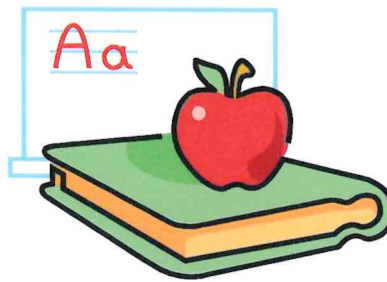




New Hanover County Schools
Reach, Equip, Achieve



Parent Support Organizations Guidelines

Guidelines for Parent Support Organizations

The New Hanover County Board of Education believes that parents and teachers are vital partners in the successful education of children. The Board also recognizes the roles various parent support organizations play in the school system. Since the leadership provided by these parent support organizations is valuable to the improvement of educational programs and community support, the Board offers its full cooperation and encourages collaboration among parent support organizations, administrators, teachers, and students.

New Hanover County Board of Education Policies are listed on the NHCS webpage: https://boardpolicyonline.com/bl/?b=hanover_county_new

Board Policy 5010 is the policy that governs Parent Support Organizations. It can be found on the NHCS webpage or at: https://boardpolicyonline.com/bl/?b=hanover_county_new

The following is provided to assist parent support organizations:

1. Parent support organizations may include, but are not be limited to, the Parent Teacher Association (PTA), Parent, Teacher and Student Association (PTSA), the Parent Teacher Organization (PTO), the Organization of Parents and Teachers (OPT), athletic, academic and other booster clubs.
2. A parent support organization is a group of parents and New Hanover County Schools (NHCS) employees. **It is not a group comprised exclusively of NHCS employees.**
3. Each principal shall approve all parent support organizations at their school each year. A meeting between the principal and a parent support organization representative such as the president should be held each year. Written approval from the principal is required each year. This will allow the principal and the parent support organization to have a clear understanding of the purpose of the parent support organization, deter fraudulent organizations from using the school name and aid the organization in understanding NHCS policies and procedures prior to the organization beginning any activities.
4. Parent support organization officers, plans and rules of operation must be on file in the principal's office no later than October 15th of each school year. **Employees of the New Hanover County School System (which include substitutes) shall not serve as officers with financial responsibilities of parent support organizations.**

5. Parent support organizations may want to pay particular attention to these policies are:
 - a. Policy 5010-Parent Support Organizations
 - b. Policy 5015-School Volunteers
 - c. Policy 5030-Community Use of facilities
 - d. Policy 8224-School Sponsored Fundraising
 - e. Policy 8225- Crowdfunding
6. **Liability Insurance.** Parent support organizations shall maintain Commercial General Liability Insurance. See Board Policy 5010-Parent Support Organizations for insurance requirements. A copy of this Certificate of Insurance should be filed each year with the principal and a copy to the school treasurer. Insurance questions could be directed to the Risk Management Supervisor, Julie Moore at 254-4231.
7. **Facility Use.** The school building may be used after normal school hours if the building is available. The principal should be contacted for availability of their building and fees may apply. See Facility Use procedures at the following link: <https://www.nhcs.net/divisions/student-support-services/facility-use>
 - a. NHCS has adopted an Energy Saving Plan. Buildings will have the thermostats in unoccupied spaces in a setback temperature mode in order to reduce energy expenses. Make sure to coordinate with the principal, Facility Use Coordinator and the Energy Coordinator at least two weeks in advance of the event so that the building is comfortable to occupants.
 - b. Kitchens cannot be used unless a Child Nutrition staff person is on site. A fee may be incurred to cover their salaries. This is necessary per the Health Department and sanitation procedures to protect NHCS students from contaminated food and unsanitary conditions. Please contact Amy Stanley for more information at 254-4212 or amy.stanley@nhcs.net.
 - c. Child Nutrition catering has been suspended due to staffing shortages.
8. **Fundraising.** In accordance with Board Policy 5010, the principal shall approve all parent support organization fundraising in writing. This allows for a coordination of funding, from fundraising, allocated funds and grants.

9. Fundraising tips:

- a. **Receipts.** NHCS recommends always having two people (volunteers) receiving money. One person can count the money and the other person can verify the money and record the amounts using a receipt or receipt log.
- b. For cash, count all cash twice. It is very important that this process of two people counting and receipting takes place at the fundraising event. This will provide a good check and balance system and help when questions arise.
- c. Record exactly what the person or student gives to the parent support organization. Note if the item is cash or check.
- d. For checks, obtain the phone number of the check writer in case there are questions later or if the check is returned.
- e. Keep good receipt records. Without this record there is no way of tracking money received. Remember to include the student's name and if necessary the parent's name to avoid confusion.
- f. Change funds may be needed, so pre-planning is important.
- g. When making a deposit, the cash and checks collected and deposited to the bank should **equal** the total from all receipts.
- h. **Inventory of Product.** When distributing any products, work in teams of at least two volunteers for each team. Think of the "products as cash".
 - i. Make sure to verify the shipment of products upon arrival. If the shipping document states the company sent xx number of items, counting the items prior to distributing these items will provide an accurate product count. Check for missing or damaged items. Remember, the company could make a mistake and may need to be contacted for a correction. Keep an accurate record of the inventory. This will help when the determining the profit.
 - ii. When distributing the product, have the person "initial" that they received a certain number of products.
 - iii. ALWAYS have physical control of the product. ALWAYS lock the product up. Remember to think of the product as cash. DO NOT leave the product unsecured or unattended at any time.

- i. **Refunds.** When conducting business with a company, check the company's return and refund policy. Then, establish a policy for returns and refunds. Consider having a cutoff date for a refund **before** the order is placed and **after** the item is received.
 - j. **Returned checks.** Unfortunately, checks can be returned for several reasons (not enough money, account closed...). The bank typically charges a fee for returned checks, your organization may want to contact the bank for a list of fees. Consider this expense when pricing the product. If there is a returned check, to avoid further loss, allow 10 business days between the time the check is deposited into the bank and when the order is placed for the product. This way an order is not placed for anyone who has given the organization a returned check. Ten (10) business days typically allows enough time for the checks to clear.
10. **Internal Controls.** A parent support organization is a separate legal entity from the school system established to support the activities of a specific school. Funds generated from activities sponsored by the parent support organization shall be kept separate from school accounts and must follow sound accounting and financial procedures. New Hanover County Schools requests that proper internal controls be put in place to avoid the mishandling of these funds. These may include, but are not limited to, having two (2) parent support organization officers sign each check and having two (2) members collect money for all fundraising activities.
11. **Bank Account.** Parent support organization money is separate from NHCS money. Parent support organizations **must** have a separate bank account from NHCS. Employees of NHCS cannot be listed on the bank signature card as a signer.
12. **Monthly financial statement.** On a monthly basis, the parent support organization treasurer should give a financial summary to the parent support organization members. This statement should be presented along with the bank statement and these two documents should equal each other. It is a good practice to have at least one other member review the financial books quarterly. An example of a monthly financial statement is included at the end of this document.
13. **Auditing.** Someone other than the parent support organization treasurer should annually review or audit the financial records. A review or audit could also occur when the treasurer position changes. Suggestions for this review are:
- a. Having two volunteers, (not NHCS employees) who are not the current treasurer or the new treasurer, form an audit committee. These two members should **not** have had any direct approval on financial matters up to this point.

- b. Start from the date the current treasurer was given the care of the financial records.
- c. Examine each deposit to make sure the deposit slips match the bank statements for each month.
- d. Examine each “check request” or request for payment.
 - Check if the president or another member signs and approves the expenditure.
 - Match all withdrawals that cleared the bank statement to the check requests.
- e. Look for any bank charges. Consider if the charges appear reasonable.
- f. If there are any deposits or withdrawals with incomplete documentation, make a list of these items. Discuss these deposits or withdrawals with the past treasurer or president to see if they remember the situation. If another member was involved ask them to see what they can remember.
- g. After all the research has been completed, make a final list of unanswered questions and present this to the membership so that a decision can be made as to the next steps to be taken.
- h. After all items are cleared of any questions, the accounting records can be turned over to the treasurer or new treasurer.

14. Donations of equipment. If the parent support organization wants to donate equipment to the school, the following should be followed:

- a. Technology equipment donations. (i.e. smart boards, computers) Board Policy 8220 Gifts and Bequests specifies the procedures that need to be followed for accepting donated technology equipment. Email donation requests to techdonations@nhcs.net The contact person for technology equipment donations is Dawn Brinson at dawn.brinson@nhcs.net
- b. Non-technology equipment donations (Playground equipment, landscaping) should be added to the appropriate inventory list of the school. The Finance Department is to be notified if the items meet the current fixed asset dollar amount threshold so that a fixed asset tag can be placed on the item.
- c. If non-technology equipment is donated and/or an electrical hook up is needed, the contact person is Chris Walker at chris.walker@nhcs.net
- d. The principal or department head should consider if the items being donated meets all of the school system’s safety standards or any ongoing maintenance expenses before accepting an item.
- e. Once equipment is donated to NHCS, it becomes the property of NHCS and the principal should add it to the appropriate inventory records.

Improvements made to buildings and grounds. School buildings or grounds shall not be renovated or changed without prior written approval of the school principal and the Director of Facility Planning and Construction. The Director of Facility Planning and Construction will coordinate with other departments as necessary. There are guidelines posted on the Operations Webpage, for parent support organizations who wish to aid the school in projects.
<https://www.nhcs.net/divisions/operations/facility-planning-and-construction/resource-center>
Contact Leanne Lawrence at 254-4281 or email at Leanne.lawrence@nhcs.net for any questions.

15. **Compensation to NHCS employees.** Parent support organizations shall **not** provide additional compensation to personnel currently employed by New Hanover County Schools.
16. **Publications and good communication** by each parent support organization to promote the sharing of ideas and better communication is strongly recommended. Please review the following policies for communication and distribution of materials:
 - a. Policy 5210: Distribution and Display of No-School Material
 - b. Policy 5220: Donation Collections and Sales Solicitations
 - c. Policy 5240: Advertising in Schools

17. Food Restrictions:

- a. **Smart Snack Standards.** If a school plans to sell beverage/food items to students after the lunch period through 30 minutes after the school bell rings; the school will be responsible for determining whether the products sold in school-owned vending machines, school stores, and other venues anywhere on the school campus comply with the Smart Snacks nutrition standards. Each school will be responsible and accountable for obtaining and maintaining documentation for all purchases (including but not limited nutrition facts labels, allergen labels and ingredient lists). More information about this topic can be found:
<https://nhcschildnutrition.com/index.php?sid=1560784726475&page=smartsnacks>
- b. **Competitive Foods.** Rules that prevent the sale of foods and beverages in competition with the School Nutrition Program as set forth in NC General Statute 115C-264; assure all revenues for food and beverages sold to students from 12:01 AM through the time the school cafeteria ceases meal service for the day accrue to the nonprofit School Nutrition Program; agree that violations of the Competitive Foods Regulations will result in repayment of funds to the SFA's nonprofit School Nutrition Program from the operating account of the school found to be in violation of the regulations.

18. Publications and copying needs:

- a. **Print shop.** The parent support organization may want to contact the school principal about having the NHCS print shop print forms, flyers or calendars, yearbooks for the school. The Parent Support Organization can donate money to the school to have these items printed and then the school will place the order and pay the print shop internally for these items. The Print Shop staff can answer any of any questions. The contact person is Marcus Langley at marcus.langley@nhcs.net.

(Example of a monthly financial statement)

(Parent Support Organization's Name)

Monthly Financial Report

Date _____

Revenue:[illegible]**Expenses:**[illegible]

Revenue less Expenses for the month: _____

Bank Statement Balance: _____

Reconciling/Outstanding items: _____

The above is an accurate account of the revenue and expenses for the month.

Signature of parent support organization treasurer	Date
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Date _____

Signature of parent support organization president	Date
--	------

Date _____



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Parent Support Organization Approval Form
Due to the school by October 15th of each school year

School Name: _____

Organization Name: _____

Purpose of the parent support organization: _____

Officers:

Title	Name	Is this an NHCS employee?	Phone Number	Email address
President				
Vice President				
Treasurer				
Secretary				

Meeting Schedule for the School Year: _____

Proposed Fundraising Activities: _____

Name of the organization bank: _____

Annual Amount of the Dues: _____

Name of the Liability Insurance Carrier Name: _____

Please attach a copy of Certificate of Insurance. Parent support organization policy must indicate New Hanover County Board of Education as Certificate Holder and Additional Insured in accordance with Policy 5010.

I have read and understand the information in the Parent Support Organization Guidelines booklet. Our parent support organization will follow all NHCS Board Policies. Guidelines can be found at and Guidelines. <https://www.nhcs.net/divisions/internal-audit>

Signature of President of parent support organization **Date**

Principal Approval **Date**

To be filed and maintained at the school each year.