

MADISON COUNTY SCHOOLS



BOOSTER & SUPPORT ORGANIZATIONS GUIDELINES



Madison County School System Booster and Supporting Organizations Guidelines

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

It is the Madison County Board of Education's desire and responsibility to ensure that guidelines for operating Booster and other Parent Organizations are communicated and followed. Financial Procedures Manual for the Madison County Board of Education may be found on the MCSS website under the Finance Department. For assistance with PTA/PTO policies and procedures, visit the PTA/PTO webpage on the MCSS website. You may also contact the MCSS Communications Department for assistance.

TABLE OF CONTENTS

Booster Club Requirements	Page 1	Fundraisers	Page 7
Parent Organizations(PTA/PTO)	Page 2	Participation Fees	Page 7
MCBOE Policy	Page 3	Minimal Nutritional Value	Page 7
Public versus Non-Public Funds	Page 4	Request for Extra Pay	Page 8
Submitting- Paperwork- Receipting Money	Page 5	Coaches' Aides	Page 8
Submitting Paperwork- Requisitions & Purchase Orders	Page 6	Self-Work Projects	Page 8
Admissions	Page 6	Alabama Ethics Law	Page 9
Employee Badges	Page 6	Registration and Approval Form	Page 10
Parking Charges	Page 6	Officer Information Form	Page 11
Concessions	Page 6		

BOOSTER CLUB REQUIREMENTS

Booster Clubs help promote, support, and improve extracurricular local school activities in the Madison County School System. Each local school principal is responsible for the communication between the school and its Booster Clubs and other parent groups. Since Booster Clubs also represent the local schools, it is necessary for them to follow the requirements and guidelines of the District.

The school administration should periodically meet with Booster Clubs to train, inform, and monitor their activity as it relates to the school.

Relationship with the School:

The principal or a designee should be invited to all meetings and approve any activity of the Club that affects the school.

Booster Clubs do not have the authority to direct the duties of a school system employee nor do Booster Clubs have the authority to spend money for the school's benefit without the knowledge and approval of the principal or designee.

The scheduling of contests, rules for participation, methods of earning letters and all other criteria dealing with school programs are under the jurisdiction of the local school administration. The school administration should apprise Booster Clubs of all school activities related to the purpose of the Club. The principal has the authority to dissolve the relationship between the school and the Booster Club at any time.

Requirements

- Minutes should be taken at each meeting and kept on file with the Club.
- All expenditures of any Athletic Booster Club should be itemized to ensure that required expenditures are reported in conjunction with gender equity state reporting requirements.
- All funds remaining in the treasury of a dissolved Booster Club should be spent to support that particular program.
- All questions by Booster Club members concerning policy or procedure of the Madison County School System are to be directed to the individual school's principal or his/her designated representative.

Policies

- Booster Organizations are not allowed to have outside checking accounts.
- Booster organizations are formed to support the operation of school-sponsored extra-curricular activities in a variety of ways. These activities/funds must be under the control of the local school and flow through the local school's books.
- While providing additional financial support for a particular extra-curricular activity, the volunteers in the Booster organizations also enhance community support that often benefits all of the students at a school.

- Generally, the activities for Booster organizations are considered non-public funds. However, these organizations will become public school funds if:
 - A school employee serves/holds a leadership position in the organization.
 - A school employee is involved with fundraising or maintains the accounting records of the organization.
- Specific activities of a booster organization are automatically considered public funds if:
 - A) The organization collects admission to a school function
 - B) The organization operates a concession on school property at a school function
 - C) The organization collects parking fees for a school function
 - D) The organization operates a training camp that includes students of the activity it supports.

In summary

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

PARENT ORGANIZATIONS(PTA/PTO)

Parent and Parent /Teacher Organizations provide a vital role in the education of students. In Alabama public schools, the PTA and the PTO are the most common parent organizations. Many parent organizations join 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.

The Parent Support Organizations work very closely with the District, but they are a separate entity altogether. The formation of the organization must be approved by an appropriate District Principal or Administrator. Parent Organization/Booster Club must adhere to various District policies and guidelines, as well as all federal and state regulatory guidelines.

These organizations must have:

- A separate employer identification number (EIN)
- A separate mailing address in order to maintain their own records and accounts outside the control of the school.

However, these organizations will become public school activities if:

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

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 officers of each support organization are responsible for the activities of the organization and shall ensure that the organization adheres to its bylaws, policies, and regulations related to its operation. Accountability for the funds these organizations control should include the following stipulations:

- The organization obtains an employer identification number for the IRS.
- The organization provides a report of the annual audit of the organization to the school.
- The organization makes its financial records and bank account available to the school's auditors and authorized school employees upon request. The organization provides proof of a fidelity bond for the treasurer. The organization complies with the State of Alabama Ethics Laws as it relates to any payment or benefit to a public employee.
- The organization meets the requirements of the Parent Group Policy passed by the MCBOE in 2018.

MCBOE Policy

[MCBOE Policy](#)

3.14 Affiliated Organizations

3.14.1 School Sponsored Organizations – School-sponsored student organizations will be subject to Board policies and procedures concerning fiscal management and will maintain organization funds in school accounts. All books, records, and official documents pertaining to the management of such organizations will be maintained at the local school and will be subject to examination and audit by the Superintendent or designee, the principal, or the State Examiners of Public Accounts. The use of funds collected, generated, or held by such organizations will be determined in accordance with the constitution, charter, or by-laws of the organization, with oversight by the sponsor of the organization, and subject to approval of the principal.

3.14.2 Booster Club and Other Affiliated Organizations- Other organizations that are affiliated with local schools are permitted to operate or raise funds on Board property or at Board sanctioned events only in conformity with Board and State Department of Education policies, procedures, and standards concerning the fiscal management of such organizations.

3.14.3 Parent Teacher Associations/Parent Teacher Organizations - PTA/PTO organizations that are affiliated with local schools are permitted to operate or raise funds on Board property or at Board sanctioned events only in conformity with Board and State Department of Education policies, procedures, and standards concerning fiscal management of such organizations.

3.14.3.1 In order to operate in or on behalf of a school in the Madison County School System, the PTA or PTO must have on file with the Board of Education the following documents:

- **PTA-**
 - PTA Charter indicating date of inception.
 - Proof of membership from State PTA for current fiscal year.
 - Current Bylaws.

- List of officers for current fiscal year.
- **PTO- operating within the school**
 - Signed Sponsor Form.
 - Officer Authorization Form for current fiscal year.
 - Current Bylaws.
- **PTO- operating outside the school**
 - Articles of Incorporation as required by the State of Alabama.
 - Initial Bylaws and Minutes of Organizational Meeting.
 - Official letter from IRS granting non-profit status.
 - Current Bylaws that include officers and responsibilities, fiscal year, and financial accountability requirements and procedures.

3.14.3.2 In order to operate in or on behalf of a school in the Madison County School System, the PTA or PTO must provide to the Board of Education copies of the following by no later than August 1 each year.

- Proof of federal tax filing for the previous fiscal year.
- Final Financial Report for previous fiscal year.
- Proof of Annual Financial Review for previous fiscal year.
- Budget for current fiscal year.
- Proof of Fidelity Bond for the current fiscal year.

3.14.3.3 In order to operate in or on behalf of a school in the Madison County School System, the PTA or PTO president must attend annual training regarding financial policies and procedures of Madison County Schools and best practices for financial accounting.

In the event that a PTA or PTO does not provide the required documentation by August 1 each year and attend the required training, the group is not authorized to operate or raise funds on Board property until all documentation is received.

Approved September 13, 2018

PUBLIC VERSUS NON-PUBLIC FUNDS

- **Public Funds** are receipts/revenue generated school wide, money that can be used for all students, and money that is controlled by the Principal or any school employee. An example of public funds is admissions to athletic events, parking at athletic events and concessions sold at any school sponsored activity or athletic event.
- **Non-Public Funds** represent receipts/revenue that is restricted for expenditures subject to the intent and authorization of the organization's sponsors and officers. This money is generated for a particular group, money used for that particular group, and money controlled by the students and or a parent organization with elected officers.

- Public funds cannot be transferred into a Non-Public Account. However, non-public funds may be transferred into public accounts.
- Examples of legal expenditures from public funds:
 - Pre Game Meals for Athletes and Coaches
 - Athletic and Band Uniforms (when the school retains them at the end of the season)
 - Athletic Association Dues Paid from the Athletic Account
 - Rewards or Awards in the Form of Trophies or Plaques for Significant Contribution
- Examples of legal expenditures from non-public funds:
 - Athletic Banquets and Awards (Public concessions may be used)
 - Personal Items that will be kept (T-shirts, Warm-ups, Letterman Jackets)
 - Championship Rings
 - Scholarships
 - Coaches Apparel
 - Gift Cards Allowed for Significant Contribution

SUBMITTING PAPERWORK

RECEIPTING MONEY

- Money should be turned into the office on a DAILY BASIS.
- All money collected from students and parents must be received on a school issued receipt sheet.
- All money should be deposited intact with no checks cashed for students.
- The student receipt card should include:
 - the date collected
 - from whom the money was collected
 - the amount, cash or check noted
 - initials of the person receiving the money
 - receipt number
- Money should be taken to the school office by an adult. Students should not handle the money unless other controls are in place.
- Policy states that the person taking money to the office waits until the money is counted, verified and received by the school bookkeeper. Documentation is required for any delays and/or holding funds as to the reason for holding the money. The documentation should be signed by both the individual turning in the money and the school principal.
- Voided receipts should be maintained and stapled to the back of the student receipt card. "Void" should be written on the receipt card.
- White out or correction tape should not be used. The correction should be noted and initialed by the person receiving the money.

- Missing receipts are viewed as missing money; therefore, documentation in the form of a letter/memo should be written to the principal for any missing receipts or receipt cards.

REQUISITIONS AND PURCHASE ORDERS

Confirm that the vendor will accept a Purchase Order prior to making any purchases. Purchase Orders must be authorized by the Booster Club Officer and the Local School Principal.

Steps for Processing:

1. A requisition should be completed with detailed information and given to the school bookkeeper several days in advance of the purchase.
2. Purchase requisitions should be signed by an officer before a Purchase Order is issued.
3. Once the funds are verified, the requisition should be approved by the Principal and the Purchase Order issued.
4. A detailed, itemized receipt should be obtained when items are purchased by the booster or parent organization member. Sales tax is not permitted (School Districts are sales tax exempt).
5. The receipt/invoice should be signed by the booster or parent showing that all items were received and in good condition and given to the bookkeeper. (Items should be in hand before payment is made).
6. The school bookkeeper should pay for the items on the next check run.
7. Purchase Orders should be Voided after 90 days unless further documentation is noted.
8. Back orders should be avoided.

ADMISSIONS

Pre-numbered tickets should be used for Admissions to both Athletic and Non Athletic Events. Admissions are considered Public Funds and must be deposited into a Public Account. Admission Prices are set by the Madison County Board of Education and cannot be changed unless approval has been obtained by the Superintendent or the Superintendent's designee.

EMPLOYEE BADGES

An employee with a valid Madison County Schools' identification badge will be admitted free of charge to any athletic event sponsored by Madison County.

PARKING CHARGES

The parking charges for games are included in the [MCBOE Financial Procedures Manual](#).

Parking charges are considered Public Funds and must be deposited into a Public Account in the local schools' books.

CONCESSIONS

Concessions at all school sponsored and athletic events are considered Public Funds and must be deposited into a public account in the local schools' books. Internal Controls should be in place for all concessions. An

inventory of items purchased, items sold by sales price and items on hand should reconcile to the cash collected. An analysis should be prepared to make sure the activity is making a profit.

Ideally, a cash register should be used to account for the cash collected. At the end of the day/event at least two people should count and verify the concession money signing off on the dollar amount collected. A separate concession activity can be used to track revenue and expenditures for a profit analysis.

Concession workers should not cash checks with concession funds. All funds should be deposited intact as received. Payments for concession orders should be made with a school check instead of cash from concession sales.

FUNDRAISERS

High School Organizations and Middle School Organizations are allowed four fundraisers per school year (June– May).

- All Fundraisers must be authorized by the school principal prior to being held in the school's name.
- A Fundraiser Authorization Form should be completed by the organization detailing the type of fundraiser and signed by the principal prior to the fundraiser beginning.
- Fundraiser participation by students is voluntary and participation cannot be mandated.
- Student and parent participation forms are available at the local schools.
- The sale of raffle tickets is illegal according to the Madison County District Attorney's Office because it is considered a form of gambling. Examples of raffles are scratch cards, sale of raffle tickets, and any games of chance. Please also refer to Attorney General's Opinion 89- 00168.
- Prior to holding a Bingo game the local school must obtain a license from the License Commissioner's Office and receive approval each time from the County Commission.
- Consider the safety of students involved in the activity when planning a fundraiser. Standing on roadways at Stop signs and other traffic signals is not permissible due to the safety hazard for students. Also students should not be involved with door to door solicitation or sales.
- Fundraisers that take place on the school campus during the school day are considered public funds. At the end of the fundraiser a Fundraiser Reconciliation Form must be completed to account for all money and merchandise.

PARTICIPATION FEES

Participation fees are not allowed for athletics; however, athletic events such as swimming, golf, etc., that do not charge admissions, may collect a participation fee from students to cover event expenses.

Schools may charge a rental fee or equipment usage fee to cover the necessary repairs and upkeep of the equipment for safety purposes. The schools may also charge for personal items that the students will keep once the athletic event/season is over.

MINIMAL NUTRITIONAL VALUE

All fundraising activities that involve the selling of food during school hours or as students gather on the school

campus before school begins or as students wait on transportation or otherwise exit the school campus following school dismissal should reinforce food choices that promote good health.

Events outside the school day are not affected by this recommendation; therefore, booster clubs, etc. are free to select items for sale for specific fundraising and concessions as they see fit as long as the activity does not conflict with the instructional day. As provided by the State, “no food should be sold on a school campus within a ½ hour before or after a meal time; i.e., breakfast or lunch”.

REQUEST FOR EXTRA PAY

Occasionally school staff may do extra work for the PTO/PTAs or Booster Clubs after normal work or school hours. All payments made to any staff members for extra work must go through the Madison County Board of Education’s payroll department. The appropriate form should be completed and submitted to the Madison County Board of Education’s Chief School Financial Officer for approval. Once approved, the work can begin. The school bookkeeper should report the additional hours on mid-month payroll. The school will be invoiced for the hours worked plus the employee benefits as required by law. The organization should reimburse the local school for any extra work of the staff members. **Per federal guidelines**, a school cafeteria worker must be present when the school cafeteria is used for any outside function.

COACHES’ AIDES

A community member/aide providing service when certified staff are not available to fulfill duties related to coaching activities associated with an activity or school program.

General Rules:

- Support Personnel cannot serve as a Coaches’ Aide. (Wage and Hour rules)
- Coaches’ Aides must work under the supervision of a certified employee.
- Certified employees cannot perform supplemental duties until all Supplemental Contract procedures have been adhered to.
- Coaches’ Aide Approval: Principal should submit required paperwork to appropriate Instructional Director or Supervisor for review. After final approval from the Superintendent, the local school should receive notification when services may begin. Payments are processed from the central office payroll department and are subject to normal withholdings.

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 inspection
 - Compliance with Public Works Law or Competitive Bid Law will be applicable in most situations depending on the funding sources
- All projects should follow the same process regardless of funding
- NOTE—Consideration should also be given to the annual operating costs associated with any new structure (utilities, insurance, annual maintenance etc.)

ALABAMA ETHICS LAW

[ALA Code 35-25-1\(25\)](#)

The Alabama Ethics Law applies to all Public employees and any violations can result in criminal liability.

Anyone employed by the state, county, or municipal level of government is considered a public employee, (ALA Code 36-25-1(25)). The law also covers family members of public employees defined as the spouse, dependents, adult children and his or her spouse, a parent, a spouse's parents, siblings and their spouses, (ALA Code 36-25-1(13) and (14)).

The Alabama Ethics Law states that public employees cannot use their position for personal gain or public resources for personal use. Furthermore, it states that public employees cannot **solicit** or **receive a thing of value because of their position**, and **cannot accept anything that might influence their official actions**. ALA Code 36-25-5(a) and (e).

Booster Organizations and other Parent Organizations are subject to the Alabama Ethics Law when offering or giving a "thing of value" to a public official or public employee or a member of the household of a public official or public employee for the purpose of influencing official action.

Further Guidance:

[State of Alabama Ethics Commission- Advisory Opinion regarding "de minimis" gifts](#)

In 2012, the Legislature revised the law to define "de minimis" gifts as those worth \$25 or less.

[State of Alabama Ethics Commission- Advisory Opinion regarding ALA Code 35-25-- October 5, 2016](#)

The new opinion still suggests parents keep gifts to teachers small. But the opinion notes: "Ethics laws have as their purpose the prevention of official corruption," and recognize gifts given freely to teachers by students and parents "are not being given for the purpose of corruptly influencing official action absent additional facts indicating such a motive or gain."

REGISTRATION AND APPROVAL FORM

Name of Organization: _____

School: _____

Purpose of Organization: _____

Student Group to be supported: _____

Faculty Sponsor for Club: _____

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: _____

Representative Address: _____

Representative Phone Number: _____

Sponsor: _____ Date: _____

OFFICER INFORMATION

Submit officer information to your supporting campus/department immediately following your organizations' election. 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.

School Year: _____

School Supporting: _____

President: _____

Home Street Address _____

Email Address: _____

Phone Numbers: _____

Vice President: _____

Home Street Address: _____

Email Address: _____

Phone Numbers: _____

Secretary: _____

Home Street Address: _____

Email Address: _____

Phone Numbers: _____

Treasurer: _____

Home Street Address: _____

Email Address: _____

Phone Numbers; _____

Fidelity Bond for PTO/PTA Treasurer is attached: Yes _____ No _____

IRS Employer Identification No. for PTO/PTAs: _____