

ISSUES & RESOLUTIONS FOR BOOSTERS & SUPPORT ORGANIZATIONS

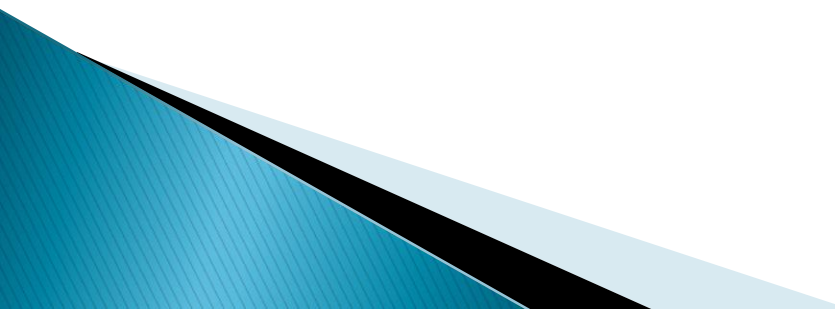
Avery Embry
Chief School Financial Officer,
Talladega County Schools

March 6, 2023



AGENDA

Allowing Parent Organizations & Boosters to Operate Outside the Control of the School

- ▶ Booster Issues
 - ▶ Board Policy
 - ▶ Accounting/Financials
 - ▶ Required Documents and other requirements
 - ▶ Fundraisers
 - ▶ Forms
 - ▶ Review/General Comments
 - ▶ Questions
- 

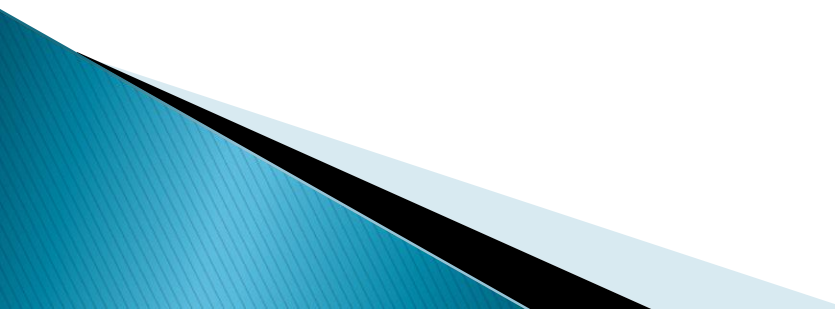
ISSUES WITH BOOSTERS

Don't have 2 required signatures on checking account.

Don't remove old officers from the bank account.

Booster Club Bylaws not being updated.

Having the same person serving as the treasurer of multiple booster clubs.



ISSUES WITH BOOSTERS

Forming booster clubs without the school or district knowledge.

No bank reconciliation.

Not providing monthly financial reports.

No minutes from the booster club meeting.



ISSUES WITH BOOSTERS

Written amount and numerical amount on the check is different.

No backup or invoice for the check written.

Counter check written to cash and only one signature.

Checks written out of sequence.

Deposited funds didn't tie back to the receipts.



ISSUES WITH BOOSTERS

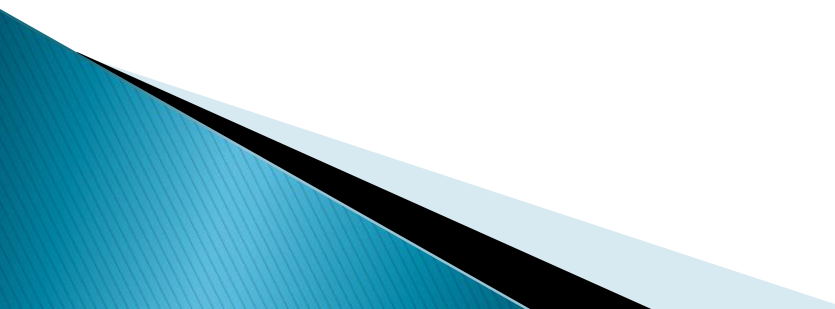
Funds not being deposited timely.

More cash receipted than what was deposited.

No approval for fundraiser.

Don't keep receipts for debit and credit purchases.

Using credit and debit card for personal use.



ISSUES WITH BOOSTERS

ATM withdrawals from the debit or credit card.

Getting cash back on debit card during store purchases.

Making the receipt to cash.

Making the receipt to the name of the fundraiser.

Not filling out the receipt completely.



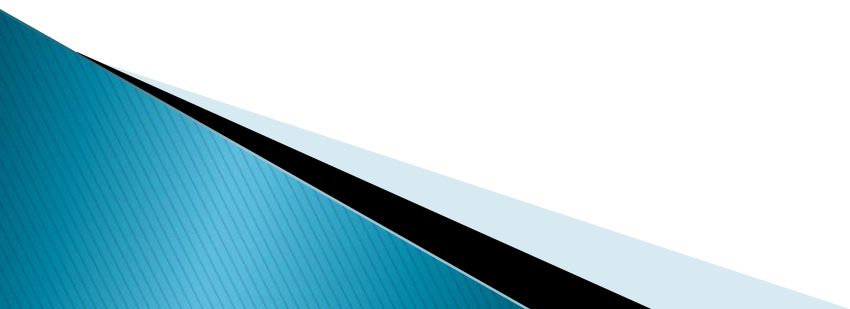
ISSUES WITH BOOSTERS

Not keeping the voided receipts.

Missing receipt books.

Don't sign the receipt with the full name.

Members of the booster club not getting along.



ISSUES & RESOLUTIONS FOR BOOSTERS & SUPPORT ORGANIZATIONS

**TALLADEGA COUNTY
BOARD OF EDUCATION**

BOARD POLICY

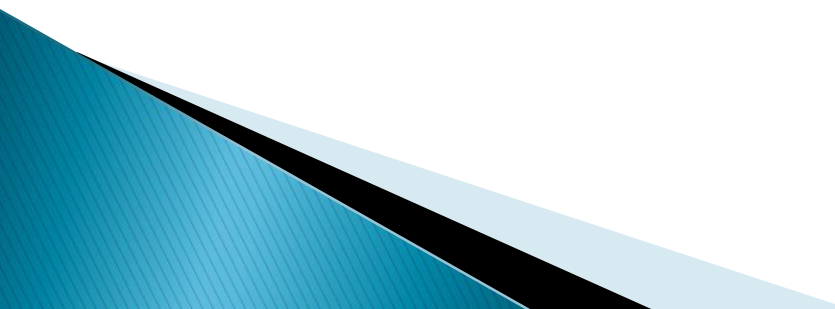


SCHOOL–COMMUNITY ORGANIZATION RELATIONS

BOARD POLICY

Parent–Teacher Associations

The Board considers parent–teacher associations as auxiliaries to the public schools, and not as “outside” groups. Whenever a local parent–teacher association is formed, it shall be permitted to hold its regular meetings in the school building, and it shall be the duty of the principal and the teachers of the school to further the work of the association in every way feasible. Meetings of these associations may be held in the buildings with the permission of the school principal without the necessity of agreement required of “outside” groups.

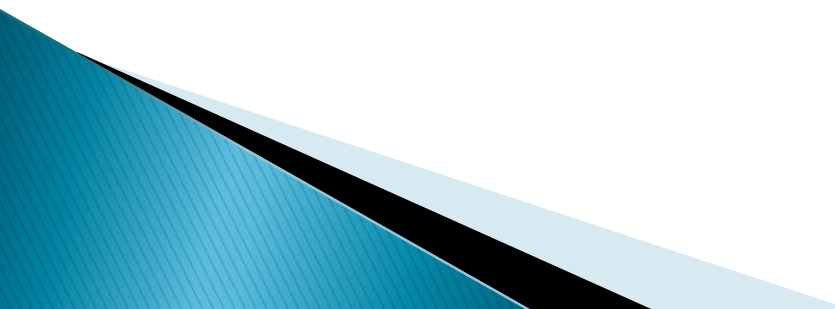


BOARD POLICY

Defining a School-related Organization

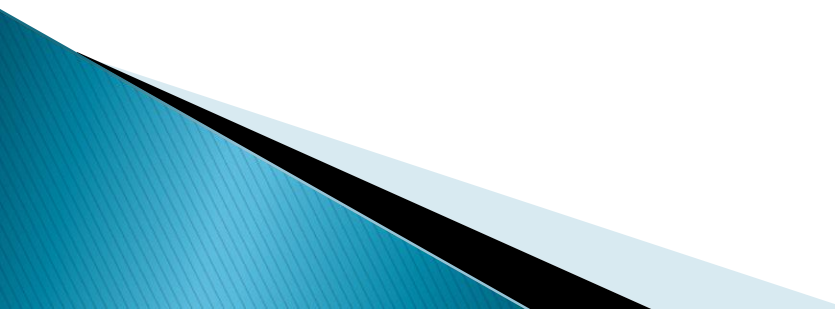
The determination of whether particular activities fall under school control would be made on a case-by-case basis.

In order to be completely separate from the school, an organization would need to:

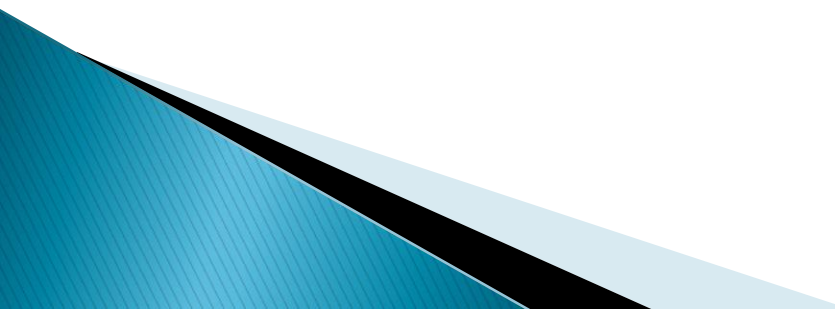
- ▶ Obtain its own employer identification number (EIN) from the Internal Revenue Service;
 - ▶ Maintain a separate mailing address;
 - ▶ Maintain separate records and accounts outside of the school (including financial records, bank accounts, etc.)
 - ▶ Enter into an agreement with the school to meet certain administrative requirements; and
 - ▶ Avoid a possible conflict of interest with the school by steering clear of having a school employee lead fund raising, maintain accounting records or hold a leadership position in the organization.
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BOARD POLICY

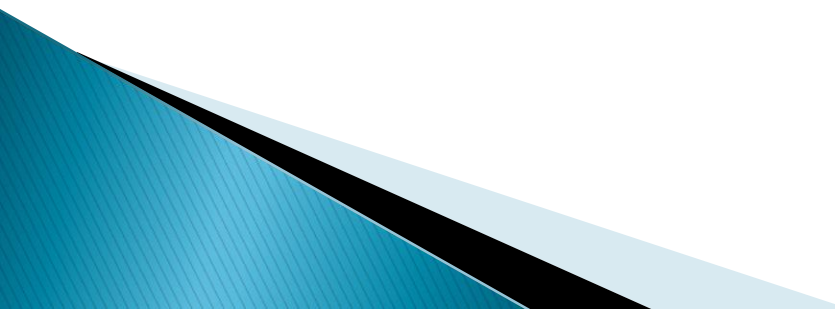
School-related organizations that do not wish to be separate will be under the fiduciary control of the principal and will be required to comply with the following:

- ▶ **Admission receipts:** Admission receipts to all athletic events on school property are school funds and must be remitted to control of the appropriate school employee immediately.
 - ▶ **Concession receipts:** Concession operation revenues at athletic events on school property are school funds, and the profit from the concession operation must be remitted to the control of the appropriate school employee immediately. A detailed profit and loss statement should be compiled and maintained for review by school officials. Conversely, if the school purchased the concession items, all of the funds should be remitted to the school. The school and the organization operating the concessions are allowed to have a written agreement that provides a reasonable commission to organizations in return for the volunteer services provided by the organization.
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BOARD POLICY

- ▶ **Parking fees:** Parking fees to any school function are school funds and must be remitted to the appropriate school employee immediately. The school and the organization operating the parking are allowed to have a written agreement that provides a reasonable commission to the organization in return for the volunteer services provided by the organization.
 - ▶ **Off campus events:** If the school activity occurs off school property, the distribution of admission, concession, parking and similar revenue and/or allocation of costs should be governed by an agreement between the school, organization and entity hosting the event. In this case, the school should receive most of the revenue generated from the event, though the booster organization and/or hosting entity would be entitled to at least their direct out-of-pocket costs (including volunteers' donated time) in sponsoring the event.
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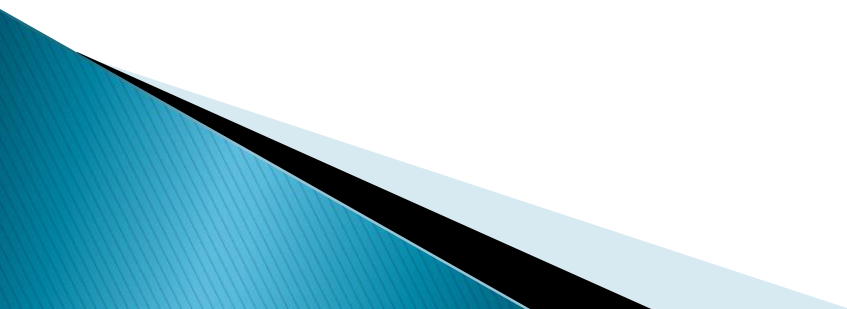
BOARD POLICY

- ▶ **On campus events:** If the organization operates a training camp, exhibition or competition involving an activity of the school, there should be an agreement governing the use of school property and distribution of any costs or receipts generated by the event. Generally, the school should receive any funds generated by the event if it is held on school property.
 - ▶ **Paying school employees:** Payments – including salaries, stipends, services, expenses or any other form of compensation – made to school system employees must be forwarded to the central office for proper processing.
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ACCOUNTING FOR BOOSTERS & SUPPORT ORGANIZATIONS

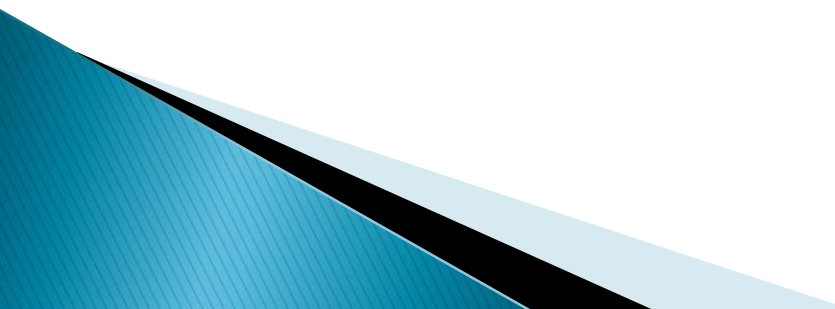
**TALLADEGA COUNTY
BOARD OF EDUCATION**

GUIDELINES

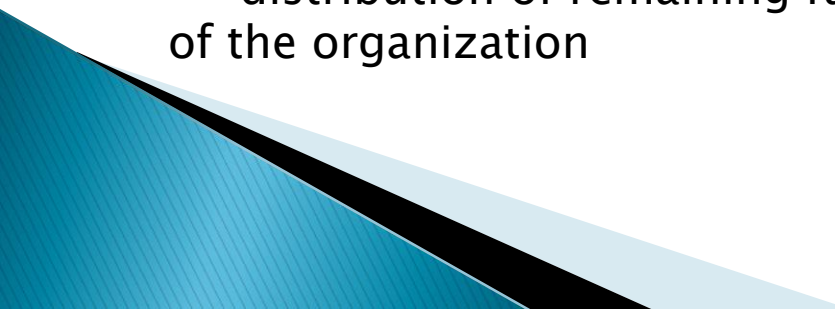


PARENT ORGANIZATIONS / BOOSTER CLUBS GUIDELINES

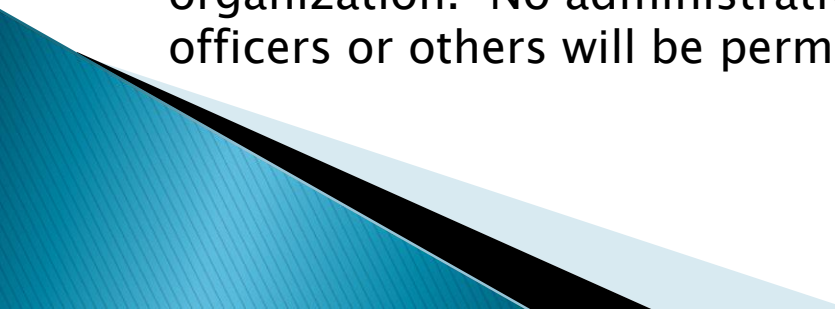
Booster clubs and parent organizations are encouraged to promote a positive relationship between the school and the community. The primary purpose of these organizations is to assist and support the school in recognizing and promoting student activities. The principal is responsible for maintaining close communication with such organizations to ensure the organization's goals and activities are in compliance with Board policies. The following criteria will be used by the principal in determining if an organization will be permitted to operate as a booster club or parent organization. All such organizations must be approved annually by the coordinator of extracurricular activities and Board of Education.



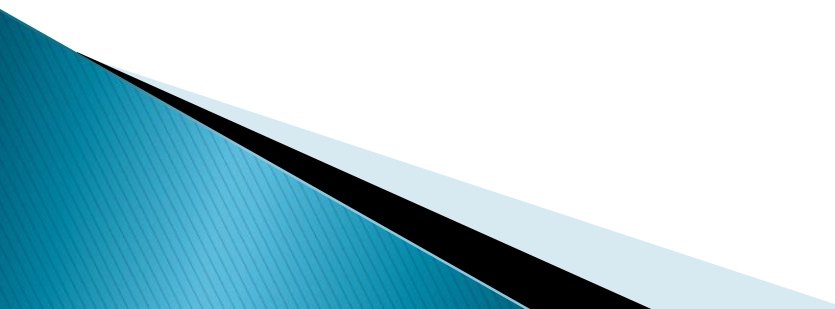
GUIDELINES

1. The "Request for Certification of Parent Organization/Booster Club" must be completed and submitted to the Chief School Financial Officer by the first business day of August each year. Each form must be approved by the coordinator of extracurricular activities and by the Board of Education at their next scheduled regular meeting.
 2. The organization must be managed or operated by adults, rather than students, and will file its by-laws, charter and/or constitution with the principal. These will clearly identify the organization as a parent organization or booster club separate from school district student organizations and will provide details of the structure of the organization including:
 - officers and their duties
 - election of officers and term limits
 - purpose and goals
 - dues structure, if any
 - intended use of funds generated by the organization
 - distribution of remaining funds upon termination of the organization
- 

GUIDELINES

3. The organization must include *at least* one representative from the school faculty as a liaison.
 4. No employee of the Board of Education shall serve as the treasurer or *authorized check signer* of any booster club or parent organization.
 5. Students will not participate in fundraising during regular class periods. Participation in extracurricular activities can not be dependent upon fundraising – no student can be required to participate in fundraising. Talladega County Schools Board of Education Policy JK–Solicitation must be followed (following section).
 6. Use of school property by the organization for its activities will meet all regulations established by the Board.
 7. All funds raised by the organization will be used to achieve the stated purposes and goals of the organization. No administrative fees or stipends to officers or others will be permitted.
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GUIDELINES


8. All capital outlay or equipment purchases equal to or in excess of \$2,000 must be **pre-approved** by the school principal, chief school financial officer, and coordinator of extracurricular activities. The form should be submitted to the Chief School Financial Officer, Talladega County Schools, P.O. Box 887, Talladega, AL 35161. Approval decision will be made and returned by mail within ten (10) business days.
 9. The organization must maintain bank records, financial records, and tax status separate from the school. **No debit/credit cards are allowed.** The organization will provide to the principal, *monthly* or upon request, a complete set of financial records or detailed treasurer's report. A review of these records shall be conducted under the direction of the principal. Based on the results of this review, additional procedures may be conducted.
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GUIDELINES

10. In no manner will board sanctioning of an organization preclude the organization from compliance with state and federal laws as they pertain to equal opportunity and treatment of all students. Gifts of services provided to the school shall comply with Title IX, Education Amendment of 1972, 20 U.S.C., 1681, et. seq. 1
11. A fundraising activity is considered to be any activity that is intended to generate a profit, through commercial solicitation of sale of products or services to the general public at large. Activities that are conducted as "community building" or "parent involvement" that also may generate a profit are NOT considered fund-raising activities, e.g., school bake sales, walk-a-thons, fall festivals, in-school ballgames, concession sales, dances, etc.

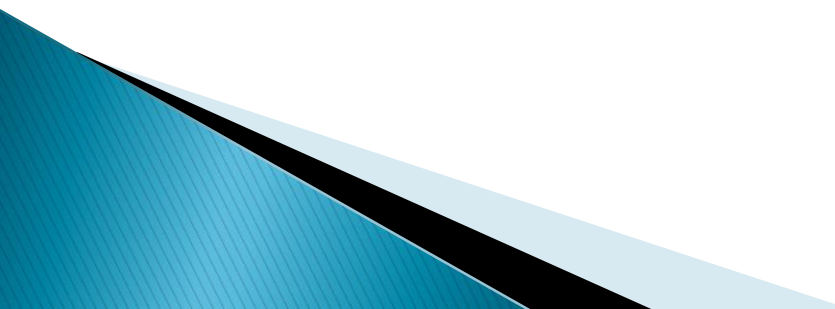
Fundraising activities considered commercial solicitation as defined above must have the approval of the principal and the coordinator of extracurricular activities.

Activities considered "community building" or "parent involvement" as defined above must have the approval of the principal only.



GUIDELINES

No student shall participate in door-to-door sales for any kind of activity.

12. Parent Organization and Booster Clubs shall indemnify, defend, and hold Talladega County Board of Education, its employees, and its schools, harmless to the extent permitted by applicable law from and against any and all claims, actions, proceedings, costs, damages, losses, liabilities, and expenses (including attorney's fees and costs) arising out of or in connection with: (a) Parent Organization and Booster Club's use of Talladega County Schools' facilities; and/or (b) Parent Organization and Booster Club's operations in support of Talladega County Schools.
 13. The Board reserves the right to revoke the sanctioning of any organization if it is found that the organization's operations and purpose are not consistent with the policies adopted by the Board.
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ACCOUNTING FOR BOOSTERS & SUPPORT ORGANIZATIONS

**TALLADEGA COUNTY
BOARD OF EDUCATION**

FILE: JK



SOLICITATION

The school system shall strive to safeguard students and parent(s) or guardian(s) from undue solicitations. Outside organizations shall not be permitted to solicit, advertise, or sell goods or services through the schools of the school system unless authorized by the Superintendent.

Participation in any fund-raising or charity drive sponsored by the school or outside agency shall not be cause for embarrassment to those who do not or cannot participate or contribute.

All fund-raising and charity drives sponsored by a school must receive the approval of the principal and the Superintendent.

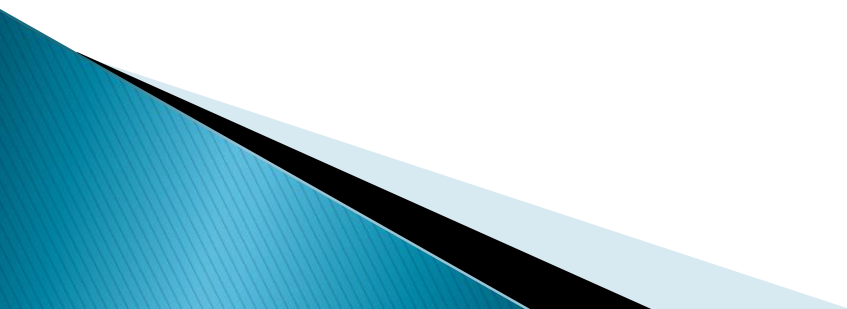
On-Campus

Principals are encouraged to keep school-sponsored activities that require on-campus solicitation by students to the absolute minimum.

Principals shall not permit students to sell goods or services in places other than the school campus. The selling of goods and services by students on campus during school hours shall not be permitted during class time.

Off-Campus

Principals shall not permit students to sell goods or services away from the school campuses; no door-to-door solicitations shall be permitted.



Approval

When such activities involving students are conducted away from the school campus, approval must be received from the Board.

Principals, staff members, and appropriate students shall compile annually a tentative list of all fund raising or charity drives to be sponsored by the school and submit to the Superintendent for review and/or approval or submission to the Board for approval.

**PARENT ORGANIZATION/BOOSTER CLUB
CAPITAL OUTLAY OR EQUIPMENT REQUEST**

AREA OF NEED:

- Computer Equipment
- Classroom Instructional Equipment
- Athletic and Physical Education Equipment
- Cafeteria Equipment
- Grounds and Custodial Equipment
- Building New Construction
- Parking Lots
- Other

Detailed Description of Capital Item: -----

Maintenance Review/Specs: -----

Specific Location: -----

Estimated Cost: -----

Parent Org./Booster President: ----- Date: -----

Principal: ----- Date: -----

Coord. Of Extracurricular Activities: ----- Date: -----

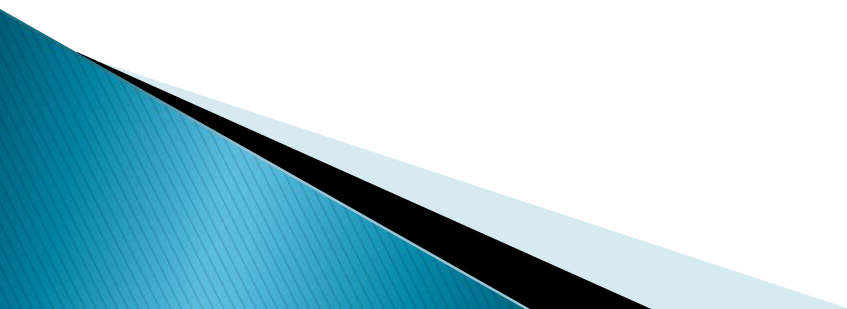
C.S.F.O.: ----- Date: -----

Board of Education: ----- Date: -----

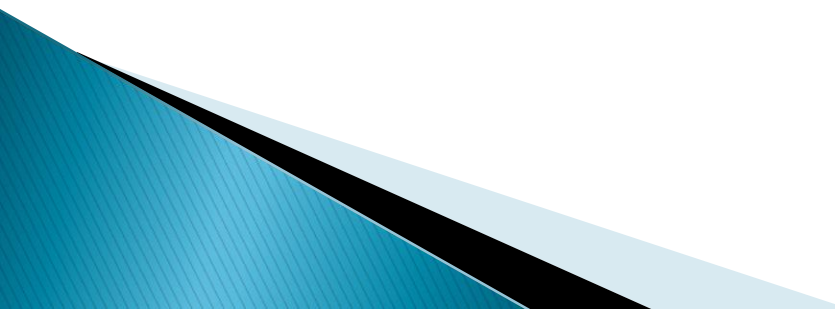
ACCOUNTING FOR BOOSTERS & SUPPORT ORGANIZATIONS

**TALLADEGA COUNTY
BOARD OF EDUCATION**

REQUIRED DOCUMENTS



REQUIRED DOCUMENTS

- ▶ Request to Operate Outside the Control of the School Form
 - ▶ Request for Certification Form
 - ▶ Copy of Internal Revenue/Federal Tax Identification Number
 - ▶ Copy of the Bank Statements/Showing a separate address from the school address
 - ▶ Copy of the Fidelity Bond for the Treasurer
 - ▶ Copy of the By-Laws/Constitution
 - ▶ Copy of the Audit Report
- 

Request to Operate Parent Organization/Booster Clubs Outside the Control of the School

School: _____

Name of Organization/Club: _____

Contact Person: _____

Telephone: (h)_____ (w)_____ (c) _____

E-Mail: _____

IRS Employer Identification #: _____

*Fidelity bond for treasurer is attached: Yes _____ No _____

I certify that the _____ will adhere to the following requirements:

1. Annual audit report will be submitted to the Chief School Financial Officer no later than **April 30** of each year. Audit teams can be composed of organization members excluding officers.
2. Financial records will be made available to the school's auditors and the school principal upon request.
3. Proof of fidelity bond for the treasurer will be provided.
4. No payment or benefit will be provided to any school employee in violation of the State Ethics Law. The law can be viewed at www.ethics.alalinc.net.
5. No purchases will be made in violation of Title IX.

Parent Organization/Club President

Date

*Recommended amount for the fidelity bond is the largest balance anticipated during the current fiscal year.

Request for Certification of Parent Organization or Booster Club

School _____

Name of Organization/Club _____

Contact Person _____ E-Mail _____

Telephone (H) _____ (W) _____ (C) _____

1. Attach a copy of the by-laws and/or constitution adopted by the organization.

List current officers of the organization below:

Name _____ Title _____ **President**

Name _____ Title _____ ***Treasurer**

Name _____ Title _____

Name _____ Title _____

Name _____ Title _____

** Treasurer cannot be an employee of Talladega County Schools.*

2. Name of Bank _____ Bank Account #(s) _____

**Authorized Check Signers (two signatures required)*

** Check Signer cannot be an employee of Talladega County Schools.*

3. List faculty liaison(s):

Name _____ Name _____

I certify that the information submitted, including attachments, is true and correct. Our organization has received and reviewed the Talladega County Schools' Board of Education Policy LE-School Community Organization Relations (attached). We agree to abide by the provisions of the policy.

PTO/Club President _____ Date _____

Recommended for Certification:

Principal _____ Date _____

Chief School Financial Officer _____ Date _____

Coord. of Extracurricular Activities _____ Date _____

Board of Education _____ Date _____

PARENT ORGANIZATION/BOOSTER CLUB FUNDRAISER REQUEST

NAME OF ORGANIZATION _____

FUNDRAISER _____

PURPOSE _____

DATE(S) _____

PRESIDENT SIGNATURE _____

PRINCIPAL APPROVAL

DATE

CHIEF SCHOOL FINANCIAL OFFICER APPROVAL

DATE

COORD OF EXTRACURRICULAR ACTIVITIES APPROVAL

DATE

BUDGET

August 31, 2012

ABC Soccer Booster Club

XYZ HIGH SCHOOL

Revenues

Budgeted

Actual

Concession Sales	2500.00
Candy Sales	2000.00
Fundraiser - Car Wash	625.00
Sign Sales	1500.00
Donations	500.00
Dues - \$75/per player	1050.00

4500.00
1000.00
800.00
1500.00
250.00
1050.00

Total Revenues

8175.00

8900.00

Expenses

Advertising - Car Wash	20.00
Bank Charges \$5/Mo	60.00
Banquet Decorations	
Banquet Food	
Bus Driver	70.00
Car Wash Supplies	30.00
Concession - Food Items	500.00
Concession - Supplies	126.00
Dues and Subscriptions	1000.00
Equipment - Soccer Balls	200.00
Office Supplies	
Postage	
Transportation	75.00
Trophies	350.00
Uniforms	550.00
Utilities - Power	400.00
Other - list details	

0.00
60.00
55.00
30.00
1000.00
300.00
1000.00
222.00
0.00
150.00
550.00
400.00

Total Expenses

3381.00

3767.00

Balance

4794.00

5133.00

REQUEST TO EXPEND FUNDS

Date:					Check #		
Amount:	\$						
Person Requesting Funds:							
Funds Requested For:							
Budgeted Item:	Yes	No	Authorizing Signature				
Attach Documentation	<input type="checkbox"/>						
President:					Date:		
Treasurer:					Date:		

8/31/2012

PRESIDENT: _____ Date _____

RECEIPT

RECEIPT NUMBER

2001

DATE:

1/1/2012

RECEIVED OF:

SUZIE SMITH

AMOUNT RECEIVED:

TWENTY-FIVE DOLLARS AND NO/100_____

DOLLARS \$

25.00

FOR:

CANDY SALES

AMOUNT

CHECK

×

\$10.00	1254;7005
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CASH

X

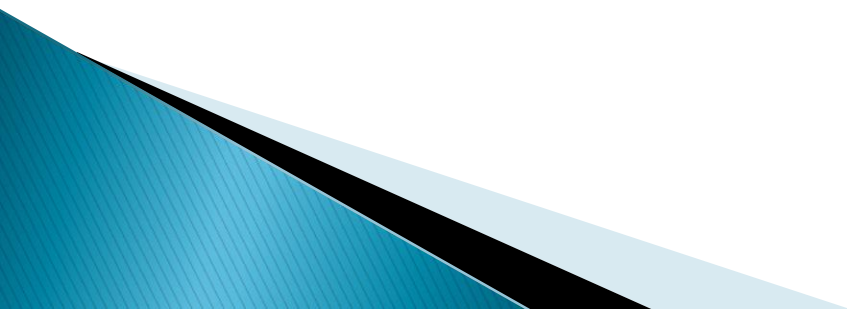
\$15.00

RECEIVED BY:

Joan Jones

REVIEW

GENERAL COMMENTS



QUESTIONS

