

BUTLER COUNTY SCHOOLS

Booster Club & School Related Organizations Financial Guidelines



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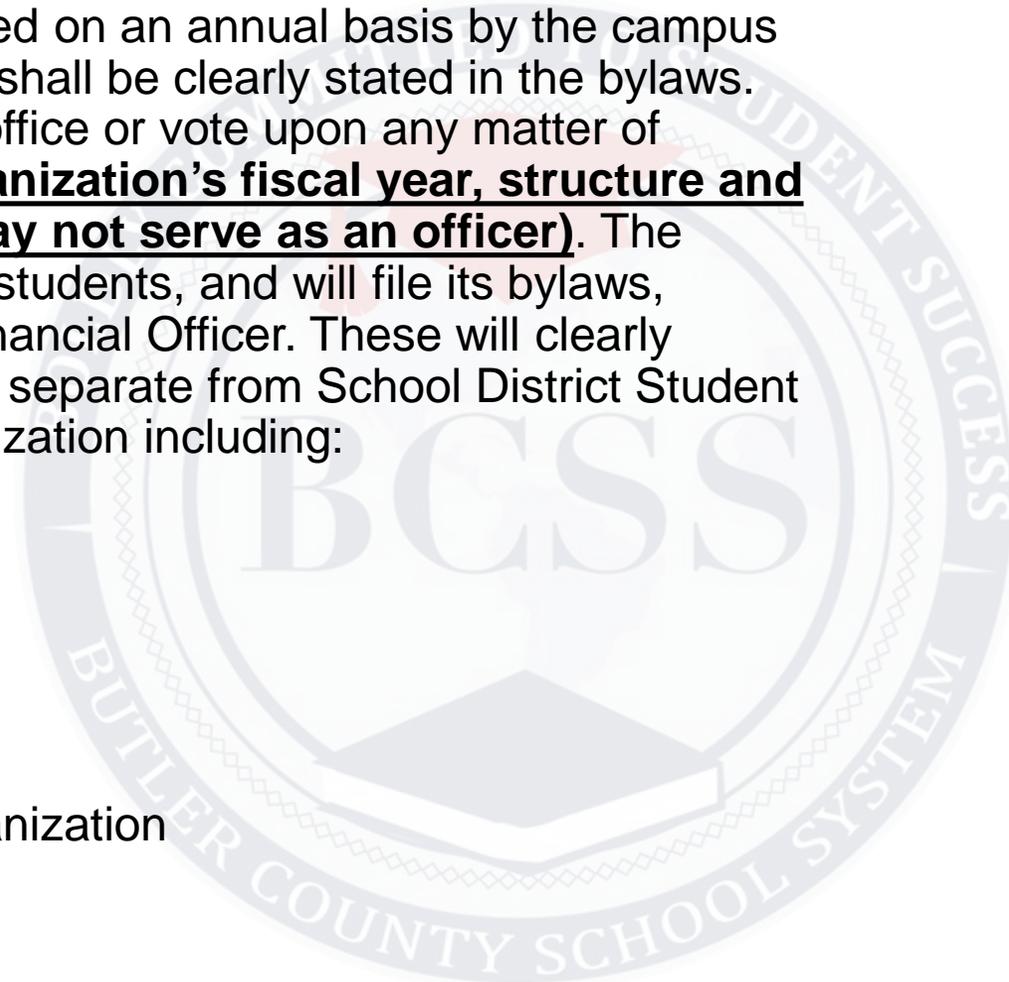


ROLE OF THE ORGANIZATION

Booster clubs and school support organizations help promote, support, and improve the extra- curricular activities of the schools in the Butler County 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 and other parent groups as also representing the school, it is necessary for them to follow these requirements regarding their relationship with the school. The school administration will meet no less than annually with Booster Clubs and parent groups to train and monitor their activity as it relates to the school. When offered, Boosters Clubs and parent groups will participate in the training.

Each organization must maintain bylaws that are jointly reviewed on an annual basis by the campus principal and the organization's officers. The rules of membership shall be clearly stated in the bylaws. Only active members in good standing shall be permitted to hold office or vote upon any matter of business of the organization. **The bylaws must address the organization's fiscal year, structure and the method to be used to elect officers (district employees may not serve as an officer).** The organization must be managed or operated by adults, rather than students, and will file its bylaws, Charter and/or Constitution with the Principal and Chief School Financial Officer. 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



APPROVAL PROCESS

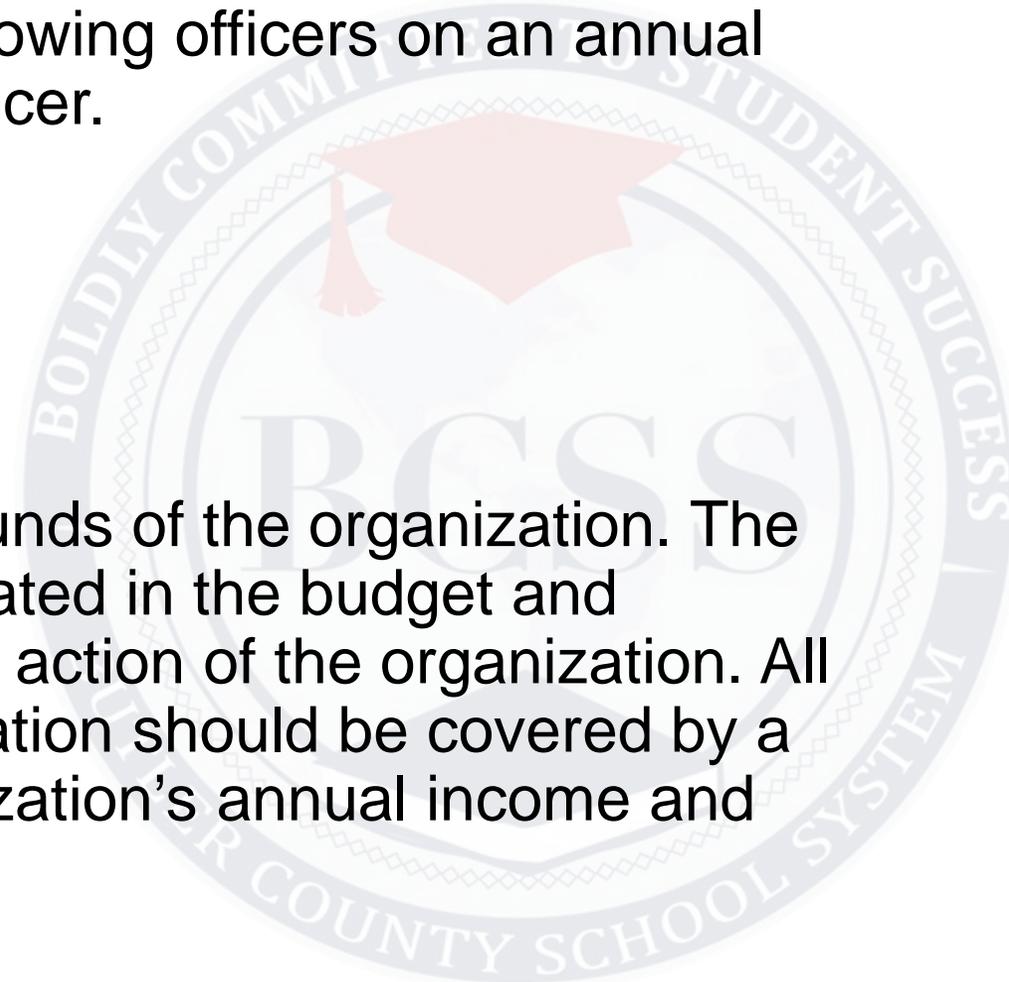
There is an approval process to establish a booster club and school support organization (see Appendix). The **“Registration and Approval” form along with the “Officer/Bank Information” form must be completed and submitted to the Chief School Financial Officer no later than the first day of school.** The “Registration and Approval” form should only be done once. Once an organization has approval, they will continue to operate until such time they elect to dissolve the organization. The “Officer/Bank Information” form has to be submitted EVERY year. The “Registration and Approval” form must be approved by the Superintendent.

OFFICERS OF ORGANIZATION

At a minimum, the organization shall elect the following officers on an annual basis. District employees may not serve as an officer.

- **PRESIDENT**
- **VICE PRESIDENT**
- **SECRETARY**
- **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 executive board.

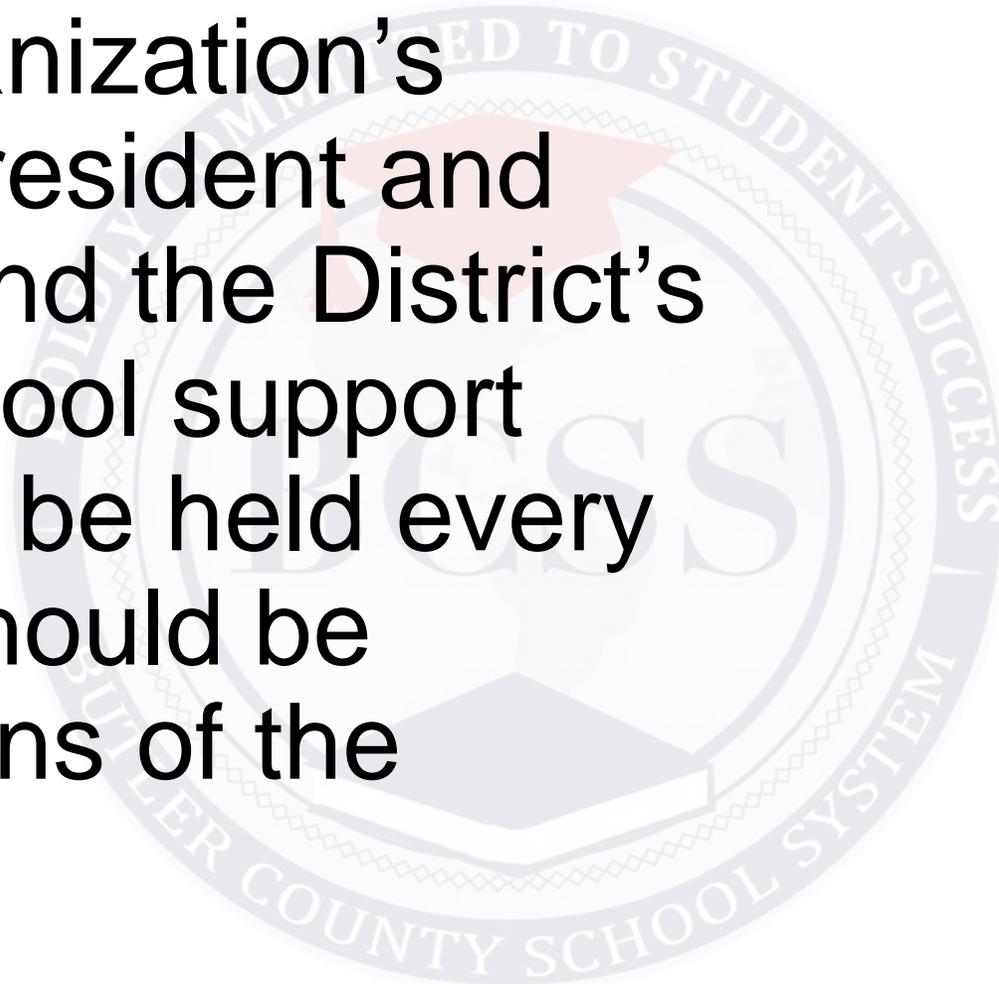


STANDARDS FOR MEETINGS

- Notice of all meetings of the organization should be published at the campus prior to the meeting date, except as provided by the organization's bylaws.
- The notice should clearly indicate the date and time of the meeting and the items to be discussed.
- School principal or designee should sit in on all meetings.

TRAINING REQUIREMENTS

Two members from each organization's executive board (preferably president and treasurer) are required to attend the District's **annual** booster clubs and school support organizations training that will be held every year. Training requirements should be implemented into the operations of the organization.



AUDIT COMMITTEE

At the end of the organizations year (established in bylaws), an audit of the organization's financial records should be conducted. The audit should be performed by someone who is independent from day-to-day financial activities. Ideally, this audit should be performed by a group of three individuals; however, if the membership size does not allow, the audit may be performed by two individuals.

AUDIT COMMITTEE

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 organization funds have been followed;
- Ensure that expenditures have been appropriately received and occurred in a manner consistent with the organization's bylaws;
- Ensure that all revenues have been appropriately received and recorded;
- Submit a copy of the audited financial report to the campus principal or designee and Chief School Financial Officer.
- The audit committee shall make a report to the general membership upon completion of the audit.

AUDIT COMMITTEE

Any discrepancies noted shall be brought to the attention of the president of the organization and a resolution reached prior to presentation. All officers of the organization shall make records available as requested by the committee.

The audit should be completed no later than 90 days after the end of the organization's year (established in bylaws) and provided to the Chief School Financial Officer and Principal.

RULES FOR DISSOLUTION

The organization must determine the distribution and usage of treasury monies and other assets 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 organization's original purpose – i.e. band booster funds would remain with the musical program at that particular campus.

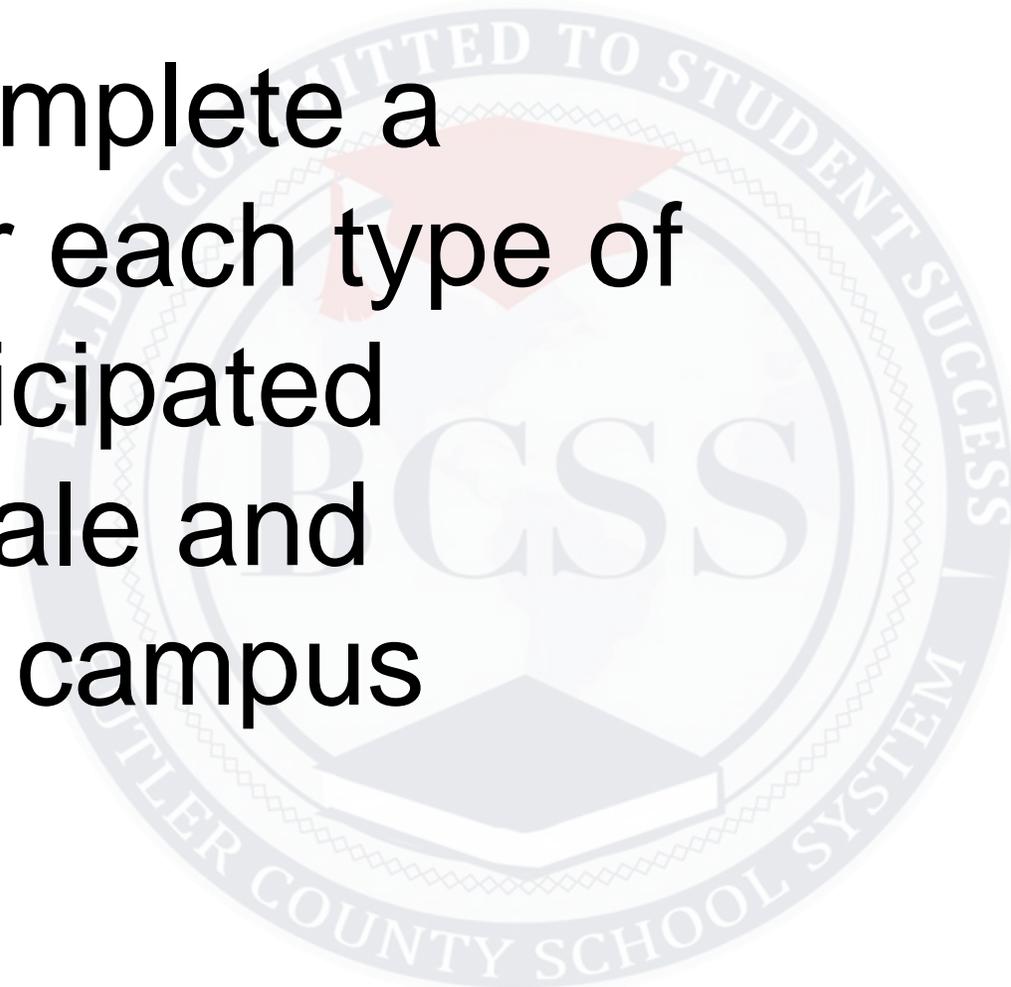
If the organization is a 501 (c)(3) organization, any other distribution of funds could void the organization's tax exempt status and force it into a fully taxable situation.

ACCOUNTING FOR TRANSACTIONS

- All funds are to be deposited into bank account.
- Mailing address for bank statements should be a Post Office box.
- All purchases should be made with checks and signed by two people.
- Bank statements should be reconciled monthly.
- End of Year Financial Report should be done annually and submitted by October 30th .

FUNDRAISING

All organizations should complete a “fundraising application” for each type of planned, scheduled, or anticipated event, activity, or product sale and receive the approval of the campus Principal.

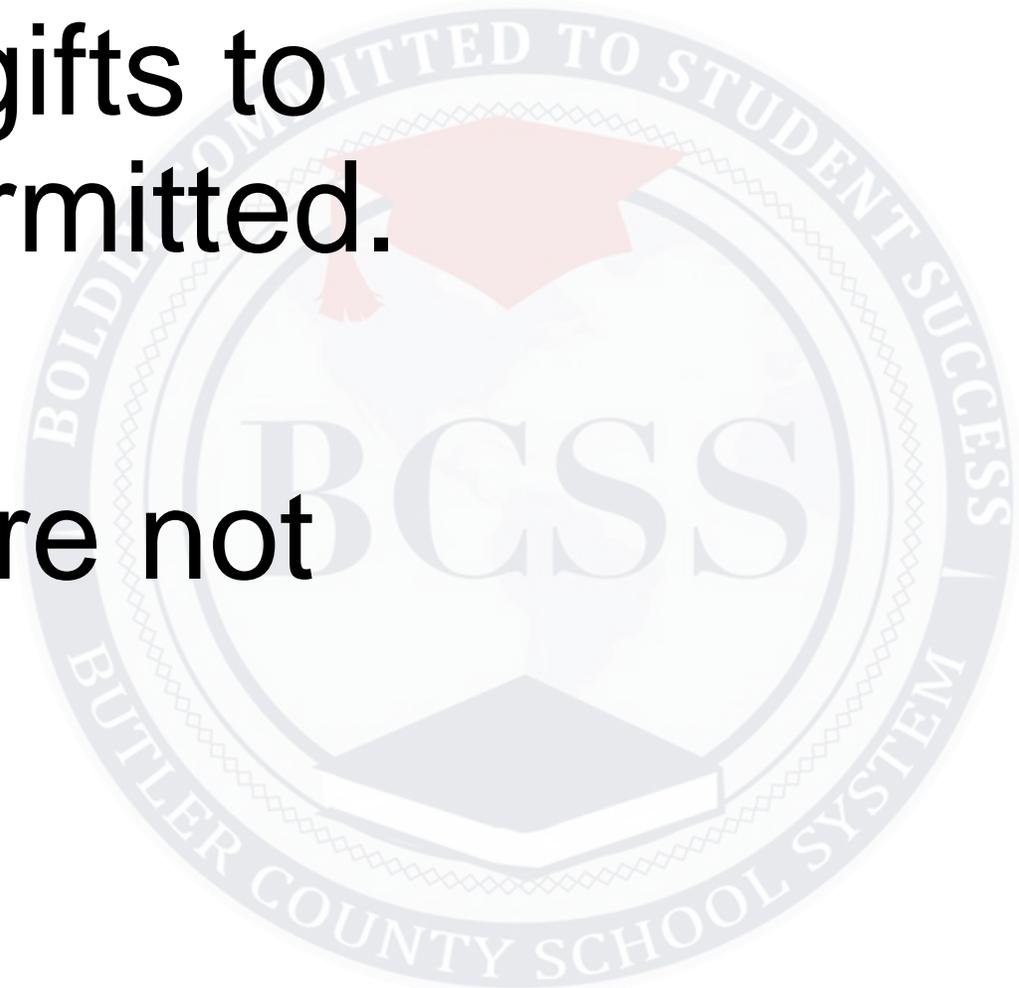


RAFFLES

Fundraising activities that involve an element of chance (i.e. raffle, drawing, or split-the-pot) are not allowable on school facilities nor can school employees be involved in any manner.

RESTRICTIONS

- Direct payments and gifts to employees are not permitted.
- Alcoholic purchases are not permitted.



CHECKLIST:

- 1.Acknowledgement of Guidelines** – to be SIGNED and turned in YEARLY by 1st day of school to CSFO and Principal
- 2.Registration & Approval Form** – to be SIGNED and turned in ONCE by the 1st day of school to the CSFO and Principal at the creation of organization
- 3.Officer/Bank Information Form** – to be completed and turned in YEARLY by 1st day of school to CSFO and Principal
- 4.Fidelity Bond** – Must provide proof of bond YEARLY to CSFO and Principal
- 5.Bylaws** – to be provided to CSFO and Principal YEARLY
- 6.Annual audit** – to be completed YEARLY no later than 90 days after completion of year (to be established in bylaws) Turn in to CSFO and Principal
- 7.End Of Year Financial Report** – to be completed YEARLY and turned in by October 30th to CSFO and Principal

BUTLER COUNTY SCHOOLS **SUMMARY**



- Parent support organizations provide an invaluable service to our school district.
- There should be established guidelines and policies at the board level for them to follow.
- It is the Board's responsibility to insure these guidelines are being communicated and controls are in place to monitor compliance.

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Brandi Mosley, Chief School Financial Officer

October 2016