

## **SANCTIONING OF PARENT ORGANIZATIONS AND BOOSTER CLUBS**

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 students' activities. The principal is responsible for maintaining close communication with such organizations to ensure the organizations' goals are in compliance with district policies. After receiving the superintendent's recommendation, the following criteria will be used in determining if an organization will be recognized (sanctioned) by the Board of Education as a viable booster club or parent organization.

1. The organization must be managed or operated by adults, rather than students, and will present its by-laws and/or constitution to the board of education. 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:
  - A. Officers and their duties;
  - B. Election of officers and term limits;
  - C. Purpose and goals;
  - D. Dues structure, if any;
  - E. Intended use of funds generated by the organization.
2. The organization must include one representative from the school faculty as a sponsor.
3. No fund raising activities will be conducted within the school by the organization during school hours and students will not participate during regular class periods.
4. The organization may not use school materials in advertising its activities. Use of school property by the organization for its activities will meet all regulations established by the board. (See policy GK.)
5. 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.
6. The organization must maintain bank, financial, and tax exempt status separate from the school. The organization will provide to the board of education, annually or upon request, a complete set of financial records or detailed treasurer's report.

**SANCTIONING OF PARENT ORGANIZATIONS AND BOOSTER CLUBS (Cont.)**

7. Any plan, project, or movement instituted to expand, modernize, renovate, or render maintenance to school-controlled and/or owned properties, or provide academic achievement awards and other educational recognition to students or student bodies will be presented to the board of education in official session for its consideration, comment, evaluation, approval, and sponsorship. This must be done before any public announcement is made.
8. 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 or services provided to the school should benefit both boys' and girls' activities.
9. The board of education 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 and procedures adopted by the board of education.

**REFERENCE: 70 O.S. §5-129.1**

**Title IX, Education Amendment of 1972, 20 U.S.C. §1681, et seq.**

***THIS POLICY REQUIRED BY LAW.***

**APPLICATION FOR SANCTIONING**

This is a request for sanctioning by the Applicant to the Board of Education, pursuant to which the funds collected by the Applicant are exempt from the statutory controls over school activity funds. The Applicant is a student achievement program or a parent-teacher association or organization.

Name of Applicant:

Applicant's Address:

Applicant's Taxpayer I.D. Number:

Applicant's Representative from whom additional information may be obtained:

Applicant's Telephone Number:

Applicant's Purpose, Goals, and Organizational Structure:

Describe how the school district and its students will benefit if the Applicant is sanctioned:

Applicant certifies that it does not and will not discriminate with respect to its benefits, membership, programs, operation, or organization on the basis of race, gender, age, religion, national origin, or disability.

Applicant acknowledges that the board of education has the discretion to sanction or decline the Applicant, and the decision of the board of education is final and nonappealable. Applicant further acknowledges that (a) the board of education may, at any time, request the records maintained by the Applicant, which the Applicant will promptly make available, and (b) the board of education may, at any time it believes it is in the best interests of the school district to do so, withdraw sanctioning, and the decision of the board of education is final and nonappealable.

## APPLICATION FOR SANCTIONING (Cont.)

Applicant also acknowledges that, in order for the school district to consider whether to maintain the sanctioning action of Applicant, Applicant shall provide to the board of education, upon request, on an annual basis, by July 1 of each year, the audit report, if any, for Applicant's recently ended fiscal year, prepared by an independent accounting firm.

Instructions for Completing Application:

1. Complete this application and the attached financial statement.  
Please print or type. If necessary, use additional sheets of paper.
2. Sign and date this application.
3. Deliver the application to:

\_\_\_\_\_ (name)  
\_\_\_\_\_ Public Schools  
\_\_\_\_\_ address  
\_\_\_\_\_

\_\_\_\_\_  
Applicant

By: \_\_\_\_\_ Date: \_\_\_\_\_

## APPLICATION FOR SANCTIONING (Cont.)

### ORGANIZATION/ASSOCIATION FINANCIAL STATEMENT UNAUDITED

Name of Organization/Association: \_\_\_\_\_

FINANCIAL ACTIVITY FOR SCHOOL YEAR \_\_\_\_\_

Beginning Cash Balance, July 1, \_\_\_\_\_ \$ \_\_\_\_\_

#### Collections:

Fund-raiser, Merchandise Sales, Etc.	\$ _____
Donations	\$ _____
Contributions	\$ _____
Other (list)	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Total Collections \$ \_\_\_\_\_

#### Expenditures:

Fund Raising Expenses	\$ _____
Supplies/Materials	\$ _____
Advertising	\$ _____
Postage, Mailings, etc.	\$ _____
Equipment	\$ _____
Donations/Contributions	\$ _____
Other (list)	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Total Expenditures \$ \_\_\_\_\_

Ending Cash Balance, June 30, \_\_\_\_\_ \$ \_\_\_\_\_

I, the undersigned officer of the above-named organization/association, do hereby certify that this is a true and complete representation of the organization's financial activity for the \_\_\_\_\_ school year, to the best of my knowledge and belief. I further certify that, in accordance with the policy of the \_\_\_\_\_ Board of Education, I/we may be required to submit further financial information on the organization/association at the request of the board of education, and the failure to do so may result in revocation of the board's sanctioning approval.

Officer/Director: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_

Received and reviewed by \_\_\_\_\_ Public Schools:

Name/Title: \_\_\_\_\_ Date: \_\_\_\_\_

## **SANCTIONING OF ORGANIZATIONS AND ASSOCIATIONS (PROCEDURES)**

In compliance with the provisions of state law, the \_\_\_\_\_ Public Schools district has established procedures to provide for sanctioning of organizations and associations exempted or applying to be exempted from statutory controls and board policies and procedures pertaining to school activity funds.

Organizations have the following options regarding the management of their funds related to the \_\_\_\_\_ Public Schools district:

1. Funds may be deposited and expended through a board-approved school activity account at the local school site. Organizations that choose to deposit funds in a board-approved school activity account must follow the district's policies and procedures for school activity funds.
2. Funds may be deposited and expended through an organization's local bank account and shall be exempt from regulations of the district's school activity fund upon being granted sanctioned status by the board of education under the requirements of these procedures.

Organizations that have previously obtained IRS designation as 501(c)(3) organizations are still required to apply for sanctioning by the board of education.

### Procedures for Sanctioning by the Board of Education

1. All organizations and associations wishing to be sanctioned shall make application to the board of education on an annual basis.
2. Application for sanctioning must be completed by the organization or association prior to July 1 each year.
3. The completed application form must be submitted for review to the superintendent of schools.
4. The superintendent will make a recommendation to the board concerning the organization seeking to be sanctioned.
5. The board will review the organization's application and determine whether to approve or decline the sanctioning request.
6. Sanctioning shall be approved by the board on a one-year basis only (July 1 to June 30). The board shall consider all sanctioning applications at the beginning of the fiscal year (normally the July and August board meetings).
7. The board of education's decision is final and nonappealable.
8. Following the first year of sanctioning, each organization or association shall provide, with its applications for sanctioning, a set of its unaudited financial statements.



**SANCTIONING OF ORGANIZATIONS AND ASSOCIATIONS, PROCEDURES (Cont.)**

In reviewing the annual application for sanctioning, the board may require the organization to provide additional financial information in any of the following formats:

1. A compilation of its financial statements prepared by a Certified Public Accountant (CPA) or Public Accountant (PA) who is licensed to practice public accounting in the State of Oklahoma.
2. A review of its financial statements prepared by a CPA or PA who is licensed to practice public accounting in the State of Oklahoma.
3. An audit of its financial statements prepared by a CPA or PA who is licensed to practice public accounting in the State of Oklahoma.

It should be noted that sanctioning by the board of education in no way grants the organization or association "tax-exempt" status for its operations, nor does it grant "tax-deductible" status to its donors. The organization or association should consult a tax professional for advice on these matters.