

Guidance for Schools and Related PTA/PTO/PTSA Organizations

Membership Dues & Other Deposits

Because a PTA/PTO/PTSA (hereafter PTA) is a private association, PTA funds should be deposited only in the PTA's bank account, not in a school account.

Membership dues must be paid directly to the PTA organization, not to Fargo Public Schools. Both PTAs and schools are encouraged to notify parents of this and to have a separate membership form available for completion. School district staff will not deposit PTA memberships or contributions into district bank accounts.

Purchases and Tax Exemption

PTAs are separate non-profit organizations, not school organizations; therefore, they are not eligible for the same sales tax exemption as a school district. In North Dakota, PTAs are exempt from federal income taxes only. Purchases made by PTAs should not be done through the school district, but rather directly through their treasurer and PTA bank account. Vendors should be informed to bill the PTA directly, not Fargo Public Schools, and to charge sales tax as needed.

Donations/Contributions

When a PTA would like to make a donation or contribution to support their school regarding a specific purchase or activity, they may do so by writing a check made payable to Fargo Public Schools. The school will deposit the donation into the fund where the purchase was made.

Fundraising

Please refer to **AP 7105** for district policy as it relates to fundraising efforts.

Adopted July 2013
Revised 8/2017
Revised 9/2020
Reviewed 6/2024