

Q: Can Debit/credit cards be used?

A: The responsibility for accounting, safeguarding, and disbursement of funds rests with the parent organization officers. According to The Financial Management Handbook Section 6, 1.6: ATM cards for the organization's checking account and organizations credit cards are not permitted. Due to the increase of electronic processing of transactions, if a card is needed, it is recommended that controls be put in place for this to be the last resort. It would be better to reimburse an officer because they used their personal card, rather than have one for the organization. In the cases of theft or fraud that we have come across in the past couple of years, they have all stemmed from the access to the Credit/Debit card of the organization. Pre-approval and two signatures should be highly enforced on any transaction whether it be reimbursed or an organization's card.

Q: How long should records be kept?

A: Page 110 of the [District Guidelines](#) gives a listing of Permanent Records and Non-Permanent Record guidelines.

Q: When is a 1099-MISC form issued?

A: File Form 1099-MISC for each person to whom you have paid during the year:

- At least \$600 in:
 - Rents.
 - Prizes and awards.
 - Other income payments.
 - Medical and health care payments.
 - Crop insurance proceeds.
 - Cash payments for fish (or other aquatic life) you purchase from anyone engaged in the trade or business of catching fish.
 - Generally, the cash paid from a notional principal contract to an individual, partnership, or estate.
 - Payments to an attorney.
 - Any fishing boat proceeds.

Q: Can board members be in the same family?

A: Only in cases where there is no one else to volunteer. It is highly recommended that this not be normal practice unless it is unavoidable.

Q: How long can fundraisers be held?

A: Most Fundraising events should be no longer than 2 weeks in duration. Some that are associated with a season like concessions, can last longer as they are part of the program or season.

Q: Must Fundraising be spent on something if a goal for a large purchase was not met?

A: Funds can be held if additional fundraising is needed to accomplish the large project. If the needs of the campus or organization changes and the large purchase is no longer needed, then funds can be diverted to current needs.

Q: If the booster is sponsoring a coach traveling for development training camp, should funds be donated to the school to reimburse the coach?

A: Yes, Booster's should not pay or reimburse a coach or sponsor directly. All payments to Klein ISD employees should be donated to the Campus Activity Fund and processed with proper district approvals for payment.

Q: If the booster is paying for a student travel meal, should funds be donated to the campus?

A: Either way is fine. The Booster could pay the restaurant directly, or donate to the Activity Fund to pay the restaurant, or provide the students the meal per diem.

Q: What should be done if a PTO/Booster feels pressured to spend funds a certain way?

A: The President of the organization should meet with the Principal and or Sponser to discuss and come to a common agreement.

Q: Can boosters and/or PTOs donate or raise funds for Special Olympics?

A: Yes, they can support their students that also participate in the Special Olympics.

Q: Can Venmo be used? Cheddar Up is used by some.

A: Yes, but it should be tied to the Organizations bank account and not an officer's personal account. Documented controls and procedures should be put in place to avoid any fraud or accusations.

Q: 5th grade party committee, do they need to be their own organization and would 3 fundraising events for the one party be considered 1 fundraiser?

A: They could have a separate committee if approved by the campus administrator, and be allowed for fundraising separate from the PTO's limit of 3.