulations for the collection of sales and use tax during fund-raising events. (It should be noted that PFOs qualify for five one-day fundraising exemption per year under C.G.S. 12-412 (94));
- Apply with the Internal Revenue Service (IRS) for a determination letter stating that it qualifies for exemption from federal income tax under Internal Revenue Code 501 (c) (3);