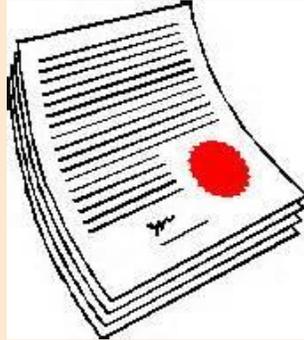


# SAMPLE MANUAL



## PARENT SUPPORT ORGANIZATIONS GUIDELINES and PROCEDURES 2015

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## FOREWORD

This manual was developed by a committee of the Alabama Association of School Business Officials (AASBO) and offers suggested guidance on financial procedures related to parent support organizations. For the purpose of this manual, parent support organization includes PTA, PTO, Booster Clubs and any other parent support school related organizations. This manual is designed to assist Parent Support Organization's officers and members by providing organizational and financial guidance. The material contained within with the exception of Appendix A (**SDE Guidelines for School Related Organizations**) is recommended guidelines and procedures only.

Parent support organizations provide an invaluable service to our school districts. Many of the student programs and activities could not exist without these organizations. These parent volunteers unselfishly give money and time to their local schools with the intent to make things better for their children. With any volunteer organization though there should be established guidelines and policies at the board level for the organization to follow. It is the Board's responsibility to insure these guidelines are being communicated and followed.

**Disclaimer: This sample manual provides general guidance for recommended financial practice and operational procedures for parent support organizations. The opinions expressed in this presentation are those of the AASBO committee and are not meant to be a legal interpretation of the law or authoritative. The material included in this presentation is dated as of May 2015 and is subject to change. Official interpretation of particular questions should be obtained through the board's legal counsel, the Alabama State Department of Education, the Examiners of Public Accounts and/or the Internal Revenue Service. AASBO assumes no responsibility for consequences resulting from the results of the use of the information provided.**

## **GENERAL INFORMATION**

Parent Support Organizations are school related organizations established to promote school programs or complement student groups or activities. Parent Support Organization's purpose may be to support a student group or program at a particular school or various student groups or programs at various schools. Students enrich their education and expand their horizons when they participate in school activities and programs. Therefore, the district greatly appreciates the time, effort, and financial support that the Parent Support Organizations provide to our students.

Specific guidance for *School Related Organizations* was issued by the Alabama State Department of Education in a memorandum dated November 8, 2007. ([Appendix A](#)) Parent Support Organizations and School Districts are required to follow the guidelines specified in the memorandum.

## **STUDENT ORGANIZATIONS**

Student clubs and classes are usually recognized as school activities. The student officers and faculty sponsor operate the organization while the school principal acts in a fiduciary capacity over the organization's funds. The school's accounting records contain a separate account to record the financial operations of each student organization. Income from the student organization is recorded by receipts and deposited in the school bank account. The school principal approves the purchase orders, signs the checks, and maintains the supporting documents for the expenditures. Some organizations consisting of students from the school may not be school activities. Some students belong to social organizations that operate off-campus. Community recreation leagues may consist solely of the school's students and operate under other entities that are not under the control of the school. Although the activities of these organizations may benefit the school's students, these organizations have a separate employer identification number (EIN), a separate mailing address, and maintain their own records and accounts.

## **ATHLETICS**

School athletics are extra-curricular activities that must be under the control of the school principal. Coaches and other school employees cannot maintain a separate bank account that supports, or benefits from, a school extra-curricular activity. Funds received to support an athletic activity at a school from sponsors, vendors, or other sources must be included in the school's financial records under the fiduciary control of the school principal. Funds from gate receipts and other sources may be recorded in one or more separate accounts for a particular sport in the school's financial records. However, a separate account for each sport is not required. When athletic events are held on locations other than school property, the school principal's control over the financial operations

of the event, including ticket sales, concessions, and parking fees, will be determined by agreement with the entity in control of the event location.

### **PARENT ORGANIZATIONS**

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:

- a) Both parties mutually assent to the fiduciary control of the principal, or,*
- b) A school employee leads fund-raising or maintains the accounting records for the organization.*

### **BOOSTER ORGANIZATIONS**

All school sponsored extra-curricular activities must be under the control of the school. However, booster organizations are often formed to support the operations 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. Because some of the activities of a booster organization may be intertwined with the extra-curricular activity it supports, some of the organization's activities may be under the fiduciary control of the school principal while other functions of the same booster organization are not school activities. The determination that a particular booster organization is a school activity must be made on a case-by-case basis according to the actual facts and circumstances of the organization's operations at a school. 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:

- a) Both parties mutually assent to the fiduciary control of the principal,*
- b) A school employee, who is associated with the activity supported by the booster organization, serves/holds a leadership position in the organization, or,*
- c) A school employee leads fund-raising or maintains the accounting records for the organization.*

Specific activities of a booster organization may come under the control of a school principal if:

- a) The organization collects admission to the school function,*
- b) The organization operates a concession operation on school property at the school function,*
- c) The organization collects parking fees for the school function,*
- d) The organization operates a training camp that includes students of the activity it supports, or,*

- e) *The organization operates an exhibition or competition that includes students of the activity it supports.*

Even though a Parent Support Organization works very closely with the District, it is a separate entity from the District. However, the formation of the organization must be approved by an appropriate District Principal or Administrator. (Appendix B). In addition, a Parent Organization/Booster Club must adhere to various District policies and guidelines, and all federal and state regulatory guidelines. Education is a state function executed through local boards of education. The Superintendent, Board, and Chief School Finance Officer (CSFO) have statutory roles in handling funds. The authority and responsibility related to finance is delegated to local school administrators and others through board policies, directives, procedure manuals and day to day interaction.

The established **lines of authority** for local boards of education are:

- **BOARD OF EDUCATION-** The board of education should adopt policies to govern the establishment and operation of all activity funds. The district's auditors should review these policies for sound accounting and reporting principles.
- **SUPERINTENDENT-** The superintendent should be directly responsible to the board of education for administering all board policies.
- **CHIEF FINANCIAL OFFICER-** The chief financial officer should have overall responsibility for accounting for and reporting all funds, including district and student activity funds, to the board. The chief financial officer is also responsible for implementing and enforcing appropriate internal control procedures.
- **PRINCIPAL-** The principal at each school site should be designated the activity fund supervisor for that school building. The principal has overall responsibility for the daily operation and management of school finances including all activity funds. This includes the collection and depositing of activity fund monies; approving disbursements of student activity fund monies; and adequately supervising all bookkeeping responsibilities. The principal should be a signatory to all disbursements, including checks drawn on the activity fund.
- **SPONSORS-** The sponsor of each student organization is responsible for supervising all activities of the organization, including approving student activity fund transactions. Sponsors should be employees of the district and under the direct control of the activity fund supervisor.
- **PARENT SUPPORT ORGANIZATION OFFICERS-** The officers of each support organization are responsible for the activities of the organization. They should ensure that they follow their organization's bylaws as well as district policies, laws, and regulations related to the operation of their organization

# I. ORGANIZATION

## FORMATION OF ORGANIZATION

The Board of Education should approve the formation of all booster and parent support organizations. The organization should complete and submit **the Parent Support Organizations Registration and Approval Form** to the appropriate school district administrator (Appendix B).

UPON APPROVAL, THE ORGANIZATION MUST PREPARE AND SUBMIT THE FOLLOWING:

- Organization's Bylaws and Operating Procedures
- Officer Information Form
- Mailing Address for Organization
- Employer Identification Number (EIN), if applicable
- Application for Federal Tax Exempt Status 501(c) (3) or (6), if applicable
- Proposed Budget
- Articles of Incorporation filed with Alabama Secretary of State (Recommended)

**NOTE- These guidelines are for parent support organizations who maintain their records and accounts outside of the school funds controlled by the principal. Some of the information above may not be applicable to those organizations whose financial records and accounts are maintained by the school district. The parent support organizations funds maintained on the school books require the school principal to exercise the same legal responsibility for the funds as he does for all other activity funds including the collection and receipting of the organizations funds. (Section 16-24B-4) The school district will determine on an individual basis whether the financial operations of a parent organization can be maintained outside the control of the local school**

## ROLE OF THE ORGANIZATION

Parent support organizations shall organize and function in a way that is consistent with the District's philosophy, objectives, and adopted Board policies, in accordance with affiliated governing bodies and regulations, as applicable.

## ORGANIZATION BYLAWS

An organization of parents or community leaders affiliated with a school should develop a constitution and/or bylaws for the organization. Those documents must be in writing, and be filed in the principal's office. The school principal must authorize the use of the school's name prior to approving any of the group's activities. The bylaws must address the organization's fiscal year, structure, and the method to be used to elect officers. The rules of membership shall be clearly stated in the bylaws. It is recommended the organization's bylaws contain the following information.

## **RECOMMENDED BYLAWS:**

- A. The name of the organization.
- B. The objective of the organization including the statement, "This organization will abide by all school board administrative policies and procedures."
- C. Eligibility for membership and membership enrollment procedures.
- D. Officer selection, election procedures, and duties of each officer.
- E. Bonding documents for signatures from licensed insurance company.
- F. The principal or designee who will serve as an ex-officio officer of the organization.
- G. Specific fiscal auditing and accounting procedures established by each organization.
- H. In the event that the organization dissolves or is dissolved by the principal, language indicating how the group will handle remaining funds must be included.
- I. How to amend the bylaws.

Various national parent support organizations supply sample bylaws as a guide for organizations. (See contact list page Appendix G)

## **OFFICERS AND DIRECTORS**

Only active members in good standing should be permitted to hold office or vote upon any matter of business of the organization. Employees of the school should not serve in a financial capacity of a booster club or parent organization. Financial capacity includes holding positions of president, treasurer, fund-raising chairperson, or serving as a check signer. Additionally, a school employee should not be a member of the audit committee unless specifically designated by the principal, CSFO, or superintendent. At a minimum, the organization shall elect the following officers on an annual basis.

### **PRESIDENT**

Typically, the president of an organization is the parent/guardian who has been active in the organization.

The major duties include, but are not limited to, the following:

- Preside at all meetings of the organization;
- Regularly meet with the designated campus representative regarding the organization's activities;
- Resolve problems in the membership;
- Regularly meet with the treasurer of the organization to review the organization's financial position;
- Schedule annual audit of records or request an audit if the need should arise during the year;
- Perform any other specific duties as outlined in the bylaws of the organization.

## **VICE PRESIDENT**

The vice-president acts as the president's representative in his/her absence. They must remain familiar with the organization. The major duties include, but are not limited to, the following:

- Preside at meetings in the absence or inability of the president to serve;
- Perform administrative functions delegated by the president;
- Perform other specific duties as outlined in the bylaws of the organization.

## **SECRETARY**

The secretary is responsible for keeping accurate records of the proceedings of the organization and reporting to the membership. The secretary must ensure the accuracy of the minutes of the meetings, and have a thorough knowledge of parliamentary law and the organization's bylaws.

The major duties include, but are not limited to, the following:

- Report on any recommendations made by the executive board of the organization, if such a governing board is defined by the bylaws;
- Maintain the records of the minutes, approved bylaws and any standing committee rules, current membership and committee listing;
- Record all business transacted at each meeting of the organization as well as meetings of any executive board in a prescribed format;
- Maintain records of attendance of each member;
- Conduct and report on all correspondence on behalf of the organization;
- Other specific duties as outlined in the bylaws of the organization.

## **TREASURER**

The treasurer is the authorized custodian of the funds of the organization. The treasurer receives and disburses all monies indicated in the budget and prescribed in the local bylaws or as authorized by action of the organization. All persons authorized to handle funds of the association should be covered by a fidelity bond in an amount based upon the organization's annual income and determined by the local board. Individuals authorized to sign on the organization's bank account cannot be related by blood or marriage or reside in the same household.

The major duties include, but are not limited to, the following:

- Serve as chairperson of the Budget and Finance Committee, if prescribed within the bylaws of the organization;
- Issue a receipt for all monies received and deposit said amounts on a weekly basis (daily if receipts on hand exceed \$\_\_\_\_\_);
- Present a current financial report to the executive committee and general membership within thirty days of the previous month end;
- File current financial reports with the campus principal on a monthly basis;
- Maintain an accurate and detailed account of all monies received and disbursed;
- Reconcile all bank statements monthly as received and resolve any discrepancies with the bank immediately;
- File annual IRS form 990 in a timely manner and any other required reports;
- Submit records to audit committee appointed by the organization upon request or at the end of the year;
- Other specific duties as outlined in the bylaws of the organization.

**NOTE: Due to the increasing requirements placed on charitable organizations by the Internal Revenue Service, it is strongly recommended that the treasurer have an accounting background.**

### **ELECTION OF OFFICERS**

The election of officers of the organization will occur annually within the timelines and manner prescribed by the organization's bylaws. Annual election of officers should take place so that the newly elected officers may be in place for the start of the next school year. The transfer of records and audit of the accounts should be completed no later than \_\_\_\_\_ of that year.

## **MEETINGS/RECORD KEEPING/RULES FOR DISSOLUTION**

### **STANDARDS FOR MEETING**

Business will be conducted in open meetings, with adequate notification of all meetings to all members, and summary of proceedings kept. Notice of all general meetings of the booster club/parent organization should be published at the campus prior to the meeting date. In order to provide an optimum level of communication and teamwork, meetings should preferably be held in the presence of the campus principal or his/her designated school sponsor. **If a representative of the school is not present, notification in writing of any official action should be submitted to the school representative the next business day.**

### **RECORD KEEPING**

The secretary and treasurer of the organization shall turn records over to the incoming officers within 30 days of election. Records should be kept for a period of \_\_\_ years for audit purposes. The club/organization should make arrangements with the district or private company for storage of organization's records. It is recommended that a copy of all records be kept in electronic format and stored away from the original records.

### **RULES FOR DISSOLUTION**

To dissolve a parent support organization, a resolution should be adopted by the parent organization (or the executive board if the organization is inactive) stating that the question of such a dissolution be submitted to a vote at a special meeting of the members having voting rights. At least 30 days prior to the meeting, written or printed notice shall be given to each member entitled to vote stating that the purpose of such meeting is to consider the advisability of dissolving the club/organization. The parent organization must determine the distribution and usage of treasury monies and other assets in accordance with its bylaws before dissolution. In order to comply with Internal Revenue Service guidelines, care should be taken to ensure that excess funds are distributed within the framework of the club's/organization's original purpose – i.e. band booster funds would remain with the music program at that particular campus. Any other distribution of funds could void the club's/organization's tax exempt status and force it into a fully taxable situation.

### **LIABILITY INSURANCE**

Parent support organizations may consider the purchase of liability insurance to protect the organization and its members. Coverage to be considered should include general liability, officer's liability, business personal property (if the organization owns property), and fidelity.

## **II. ADMINISTRATIVE GUIDELINES**

### **RELATIONSHIP WITH SCHOOL BOARD**

- Parent support organizations must adhere to various district policies and guidelines as well as federal and state laws and regulatory guidelines. Only approved organizations, operating under the School District policies and procedures shall be allowed to use the school name and/or facilities in support of its programs. Any rules and regulations developed for the organization must conform to the law, the board of education's policies and regulations, and the school site's rules and procedures.
- Fund-raising at any school site is directly under the control of school authorities, such as the site administrator, and must be approved by at least the site administrator prior to any activity.
- If superintendent/board considers it necessary, he or she may revoke the organization's authorization to conduct activities in the district.

Specific questions regarding booster/parent activity should be addressed to the campus Principal or designee.

### **LAWS**

Parent Support Organizations must adhere to all federal, state, and local laws and well as state and local administrative policies and procedures. It is the responsibility of the officers to ensure the organization is in compliance with such laws and policies. There are several regulatory agencies that govern these organizations and their operations to include:

- Alabama State Department of Education
- Alabama Ethics Commission- Guidelines for Public Officials and Employees
- Alabama Building Commission
- Alabama Attorney General's Office
- Local Board of Education
- Internal Revenue Service- IRS Publication 557 Tax Exempt Organizations

### **TRAINING**

All officers of the organization should go through an annual orientation with the superintendent/chief school finance officer or their designee on the District's policies and procedures related to the operations of support organizations.

## **CONTRACTS/LOANS**

Boards of Education in Alabama can only incur debt through the issuance of its warrant(s); in most instances under Alabama law, the issuance is subject to the prior approval of the State Superintendent and the warrant(s) must be issued in the form and executed and delivered in accordance with the applicable provisions of the Alabama Code. The local school principal does not have the authority to sign contracts or notes incurring debt of the school or the district. There is no authorization for Parent Support Organizations to borrow money in the school's or local board's name or obligate future revenues of the organization. Any loan obtained by the organization would be a personal loan by individuals signing the note.

Parent Support Organizations do not have the authority to enter into any type of contract on behalf of the board of education or the authority to enter into any type of contract related to use of board property or equipment.

## **FUNDRAISING GUIDELINES**

All community and school support organization fund-raising efforts shall fall within federal, state, and district guidelines and shall be for the purpose of supporting the school program or group activity for which the organization was formed. All parent support organizations shall obtain the approval of the campus principal for all fundraising events prior to the start of the event.

Revenues generated from fund-raising activities by tax-exempt organizations should benefit the organization, the sponsored student group, or student activity area as a whole, not individuals. Therefore, individual accounts that credit individuals for their fund-raising efforts should not be used. Any profits from fund raising activities that are not spent for a organization's nonprofit exempt purpose cannot be returned directly to members or their families.

Tax-exempt organizations may not require people to participate in fund-raisers. Benefits given by a parent organization cannot be distributed based on participation in a fund-raiser or based on revenues individually generated in a fund-raiser. Therefore, a person cannot be denied the opportunity to receive a benefit because of lack of participation in a fund-raiser or because a specified amount of revenue was not raised.

*At the completion of the fund-raiser a form should be completed and filed that documents the result of the activity.*

## **GAMES OF CHANCE**

Organizations should exercise extreme caution related to raffles and other games of chance as fundraisers. Any fundraising activities involving games of chance (raffles) should be referred to the Board's attorney for review. Please refer to Attorney General's Opinion 89-00168 before planning any fundraising activity such as this.

## **SELF –WORK PROJECTS**

Any structure built on board property must follow federal, state, and local laws regarding building construction, building codes, and inspections. The Alabama Building Commission is authorized as the state agency for buildings and construction on school campuses. Organizations planning to assist with building projects on the district's campuses must adhere to the following guidelines:

- Any building or building/land improvement on a school district campus should be approved by the board of education
- A board employee should be in charge of the project
- Project must comply with Building Commission requirements
  - Full professional design team required
  - Plan review and approval required
  - Architect required to perform inspections
  - Building Commission will conduct required inspections including final i
  - Compliance with *Public Works Law* or *Competitive Bid Law* will be applicable in most situations
  - All projects should follow the same process regardless of funding.

**NOTE- Consideration should also be given to the annual operating cost associated with any new structure (utilities, insurance, annual maintenance etc.).**

### **III. REPORTING REQUIREMENTS- APPLICABLE TO ORGANIZATIONS THAT MAINTAIN THEIR FINANCIAL OPERATIONS OUTSIDE THE CONTROL OF THE SCHOOL/SCHOOL DISTRICT**

#### **EMPLOYER IDENTIFICATION NUMBER (EIN)**

Every organization whose financial operations are outside the control of the school must obtain an EIN, even if it will not have employees. The EIN is a unique number that identifies the organization to the Internal Revenue Service (IRS). Since parent support organizations are separate entities from the District, they are not allowed to use the District's EIN. An organization is not automatically considered tax-exempt by acquiring an EIN. All organizations must first apply for an EIN to be recognized as a unique entity and then apply for tax-exempt status. Likewise, the mere fact that an entity is organized as a non-profit organization does not indicate that it is exempt from federal tax. Parent support organizations may obtain an EIN by following instructions for Form SS-4 - *Application for Employer Identification Number* found on the IRS website.

#### **501(C) INFORMATION**

Formation of a non-profit corporation does not necessarily entitle the organization to exemption from federal taxes. Organizations should apply for tax-exempt status. In order to be exempt from federal taxes, the parent organization must apply for this status on Form 1023 – *Application for Recognition of Exemption under Section 501(c) 3*. General instructions on the rules and procedures can be found in IRS Publication 557 – *Tax-Exempt Status for Your Organization*. These documents are available on the Internal Revenue Service website at (<http://www.irs.gov/pub/irs-pdf/p557.pdf>).

#### **FIDELITY BOND**

The organization must provide proof of a fidelity bond (dishonesty bond) for the president and treasurer on an annual basis. The bond should also cover any other individual who is an authorized signer on the bank account. The amount of the fidelity bond should be a minimum of the annual gross revenues of the organization with a maximum of \$\_\_\_\_\_ (set by the local board).

#### **ANNUAL AUDIT**

At the end of the fiscal year, an audit of the organization's financial records should be conducted. **The school board has the authority to determine who will conduct the audit.** The audit can be performed by an external auditor or the audit can be performed internally by individuals (internal auditor, CSFO or audit committee) who are independent from the day-to-day financial activities of the organization.

The primary objectives of the audit are to:

- Verify the accuracy of the Treasurer's financial reports;
- Ensure that the club's cash balances are accurate;
- Determine that established procedures for handling funds have been followed;
- Ensure that expenditures occurred in a manner consistent with the organization's bylaws; and

- Ensure that all revenues have been appropriately received and recorded.

All members of the audit committee shall sign a statement indicating their agreement with the findings detailed in the report. The audit committee shall make a report to the general membership upon completion of the audit. Any discrepancies noted shall be brought to the attention of the president of the organization and school designee and any solutions prior to presentation. All officers of the organization shall make records available as requested by the committee. Sample audit procedures are included in Appendix \_\_\_\_ of this document however the format of the final report will be determined by the audit committee. Copies of final audit report must be submitted to the CSFO or designee by \_\_\_\_ of each year.

All records of the organization shall be made available to the district upon request and the district has the authority to conduct internal audits if deemed necessary.

## **FILING REQUIREMENTS**

Each organization should be familiar with all federal, state and local annual filing requirements. Every organization whose financial operations are outside the control of the school/school district must provide the following information:

- **FINANCIAL RECORDS**

The organization shall make its financial records available to the school's auditors and authorized school employees upon request. The organization shall provide required financial reports as set by the school district.

- **IRS FORM 1099 REQUIREMENTS**

Internal Revenue Service guidelines require that all payments for services in excess of \$600.00 made to an individual by a booster club/parent organization be reported on a form 1099 on an annual basis. The booster club/parent organization must secure an IRS form W-9 from the provider at the time of service to ensure that the organization has an accurate record of the tax payer identification number. The organization must then issue a Form 1099 to all qualifying vendors performed in the calendar year by January 31st. Information can be found on the IRS web site at: <http://www.irs.gov/pub/irs-pdf/i1099msc>.

**NOTE: All school district employees should be paid through the district's payroll department and not issued a 1099.**

- **ANNUAL 990 INFORMATION RETURN-**

In general, exempt organizations are required to file annual returns, although there may be some exceptions. If an organization does not file a required return or files late, the IRS may assess penalties and/or the organization may be in jeopardy of losing its tax-exempt status. Each organization should be familiar with requirements for filing the annual Form 990 information return with the IRS. Information can be obtained at: [www. http://www.irs.gov/pub/irs-pdf/i990.pdf](http://www.irs.gov/pub/irs-pdf/i990.pdf)

- **SALES TAX EXEMPTION-** Parent support organizations are generally not exempt from sales tax. Organizations are not allowed to use the District's sales tax permit number. Information on sales tax exemptions can be found at the Alabama Department of Revenue website : <http://www.ador.alabama.gov/>

## **IV. FINANCIAL PROCEDURES**

### **GENERAL**

The organization should have established financial and audit procedures defined in its bylaws. Support organizations are expected to follow the same financial procedures prescribed for the operations of the local school activities. Because of the variety and volume of organizations financial operations each organization should adopt procedures to ensure compliance with state and federal laws as well as local board policies.

- Employees of the school should not serve in a financial capacity of a booster or parent organization. Financial capacity includes holding positions of president, treasurer, fund-raising chairperson, or serving as a check signer. Bank statements should be reconciled within 30 days of the date of the statement to ensure that possible inaccurate transactions are identified and communicated to the financial institution for correction.
- Each organization should adopt an accounting package or computerized accounting method which will meet the needs of the organization for several years. There are a wide variety of computerized accounting packages available to assist the organization in accurately accounting for financial transactions.
- The local board of education shall determine the frequency that specified financial reports must be provided to the school principal and the sponsor of the activity supported by the organization. At a minimum, the organization's membership must be provided with a financial statement and bank reconciliation at each meeting. The financial statement should provide a comparison of budgeted versus actual expenditures and receipts. Cash receipts and disbursement reports must be available for review when needed or during the annual audit.

### **INTERNAL CONTROL PROCEDURES**

In order to protect the organization, its members, and its financial well-being, standard internal controls must be in place. The following is a summary of basic internal controls necessary to prevent the loss of funds through carelessness, mistakes, or misappropriation.

- **CONTROLS OVER BANK ACCOUNTS**

Parent support organizations are required to establish a checking account with the organization's EIN number at a bank or credit union. A person's social security number or the district's EIN number cannot be used to set up a bank account. Accounts should be established with at least three individuals on the signature card. Checks and electronic disbursement transactions must require the signature or authorization of two club officers. Each check must be supported by all supporting receipts and or documentation which will be part of the monthly reconciliation and annual review of financial records.

A designated organization member without signature authority should review the bank statement and its contents for reasonableness and compliance with treasurer reports, the budget, and the ongoing business of the organization. Special attention should be made to outstanding or reconciling items. This member should sign off on the completed bank reconciliation and be appointed by the booster club/parent organization president. Bank statements should be

reconciled within 30 days of the date of the statement to ensure that possible inaccurate transactions are identified and communicated to the financial institution for correction. The financial institution are not normally liable for errors not reported within a specified number of days identified in your banking agreement.

- **CONTROLS OVER CASH AND RECEIPTS**

All cash collections received by the booster club/parent organization for program costs, dues, fundraising, etc. must be deposited upon receipt and intact. Deposits shall be made daily if the total receipts on hand exceed \$\_\_\_\_. If daily receipts are less than \$\_\_\_\_, deposits shall be made within one week even if the receipts for all days combined are less than \$\_\_\_\_. All money must be deposited prior to holidays and weekends. **The use of night deposit boxes is highly recommended.** Deposits must be supported by some type of record documenting the source and amount of funds (tabulation of monies collected form, cash receipt form, ticket sales record, etc.). Documentation shall be readily available for audit purposes. Cash must be adequately safeguarded at all times. Cash transfers should be handled the same as a check with authorization of two club officers or designated representative required. Every effort must be made to balance funds collected the day of the event, prepare appropriate deposit documentation and submit to a bank night drop for deposit and safekeeping. Money from concession sales should be handled in the same manner. **No personal checks should be cashed out of receipts.**

- **CONTROLS OVER DISBURSEMENTS**

- Only authorized officers should have the authority to submit requisitions for purchases or requests for payment. All purchases should be included in the organizations approved budget.
- Checks and electronic disbursements should not be generated without proper documentation (i.e. invoice, original receipts, etc.).
- Documentation should also include the signature of the President, Vice President or a designated representative.
- Checks must require the signature of a second officer or designated representative.
- Bank checks or **checks made payable to cash** should not be issued. Actual receipts should be required and a reimbursement be processed.
- All expenses should be paid by check or electronic disbursement and never paid with cash.
- All purchases of equipment should be approved by the district.

- **CREDIT AND DEBIT CARDS-** The use of credit and debit cards should be prohibited for use by parent support organizations. The lack of internal controls opens the door for opportunities of fraud and unallowable purchases.

School districts may allow the use of a **Purchasing Card** (P Cards) if proper procedures are in place.

- Only an officer designated by the president should be issued a pcard. This should be the officer who is usually responsible for making purchases for the organization. The treasurer (who is the Reconciler) should not have control or be allowed to use a pcard. Every card holder must sign a purchasing card agreement which provides the responsibilities associated with use of the card.
- The card should have purchases limits and vendor controls in place.
- The card should not be used for travel, gifts, or any items not directly related to the organization's budget.

## **RESPONSIBILITIES**

### **Purchasing Card Cardholder**

In order to become a cardholder you must sign a Cardholder Agreement. The Purchasing Card may not be used for **personal expenses, cash withdrawals, or any other items** as stated in the Purchasing Card Restrictions. The cardholder must:

- Ensure the purchasing card is used for legitimate business purposes only.
- Maintain the purchasing card in a secure location at all times.
- Adhere to the purchase limits and restrictions of the purchasing card and ensure the total transaction amount of any single transaction does not exceed \$\_\_\_\_\_ including freight.
- Complete the Purchasing Card Transaction Form itemizing all products ordered and unit/total cost for each.
- Obtain all sales slips, register receipts, and/or purchasing card slips and provide them to the **Reconciler** for reconciliation, approval, and allocation of transactions. The sales slips/register receipts must include the name and address of the vendor, description of items purchased, quantities, individual prices, extended totals, and a receipt grand total.
- Notify **Reconciler** if the default account number should be changed on an individual transaction.
- Attempt to resolve disputes or billing errors directly with the vendor and notify XYZ Bank if the dispute or billing error is not satisfactorily resolved by faxing XYZ Bank the required Dispute Form.

Each organization must designate one **Reconciler** for the account. . The Reconciler must receive training before any officer in the organization may receive a purchasing card. Responsibilities include:

- Reviewing vendor receipts attached to the XYZ Bank Cardholder statements for inappropriate purchases or uses of the purchasing card and to ensure that tax has not been charged.
- Reconciling all cardholder charge slips and receipts to XYZ Bank cardholder statement.
- Signing the reconciled statement(s) each month as the approving official for all designated cardholders ensuring that all purchases are appropriate and all appropriate documentation is attached.

**NOTE: Cardholders who reconcile their own transactions cannot act as their own approving official. There must be an independent review of all reconciled statements at a different level in such cases.**

- **FUNDRAISERS**

Prior to beginning a fundraising campaign, the parent support organization must complete a fundraiser application and submit for approval by the campus principal or board designee. This insures the activity is within the district's policy and provides the school with knowledge of the activities on the campus and helps to avoid the duplication of similar fundraising campaigns during the same period. At the completion of the fundraiser a reconciliation form should be completed along with a financial recap to determine the profitability of the fundraiser. The form should calculate the value of items available for sale or number of tickets sold, and compare to deposits and remaining inventory, if any, to ensure agreement. All members must be made aware that no individual should personally benefit from the activities conducted by the organization. Any profits from fund-raising activities that are not spent for a booster club's nonprofit exempt purpose cannot be returned directly to members or their families.

- **BUDGETARY & OVERSIGHT CONTROLS**

Members should establish and approve a budget at the beginning of the school year. The budget should be filed with the local school once adopted by the organization. Actual receipts and disbursements should periodically be compared to the budget. The Treasurer must provide a monthly written financial report to the Board and/or general membership in agreement with the bylaws which should include the bank account balance and the receipt & disbursement activity since the last meeting. The financial report should also include a comparison of budgeted versus actual receipts and expenditures. At the end of the fiscal year, an audit of the parent support organization's financial records should be conducted. A copy of the signature page detailing the results of the audit must be forwarded to the district's CSFO. For additional information, refer to the section titled Audit Committee previously in this document.

**NOTE: Some districts might require the submission of monthly reports to the local school.**

## **V. ACTIVITIES ON SCHOOL CAMPUS**

### **GENERAL GUIDELINES**

- Any activity on a district campus requires approval by the board or its designee
- An approval form application should be completed prior to event
- Proper accounting records should be maintained and all activity should be processed through the local school books
- Any payment to school employees must be processed through the district's payroll department
- Reconciliation of activity should be completed at conclusion of event
- District may require liability insurance for third parties

**NOTE: Any activities/programs conducted by parent organizations off campus should be approved prior to activity.**

## APPENDIX A

### SDE Guidelines for School Related Organizations

November 8, 2007

TO: City and County Superintendents

FROM: Joseph B. Morton  
State Superintendent of Education

RE: *Guidelines for Financial Operations of School-Related Organizations*

For many years schools and school boards have received conflicting guidance about the accounting requirements for school-related organizations. Several agencies have provided partial and often conflicting rulings regarding the required procedures for the operation of school, student, parent, athletic, and other organizations that provide financial support for school activities and functions.

Two years ago we began the process of preparing guidance for financial operations at the local school level. We have circulated draft guidelines through workshops provided by the Council for Leaders in Alabama Schools (CLAS), the Alabama Association of School Office Personnel, and the Alabama Association of School Business Officials. Workshop participants were receptive and appreciative of our efforts to address areas of specific concern to school officials, parents, auditors, and school personnel.

Enclosed please find a document entitled *Guidelines for Financial Operations of School-Related Organizations*. Although not specifically endorsed by the Alabama Council of SACS/CASI and the Alabama PTA, officials at both of these organizations have reviewed this document and have accepted the need to issue these guidelines.

Because school boards may be required to amend or adopt local school board policies, the procedures necessary to implement these guidelines should begin as soon as possible, with a goal of full compliance by July 1, 2008.

If you have questions or concerns about the enclosed guidelines, please contact Dennis Heard at telephone number (334) 242-9747 or by e-mail at [dheard@alsde.edu](mailto:dheard@alsde.edu).

JBM:WCP:DWH  
Enclosure  
FYOS-3007

## Guidelines for School-Related Organizations

The majority of public K-12 schools in Alabama operate under the accreditation standards of the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS/CASI). The *Accreditation Standards 2005* published by SACS/CASI includes in *Standard 2 Governance and Leadership 2.4* the following requirement: In fulfillment of this standard, the leadership of the school...Controls all activities, including extra-curricular, that are sponsored by the school. This publication also provides in *Standard 6 Financial Resources 6.15* the following requirement: In fulfillment of this standard, the school...Controls all funds raised in the name of the school.... Interpretations of these standards, primarily *Standard 6.15*, have created conflicting guidance from various sources relating to the accounting requirements for school-related organizations.

In addition to the requirements of SACS/CASI, the Alabama Department of Education must also consider other factors in providing these Guidelines for School-Related Organizations, including:

- *State laws giving the authority to establish financial and administrative requirements for local schools to the:*
  - *State Superintendent of Education*
  - *State Board of Education*
  - *Local Boards of Education.*
  - *Department of Examiners of Public Accounts*
- *Governmental Accounting Standards Board ( GASB)*
  - *Generally Accepted Accounting Principles*
  - *GASB Statement No. 14-The Fiscal Reporting Entity.*
  - *GASB Statement No. 39 – Determining Whether Certain Organizations Are Component Units*
- *Federal legislation.*
  - *Internal Revenue Service.*
  - *Congressionally Chartered Organizations.*

The determination that a particular club or organization is a school activity must be made on a case-by-case basis according to the actual facts and circumstances of the club or organization's operations at a school. The fact that an organization would not exist without the school it supports has no bearing on determining that the organization is a school activity. However, the purpose of these Guidelines for School-Related Organizations is to assist these organizations, school officials, school bookkeepers, auditors, and other agencies in determining the proper accounting for school-related organizations.

### **Student Organizations**

Student clubs and classes are usually recognized as school activities. The student officers and faculty sponsor operate the organization while the school principal acts in a fiduciary capacity over the organization's funds. The school's accounting records contain a separate account to record the financial operations of each student organization. Income from the student organization is recorded by receipts and deposited in the school bank account. The school principal approves the purchase orders, signs the checks, and maintains the supporting documents for the expenditures.

Some organizations consisting of students from the school may not be school activities. Some students belong to social organizations that operate off-campus. Community recreation leagues may consist solely of the school's students and operate under other entities that are not under the control of the school. Although the activities of these organizations may benefit the school's students, these organizations have a separate employer identification number (EIN), a separate mailing address, and maintain their own records and accounts.

### **Athletics**

School athletics are extra-curricular activities that must be under the control of the school principal. Coaches and other school employees cannot maintain a separate bank account that supports, or benefits from, a school extra-curricular activity. Funds received to support an athletic activity at a school from sponsors, vendors, or other sources must be included in the school's financial records under the fiduciary control of the school principal. Funds from gate receipts and other sources may be recorded in one or more separate accounts for a particular sport in the school's financial records. However, a separate account for each sport is not required. When athletic events are held on locations other than school property, the school principal's control over the financial operations of the event, including ticket sales, concessions, and parking fees, will be determined by agreement with the entity in control of the event location.

### **Parent Organizations**

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 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:

- a) *Both parties mutually assent to the fiduciary control of the principal, or*
- b) *A school employee leads fund-raising or maintains the accounting records for the organization.*

### **Booster Organizations**

All school sponsored extra-curricular activities must be under the control of the school. However, booster organizations are often formed to support the operations 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. Because some of the activities of a booster organization may be intertwined with the extra-curricular activity it supports, some of the organization's activities may be under the fiduciary control of the school principal while other functions of the same booster organization are not school activities. The determination that a particular booster organization is a school activity must be made on a case-by-case basis according to the actual facts and circumstances of the organization's operations at a school. 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:

- a) Both parties mutually assent to the fiduciary control of the principal,*
- b) A school employee, who is associated with the activity supported by the booster organization, serves/holds a leadership position in the organization, or,*
- c) A school employee leads fund-raising or maintains the accounting records for the organization.*

Specific activities of a booster organization may come under the control of a school principal if:

- a) The organization collects admission to the school function,*
- b) The organization operates a concession operation on school property at the school function,*
- c) The organization collects parking fees for the school function,*
- d) The organization operates a training camp that includes students of the activity it supports, or*
- e) The organization operates an exhibition or competition that includes students of the activity it supports.*

### **Specific Requirements**

Parent organizations and booster organizations 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 that:

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

**APPENDIX B**

**Booster Clubs & School Support Organizations  
Registration & Approval Form**

**To:** \_\_\_\_\_ **Location:** \_\_\_\_\_  
(Principal or Administrator Name) (School or Department Name)

Name of Organization: \_\_\_\_\_

Purpose of Organization: \_\_\_\_\_

Student Group to be supported: \_\_\_\_\_

Faculty Sponsor for Organization: \_\_\_\_\_

Current Number of Parent Supporters: \_\_\_\_\_

I agree with the following statements:

- I have spoken with the faculty member who will serve as the sponsor of the support organization and have received their permission to submit this registration form.
- I have read the Booster Clubs and School Support Organizations Guidelines thoroughly and agree to abide by the rules and guidelines it contains.
- I understand that noncompliance with any District policy or criteria may result in the disbanding of the support organization by the principal or the administrator.

**Submitted by:**

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
(Representative) Date (Sponsor) Date

Address \_\_\_\_\_ Phone Number \_\_\_\_\_

**For District Use Only**

**Received by:** \_\_\_\_\_ **Date:** \_\_/\_\_/\_\_\_\_

- APPROVAL of Support Organization**
- DISAPPROVAL of Support Organization**

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
**Administrator Signature** Date

**APPENDIX C**

**Booster Clubs & School Support Organizations  
Officer Information**

Submit officer information to your supporting campus/department immediately following your organization's election. Annual elections must take place prior to \_\_\_\_\_. Information should be submitted even if officers have not changed from the previous year. Any changes that occur during the year prior to the next election should be reported utilizing this form. A copy of this form should also be maintained by the organization. **A copy of the organizations fidelity bond should be submitted with this form.**

School Year: \_\_\_\_\_ Campus/Department Supported \_\_\_\_\_

Name of Organization: \_\_\_\_\_

EIN# \_\_\_\_\_

**President**

\_\_\_\_\_  
Name (First **AND** Last name)

\_\_\_\_\_  
Street address **OR** PO Box, City, State **AND** Zip Code

\_\_\_\_\_  
Phone number(s) Email address

**Vice President**

\_\_\_\_\_  
Name (First **AND** Last name)

\_\_\_\_\_  
Street address **OR** PO Box, City, State **AND** Zip Code

\_\_\_\_\_  
Phone number(s) Email address

**Treasurer**

\_\_\_\_\_  
Name (First **AND** Last name)

\_\_\_\_\_  
Street address **OR** PO Box, City, State **AND** Zip Code

\_\_\_\_\_  
Phone number(s) Email address

**Secretary**

\_\_\_\_\_  
Name (First **AND** Last name)

\_\_\_\_\_  
Street address **OR** PO Box, City, State **AND** Zip Code

\_\_\_\_\_  
Phone number(s) Email address

**APPENDIX D**

**BANK ACCOUNT INFORMATION**

Bank accounts used by the \_\_\_\_\_ organization include:

Bank Name	Account Number
_____	_____
_____	_____
_____	_____

The identification number used for the bank accounts is: \_\_\_\_\_

Organization's Identification Number (EIN) should be used. Do not use an individual's social security number, and **do not use the District's EIN.**

The current authorized signers include the following organization officers:

Name of Person/Officer	Position Held	District Employee? (Yes/No)
_____	_____	_____
_____	_____	_____
_____	_____	_____

**IMPORTANT**

- The Sponsor cannot be an authorized signer on any organization's bank account.
- No employee of the district may be an authorized signer on the organization's bank account

**Submitted by:**

\_\_\_\_\_  
(Representative)                        /  /    
Date

**APPENDIX E**

**Booster Clubs & School Support Organizations  
Fundraising Application**

Name of organization: \_\_\_\_\_

Campus supported: \_\_\_\_\_

Type of event, activity, product sale or service:

Date beginning: \_\_\_\_\_ Date ending: \_\_\_\_\_

Location of event, activity, product sale or service: \_\_\_\_\_

Specific purpose(s) for which the net proceeds are to be used:

Vendor (if applicable): \_\_\_\_\_

Vendor contact: \_\_\_\_\_ Phone: \_\_\_\_\_

Event coordinator name: \_\_\_\_\_ Phone: \_\_\_\_\_

District contact name: \_\_\_\_\_ Phone: \_\_\_\_\_

I request permission to conduct a fundraising activity. I will be responsible for the accountability of all monies collected and I will follow the organization's bylaws and \_\_\_\_\_ BOE guidelines.

\_\_\_\_\_  
Coordinator's signature

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Date

\_\_\_\_\_  
Principal/Designee's signature

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Date

Original: Campus or Department Copy: Maintained by organization

## **APPENDIX F**

### **PARENT SUPPORT ORGANIZATION SAMPLE AUDIT PROGRAM**

#### ***Audit Procedures:***

#### **BANK STATEMENTS**

- Determine whether a procedure is in place for a club member, other than those that have check signing ability, to receive bank statements by mail and review for reasonableness.
- Determine whether any cash corrections were identified on bank statements. Ensure that reasonable explanations are available.
- Compare the number of cleared checks included in the bank statement with the number that is noted on the bank statement to ensure agreement.
- Ensure that cleared checks contain signatures of individuals authorized to sign checks.
- Ideally, bank accounts should be established to require two signatures.

#### **BANK RECONCILIATIONS**

- Trace ending balances on the reconciliations to bank statements, outstanding check lists, and other reconciling items.
- Verify that bank reconciliations were completed within 30 days of bank statement ending date.
- Ensure that any outstanding or reconciling items on the reconciliations were cleared the following month.
- Verify that the balance in the bank account (at beginning of school year), plus total deposits per check register, minus total disbursements per check register, balances to ending bank account balance (at end of school year).

#### **RECEIPTS**

- From the receipt book/log or other accounting records select a representative sample to test (Use of spreadsheets is helpful).
- Trace deposits to collection documentation/cash receipts for agreement.
- Trace deposits to bank statements to ensure agreement.
- Ensure that receipts are presented for deposit in a timely manner by reviewing the dates of cash receipts with the date of deposit on the bank statement.

#### **DISBURSEMENTS**

- From the check register or other accounting records, select a representative sample of checks, withdrawals, and other debit (use of spreadsheets is helpful). If volume is significant, consider selecting only a representative sample.
- Trace checks to supporting documentation such as invoices, receipts, approved expenses related to fundraisers, or any other documentation.
- Review the canceled check to ensure agreement of payee name, endorsement, and check amount. Review for checks made out to cash or officer of organization.
- Trace disbursements to budget approved by the membership or meeting minutes.

- For bank withdrawals for the purpose of establishing a change fund for an event, confirm that the change fund was later re-deposited.
- Confirm no school district employees have been paid through the organization.
- 1099 is issued for all individuals and applicable businesses.

## **FUNDRAISERS**

- Evaluate each fundraiser individually by calculating the value of items available for sale or number of tickets sold comparing to deposits and remaining inventory, if any, to ensure agreement.
- Determine whether fundraiser applications were prepared and submitted to the campus principal for each fundraiser.
- Review fundraiser reconciliation form for accuracy.

## **MISCELLANEOUS**

- Inventory remaining check stock to confirm that all checks are present and sequential.
- Ensure that the check number for the last check issued and first check available in check stock are sequential.
- Confirm that check stock is retained in a secure place when not in use.
- Determine whether any checks were voided during the course of the year. Ensure that any voided checks are retained in the records and have been sufficiently modified to eliminate the possibility of clearing the bank (i.e. signature portion has been cut out of the check and VOID has been written across the check).
- Ensure that sales tax reports were prepared and filed timely.
- Ensure that an IRS Form 990 was filed and review for reasonableness.

## **ESSENTIAL INTERNAL CONTROL PROCEDURES FOR SUPPORT ORGANIZATIONS**

- Money should never be kept at a treasurer's home.
- Two people should always count the money, and both should sign the receipt verifying the amount.
- Two signatures should be required on all checks.
- Have a member who does not have check signing authority review the bank statement monthly before giving it to the treasurer. This person is looking for red flags including: checks showing up in non-sequential order, checks made out to cash, cash withdrawals, checks written out to non-approved vendors, checks written for non-approved expenses, and checks written out to individuals.
- Never sign a blank check or a check made out to "cash."
- Money should be deposited into the organization's bank account daily or according to the districts procedures even if a project is ongoing.
- All bills must be paid by check, never cash.
- Conduct an annual audit of the books.

## APPENDIX G

### CONTACT LIST

In addition to the local school principal, other helpful contacts/links are provided below:

**Superintendent**

**General and Financial Issues- CSFO**

**Facility Issues-Facility Director**

**Instructional Issues- Director of Instructor**

**Athletic Director**

**Alabama Department of Education**

**<http://www.alsde.edu>**

**Alabama Building Commission**

**<http://www.bc.alabama.gov/>**

**Alabama Ethics Commission**

**[info@ethics.alabama.gov](mailto:info@ethics.alabama.gov)**

**Alabama Attorney General's Office**

**<http://www.ago.state.al.us/>**

**Internal Revenue Service**

**[www.irs.gov](http://www.irs.gov)**

**National PTA**

**<http://www.pta.org/>**

**Alabama PTA**

**<http://www.alabamapta.org/>**

**National PTO**

**<http://www.pto.org/>**

**Parent Boosters USA**

**<http://parentbooster.org/>**

**Tax-Exempt Organizations**

**[www.irs.gov](http://www.irs.gov) (select Charities & Non-Profits)**

**Tax Forms and Publications**

**[www.irs.gov](http://www.irs.gov) (select Forms & Publications)**

## **RESOURCES/ACKNOWLEDGEMENTS**

*Booster Club/Parent Organizations Guidelines 2012*, Brownsville Independent School District, Brownsville Texas

*Booster Club Policies and Guidelines*, Georgetown Independent School District, Georgetown Texas

*Booster Clubs and School Support Organizations Guidelines*, Northwest Independent School District, Fort Worth, Texas

*Procedures for Operation of School Related Organizations*, Decatur City Schools, Decatur, Alabama

*Booster Club Requirements*, Fayette County Schools, Fayette Alabama

*Policies and Procedures for Extracurricular Activities*, Hoover City Schools, Hoover Alabama