

Sylacauga City Schools



College Career Community

Booster and Support Organization Guidelines

Parent Support Organizations provide an invaluable service to our schools. Many of our programs and activities could not exist without your volunteer efforts. Parent Volunteers unselfishly give money and time to our schools to make things better for the students. Thank you for all your support!

It is the Sylacauga City Board of Education's desire and responsibility to insure that guidelines for operating Booster and other Parent Organizations are communicated and followed.

The most up to date forms for Parent Support Organizations may be found online at:

<https://www.sylacauga.k12.al.us>

PARENT ORGANIZATIONS (PTA/PTO)

Parent and parent/teacher organizations provide a vital role in the education of students. In Alabama public schools, the PTA and the PTO are the most common parent organizations. Both organizations have a national organization that serves the individual school organizations. Each of the national organizations publishes guidance for the financial operations of the individual school organizations. These organizations must have a separate employer identification number (EIN) and a separate mailing address in order to maintain their own records and accounts outside the control of the school. However, these organizations will become school activities if:

- Both parties mutually assent to the fiduciary control of the Principal.
- A school employee leads the fund-raising or maintains the accounting records for the organization.

Parent Organizations (PTA/PTO) that maintain financial operations outside the control of the school could create a negative image for the school by failing to maintain proper accounting controls. Accountability for the funds these organizations control includes an agreement between the school and the organization that:

- The organization has obtained an employer identification number from the IRS.
- The organization provides a report of the annual audit of the organization to the school.
- The organizations make its financial records available to the school's auditors and authorized school employees upon request.
- The organization provides required financial reports.
- The organization provides proof of a fidelity bond for the treasurer.
- The organization will not provide any payment or benefit to a school employee (or a family member of a school employee) in violation of the State Ethics Law.

BOOSTER CLUB REQUIREMENTS

Booster Clubs help promote, support, and improve extra-curricular activities of the schools in the Sylacauga City School System. Each principal is responsible for the relationship between the school and its Booster Clubs and other parent groups. Since the public perceives Booster Clubs as also representing the school, it is necessary for them to follow these requirements regarding their relationship with the school. The school administration may periodically meet with Booster Clubs to train and monitor their activity as it relates to the school.

Relationship with the School:

The principal or a designee should be invited to all meetings and must approve any activity of the Club that affects the school. Booster Clubs do not have the authority to direct the duties of a school system employee nor do Booster Clubs have the authority to spend money for the school's benefit without the knowledge and approval of the principal or designee. The scheduling of contests, rules for participation, methods of earning letters and all other criteria dealing with school programs are under the jurisdiction of the local school administration. The school administration should apprise Booster Clubs of all school activities related to the purpose of the Club.

Booster Clubs should inform the school administration of all Club activities. The Principal has the authority to dissolve the relationship between the school and the Booster Club at any time.

Minutes should be taken at each meeting. A copy of those minutes should be kept for the Club's records and a copy sent the school's principal or designee.

All expenditures of any Athletic Booster Club should be itemized to insure that required expenditures are reported in conjunction with gender equity state reporting requirements. All funds remaining in the treasury of a dissolved Booster Club should be spent to support the particular program the Club was established to support. All questions by Booster Club members concerning policy or procedure of the Sylacauga City School System are to be directed to the individual school's principal or his/her designated representative.

No checks should be written to employees or employee family members for hours worked by employees outside school hours. All wages paid to employees must be approved by the Board of Education and paid in the employee's payroll check.

BOOSTER ORGANIZATIONS

Booster Organizations are not allowed to have outside checking accounts.

All school sponsored extra-curricular activities must be under control of the school. However, Booster organizations are often formed to support the operation of these activities in a variety of ways. While providing additional financial support for a particular extra-curricular activity, the volunteers in the Booster organizations also enhance community support that often extends to benefit all of the students at a school. Generally, the activities for Booster organizations are considered non-public funds. However, these organizations will become public school funds **if**:

- A school employee serves/holds a leadership position in the organization.
- A school employee is involved with fund raising or maintains the accounting records of the organization.

All Booster Clubs will deposit funds into the school books. Booster Clubs are not allowed to have outside checking or savings accounts. These activities may be both public and non-public depending on how the funds were raised for the students.

PUBLIC VERSES NON-PUBLIC FUNDS

Public Funds are also referred to as Fund 12. Public Funds are money that is generated school-wide, money that can be used for all students, and money that is controlled by the Principal or any school employee.

An example of Public Funds are admissions and parking at any school sponsored activity or athletic event.

Non-Public Funds are also referred to as Fund 32. Non-Public Funds are money that is restricted for expenditures subject to the intent and authorization of the organization's sponsors and officers. This money is generated for a particular group, money used for that particular group, and money controlled by the students and or a parent organization with elected officers.

Public funds cannot be transferred into a Non Public Account. However, Non Public Funds may be transferred into Public accounts.

Example of legal expenditures from Public Funds:

- Pre-Game meals for athletes and coaches
- Athletic and Band Uniforms when the school retains them at the end of the season.
- Athletic association dues if paid from the athletic account
- Non-Personal Items
- Rewards or Awards in the forms of trophy or plaques for significant contribution.

Examples of legal expenditures from Non-Public Funds:

- Athletic banquets and awards
- Personal items that will be kept (T-shirts, warm ups)
- Championship rings
- Scholarships
- Coaches apparel
- Gift cards allowed for significant contribution to programs

REQUISITIONS AND PURCHASE ORDERS

Purchase Orders must be obtained prior to making any purchases.

We should first confirm that the vendor will accept a purchase order.

- A requisition is completed with detailed information and given to the school bookkeeper several days in advance of the purchase to be made.
- The requisition is approved by the Principal and then the purchase order is issued after funds are verified.
- Items are then purchased by the booster or parent organization member and a detailed, itemized receipt is obtained.
- No sales tax is paid (we are sales tax exempt).
- The receipt should be signed by the booster or parent showing that all items were received and in good condition and given to the bookkeeper.
- The school bookkeeper should pay for the items on the next check run.
- We are not allowed to pay for items before we receive them. Merchandise must be in hand before payment is made.
- Purchase Orders are Void after 90 days.
- Back orders should be avoided.
- School bookkeepers need an officer's signature prior to issuing the purchase order.

RECEIPTING MONEY

- Money must be turned in to the office on a DAILY BASIS.
- All money collected from students and parents must be receipted in a school issued receipt book and the receipt should be given immediately – receipts cannot be held in the receipt book.
- All money should be deposited intact. No checks should be cashed for students or faculty.
- Student balances must be reconciled and available at the request.
- Money should be taken to the school office by an adult. No students should handle the money. Policy requests that the person taking the money to the office wait until the money is counted and verified and receive a receipt from the school bookkeeper.
- Documentation is required from the person holding funds as to the reason for holding the money and must be signed by both the person and the school principal.
- Voided receipts should be maintained and stapled in the receipt book.
- White-out or correction tape should not be used. Simply draw one line through and initial if a mistake is made on the receipt.
- Missing receipts are viewed by the auditors as missing money. Therefore, documentation in the form of a letter must be written to the Principal and signed for any missing receipts.
- Funds should not be held for “petty cash” or used to reimburse individuals for purchases made without purchase orders.

TICKET SALES

Pre-numbered tickets should be used for all Admissions to all Athletic and Non-Athletic Events.

Ticket Sales are considered Public Funds and must be deposited into a Public Account. Admission prices are set by the Sylacauga City Board of Education and cannot be changed unless approval has been obtained by the Superintendent or the Superintendent's designee.

A Ticket Sales Report should be used at every ticket window, gate or door at which tickets are sold. Change cash should be verified by a seller before gates open. Sellers' names should be listed on the report. At the end of the evening two people should count and verify the money and sign a form stating how much was counted. Money should be given to a school employee who will put the money in safekeeping until it can be deposited by the bookkeeper on the next school day. Money held over the weekend should be dropped in the bank's night depository for safekeeping.

CONCESSIONS

Concessions Sales Reports should be used by each concession stand. Change cash should be verified by a seller before concessions open. Sellers' names should be listed on the report. At the end of the evening two people should count and verify the concession money and sign a form stating how much was counted. Money should be given to a school employee who will put the money in safekeeping until it can be deposited by the bookkeeper on the next school day. Money held over the weekend should be dropped in the bank's night depository for safekeeping.

A separate concession activity could also be used to track revenue and expenditures for a profit analysis.

Concession workers should not cash checks with concession funds. All funds should be deposited in tact as received. Payments for concession orders should be made with a school check instead of cash from concession sales. Funds should not be used to reimburse individuals for purchases made without purchase orders.

At the end of the evening, a minimum of two people should count and verify the concession money and sign a form stating how much was counted.

PARKING CHARGES

Parking charges are always considered Public Funds and must be deposited into a Public Account in the school books. Tickets should be used for parking and reconciled at the end of the night using the Ticket Sales Report.

EMPLOYEE SPORTS PASSES

An employee with a valid Sylacauga City Schools' Sports Pass will be admitted free of charge to any athletic event sponsored by Sylacauga City Schools. Employee passes are not valid at play-off games.

FUND RAISERS

- All fund raisers must be pre-authorized by the Principal, Chairman of School Wellness Committee (if the event will be one of the school's 30 exempt fund raisers in the year), Director of CNP/Wellness (if the event involves the sale of food) and Superintendent prior to being held. Section A of a Fund Raiser Authorization Form must be completed in its entirety before the form is sent for approval.
- At the end of the fund raiser, Section B of the Fund Raiser Authorization Form must be completed to account for all money and merchandise.
- Before planning a fund raising activity, consider the safety of students involved in the activity.
- Fund raisers that take place on school campus during the school day are considered public funds.
- Fund raisers cannot be held on another school campus without the prior approval of the school's Principal.

FOODS OF MINIMAL NUTRITIONAL VALUE (SNACKS)

- All food sold on campus during the school day should reinforce food choices that promote good health. The USDA Smart Snacks for Schools requirements must be met, along with policy adopted in 2015 by the State of Alabama School Board.
- The school day is defined as "midnight the night before school begins until 30 minutes after the last bell rings in the afternoon." Therefore, all fundraising activities that involve the sale of food to students during those hours must meet State and Federal requirements. This includes the sale of foods to students on campus before school begins and while they wait on transportation in the afternoon.
- For food items that do meet the criteria, State and Federal requirements further state that no food sales can take place one hour prior to both breakfast and lunch service, and cannot resume less than one hour after the conclusion of meal service.
- According to the Alabama State School Board policy, food items in competition with the CNP scheduled meal times may not be sold or provided free of charge to students.
- A school may sponsor up to and not to exceed 30 exempt fund raisers per year, for no more than one (1) day each in length. Exempt fund raiser foods are prohibited from being sold as a la carte items, in vending machines or in school stores, or before school on

school campuses. All requests for exempt fund raisers during the first semester must be submitted for approval by July 1, and requests for exempt fund raisers for the second semester by January 1, according to state policy.

- Events held outside the school day are not affected by these requirements. Boosters, school clubs, etc., are free to select items for sale for specific fund raising and concession sales as long as the activity does not conflict with this position.

GAMES OF CHANCE

Tickets may be sold for the chance to participate in a game of skill. The game of skill should be the determining factor in the awarding of a prize. The outcome of the contest should depend primarily on the element of the participant's skill rather than chance.

“A school board may sell tickets for the chance to participate in a game of skill, with the winner of the game awarded a substantial prize, so long as the outcome of the game does not depend in a material degree upon an element of chance.

The question of whether the outcome of such a game depends in a material degree upon an element of chance must be decided on a case-by-case basis.” (AG Opinion 89-00168)

Purchases of prizes should follow purchasing procedures. Cash should not be used to purchase prizes.

ALABAMA ETHICS LAW

The Alabama Ethics Law applies to Public employees and violations can result in criminal liability. Anyone employed by the state, county, or municipal level of government is considered a public employee. ALA Code 36-25-1(25), The law also covers family members of public employees to mean the spouse, dependents, adult children and his or her spouse, a parent, a spouse's parents, siblings and their spouses. ALA Code 36-25-1(13) and (14)

The Alabama Ethics law states that public employees cannot use their position for personal gain and cannot use public resources for personal use. It also prohibits conflicts of interest. Furthermore, it states that public employees cannot solicit or receive a thing of value because of their position. Public employees cannot accept anything to influence their official actions.

Act 2012-433, August 1, 2012, The Alabama Ethics Law defines de minimus value at \$25 or less per occasion or an aggregate of \$50 per year from a single provider or as may be prescribed by the Ethics Commission.

Booster Organizations and Other Parent Organizations have been identified by the Alabama Ethics Commission as a single entity or as one provider. Therefore, Booster Organizations and other Parent Organizations are not allowed to give any public school employee more than the allowed de minimus value as stated above for personal use or as a gift.

SYLACAUGA CITY SCHOOLS
AGREEMENT FOR THE OPERATION
OF
SCHOOL-RELATED ORGANIZATION OUTSIDE OF THE SCHOOL SYSTEM'S BOOKS (PTO)

Name of School(s): _____

Name & Address of Organization: _____

Purpose of Organization: _____

Describe the anticipated sources of income:

Describe the anticipated uses of funds:

Employer Identification No.: _____

The above-named organization agrees to conduct its activities and operations in compliance with the Alabama Department of Education's *Guidelines for Financial Operations of School-Related Organizations* and the Board's *Booster and Support Organization Guidelines* including the following specific requirements:

1. The organization will comply with Internal Revenue Service requirements necessary for maintaining an *Employer Identification Number*.
2. The organization will provide the **audit reports** of its financial operations on at least an **annual basis**.
3. The organization will make its financial records available to the school's auditors or authorized school employees upon request.
4. The organization will provide **financial reports on a quarterly basis**.
5. The organization will provide proof of a current **fidelity bond for the treasurer**.
6. The organization will not allow an employee of the above-named school(s) to lead a fund-raising activity or maintain accounting records or bank accounts for the organization.
7. The organization will not provide any payment or benefit to an employee or officer (or family member) of the above-named school system in violation of state and federal laws.
8. The organization will comply with district policies and procedures regarding receipting of funds and purchasing.

<i>Name of Organization's Officer</i>	<i>Position</i>	<i>Date</i>
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<i>Name of School Official</i>	<i>Position</i>	<i>Date</i>
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This contract shall be returned to the school principal within 20 days. The following items shall be enclosed with the contract: list of officers, a current financial statement and proof of fidelity bond for the treasurer.

BOOSTER CLUBS AND SCHOOL SUPPORT ORGANIZATIONS OFFICER INFORMATION

Submit officer information to your supporting campus/department immediately following your organizations' election. Information should be submitted each school year. Changes that occur during the year should be reported utilizing this form. A copy of this form should also be maintained by the organization.

School Year: _____

School Supporting: _____

President: _____

Home Street Address: _____

Email Address: _____

Phone Numbers: _____

Vice President: _____

Home Street Address: _____

Email Address: _____

Phone Numbers: _____

Secretary: _____

Home Street Address: _____

Email Address: _____

Phone Numbers: _____

Treasurer: _____

Home Street Address: _____

Email Address: _____

Phone Numbers: _____