



**Regulation LE-R(2): School-Community Organizations Relations - Parent Teacher Organizations**

**Status:** ADOPTED

**Original Adopted Date:** 08/01/2025 | **Last Reviewed Date:** 08/01/2025

A. Definitions:

1. Parent Teacher Organization (PTO) - Any parent or community-led organization, other than PTA/PTSAs that voluntarily raises funds to support a specific school in the District.

B. Provisions applicable to Parent Teacher Organizations (PTOs):

1. PTOs must be registered with the school, approved by the local school principal, and exist to support district programs, individual schools, or specific school programs.
2. The Superintendent may suspend or revoke any PTO that does not adhere to the guidelines set forth in Regulation LE-R(2) or any other board policies or administrative regulations.
3. PTO fundraising activities will adhere to the following provisions:
  - a. The organization's activities must be planned in conjunction with and approved in writing by the Principal.
  - b. Activities must not conflict with or detract from instructional time.
  - c. All items donated to the school for use by students or faculty become the property of the local school and the DeKalb County Board of Education. These donations must be entered into the school inventory.
  - d. The organization must maintain custody of funds raised until expended or donated.
  - e. On-campus fundraising activities sponsored by PTOs must adhere to the list of allowed or prohibited fundraising activities listed in Regulation KEB-R(1), Section B, Paragraph 4. [KEB-R\(1\): Solicitations-Solicitations](#).
4. Donations of any funds, supplies, or equipment to a local school or the district by a PTO will be governed by Policy DFK. [DFK: Gifts and Bequests](#).

C. Organizational Requirements

Beyond the General provisions enumerated in Section B, specifically the following regulations establish standard requirements for the organization and operation of all parent-teacher organizations (PTO) supporting District schools:

1. Each PTO will have written bylaws with clearly defined objectives approved by the principal or his/her designee.
2. PTO bylaws must contain a provision recognizing Section D of this regulation regarding Revocation and Dissolution.
3. PTOs are required to incorporate in the State of Georgia as non-profit corporations.
  - a. PTOs will comply with all laws and regulations governing non-profit corporations in the State of Georgia.
  - b. PTOs are also encouraged to file with the Internal Revenue Service for 501(c)(3) non-profit charitable tax status.
  - c. Each PTO is responsible for its own tax filings and accounting and must obtain its own federal tax identification number.
4. Each PTO will have its own depository account, separate from the school, and will provide access to its financial records to PTO members, the principal or his/her designee and to District administration upon request.
5. Annual financial reviews shall be completed following the end of the school year, and a copy shall be provided to the school principal, all PTO members, and the District's internal audit department no later than August 31 of the same calendar year. At any time, the Superintendent may order that a PTO's financial records be audited by the District's internal audit department, an independent accounting firm, or another auditor selected by the Superintendent at the District's expense.

#### D. Revocation & Dissolution

PTOs that do not adhere to these guidelines, including those that exhibit serious financial irregularities, may have their authorization to operate revoked by the Superintendent. The assets of any dissolved PTO will be disbursed in accordance with the organization bylaws and state law.

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