

Parent Organization Handbook



WE ARE YOUR SCHOOLS

FORT WAYNE COMMUNITY SCHOOLS

This handbook and related exhibits are also located on the Parent Resources
page of the FWCS District website

(<https://fortwayneschools.org/parents.php>)

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1.1 Definition

A Parent Organization falls under one of the three categories below:

1. **Booster Club** – A school booster club is an independent parent organization with school affiliation supporting one or more student programs. To qualify as a booster club, the club must be organized under Federal law as a non-profit organization with a Federal ID number.
2. **Extracurricular Accounts (ECA)** – A parent group that desires to support a school program without organizing as a 501(c)(3) is welcome to do so. However, all receipts and disbursements will be processed by the school treasurer through the extracurricular accounts.
3. **PTA/PTSA** – Local Parents and Teachers Associations (PTA/PTSA) are organized under the authority of the Indiana Congress of Parents and Teachers, a branch of the National Congress of Parents and Teachers (the National PTA). PTA bylaws, policies and procedures must first comply with the Indiana PTA rules and regulations. Any FWCS policies or procedures that are not in conflict with the Indiana PTA regulations will also be imposed on the Local PTA/PTSA. When “Booster Club” is referenced in this document, PTA/PTSA is exempt from the requirement.

1.2 Relationship

All school activities, organizations, events and personnel are under the jurisdiction of the superintendent. Parent Organizations must recognize this authority and work within a framework prescribed by the school administration. A 501(c)(3) non-profit Parent Organization may operate autonomously of the school district, even though they generally exist solely to support school activities.

The superintendent and school administration recognize that the participation of Parent Organizations effectively enriches the extracurricular activities for the students. Their fundraising role is particularly crucial in today’s economic climate.

Parent Organizations shall contribute to the school experience of all students and shall not conflict with but shall contribute to the general welfare of the school. Parent Organizations support school programs financially through fundraising activities and promote school spirit, school pride and community goodwill. Parent Organizations are permitted to use the school logo and school name on spirit wear and public documents. They are required to adhere to the district Social Media Use Guidelines (Exhibit 5.1).

1.3 Initial Application Requirements

FWCS encourages full participation and involvement of parents in the education of their children through their involvement in voluntary Parent Organizations that may be formed to promote the school program or to complement a particular student group or activity.

Booster Club:

The formation of each organization is subject to the approval of the principal of the school with which the organization is associated. Each organization shall operate under a constitution and/or bylaws approved by Fort Wayne Community Schools (FWCS). The Booster Club must submit an Initial Application Form for Recognition as a Parent Organization (Exhibit 5.2) by September 1st each year to the school principal.

The following information and documents must also be provided when submitting the application:

1. *Written and approved bylaws.
2. *A copy of your IRS determination letter approving your non-profit status and assigning your Federal ID number.
3. *A copy of Form NP-1, Indiana Nonprofit Sales Tax Exemption Certificate.
4. Current school year elected officers. The application requires the name, office held, home address, day-time phone number and student's name for each elected officer.

*These requirements are assuming the club is already established. If parents desire to create a new Booster Club and need guidance on formation requirements, please contact the FWCS Business Office.

The school treasurer will submit a complete set of the documents to the FWCS Business Office.

PTA:

A State-approved PTA/PTSA does not need approval from the school principal. However, the PTA/PTSA must submit an Initial Application Form for Recognition as a Parent Organization (Exhibit 5.2) by October 1st each year to the school principal. This will give school officials the current PTA/PTSA officer information and documents.

The following information and documents must also be provided when submitting the application:

1. Written and approved bylaws.
2. A copy of your IRS determination letter approving your non-profit status and assigning your Federal ID number.
3. A copy of Form NP-1, Indiana Nonprofit Sales Tax Exemption Certificate.
4. Current school year elected officers. The application requires the name, office held, home address, day-time phone number and student's name for each elected officer.

The school treasurer will submit a complete set of the documents to the FWCS Business Office.

1.4 Renewal Requirements

Booster Club:

The Booster Club must submit a Renewal Form for Recognition as a Parent Organization (Exhibit 5.3) by September 1st each year to the school principal. A copy of the Parent Organization treasurer's annual Financial Report (Exhibit 5.4) and Auditing Committee Report (Exhibit 5.5) must be included. The audit must be completed before the renewal will be approved by the school principal for the new school year.

The following financial documents must be provided to the school treasurer for the prior period of July 1 through June 30:

- Annual Financial Report and Auditing Committee Report
- Copy of June 30th bank statement and reconciliation for each account
- FWCS Fundraiser Approval Forms with actual income and expenses completed
- Copy of the IRS Form 990 if required to file
- Copy of Indiana Nonprofit Organization Annual Report (Form NP-20)
- A copy of your most recent biennial Business Entity Report filed with the Indiana Secretary of State.
- Organization's bylaws (if updated during prior school year)

The school treasurer will submit a complete set of the documents to the FWCS Business Office.

PTA:

A State-approved PTA/PTSA does not need approval for renewal from the school principal. However, the PTA/PTSA must submit a Renewal Form for Recognition as a Parent Organization (Exhibit 5.3) by October 1st each year to the school principal. This will give school officials the current PTA/PTSA officer information and documents.

The Indiana PTA will perform an annual audit of each PTA/PTSA organization's financial records. Per Indiana PTA rules, the audit must be completed before business can be conducted for the new school year.

The following financial documents must be provided to the school treasurer for the prior period of July 1 through June 30:

- Annual Financial Audit Committee Report provided by the Indiana PTA
- Copy of June 30th bank statement and reconciliation for each account
- FWCS Fundraiser Approval Forms with actual income and expenses completed
- Copy of the IRS Form 990 if required to file
- Copy of Indiana Nonprofit Organization Annual Report (Form NP-20)
- Organization's bylaws (if updated during prior school year)

The school treasurer will submit a complete set of the documents to the FWCS Business Office.

1.5 Elected Officers

Officers must be reported annually on the Renewal Form for Recognition as a Parent Organization (Exhibit 5.3). The officers listed will hold these positions for the July 1 – June 30 fiscal school year. If there is a change in officers during the school year, an amended Initial Application Form (Exhibit 5.2) or Renewal Form (Exhibit 5.3) should be submitted to the school with the correct officer information.

FWCS will not determine the officers or leadership of Parent Organizations. The treasurer must not be related to any other officer of the organization.

Booster Club:

At least one Booster Club officer must have a student currently enrolled at the school and participating in the program. FWCS employees may not hold an officer position within a Booster Club organization at the school where they work. However, they may sit on the executive board.

PTA:

It is preferred that PTA/PTSA officers have a student currently enrolled at the school. Teachers and school support staff may hold officer positions in the organization. Principals and school treasurers cannot be officers of the PTA/PTSA; however, they may sit on the executive board.

1.6 Bylaws

Booster Club:

The Booster Club bylaws must be approved by the executive board every three years. If an amendment or revision is approved by the members, a copy of the amendment must be submitted to the school principal and will not become effective until the FWCS Business Office has approved.

A Model of Booster Club Bylaws (Exhibit 5.6) is provided in this manual. The highlighted Articles and/or Sections are required bylaws by FWCS and must be adopted into existing bylaws.

PTA:

The PTA/PTSA bylaws must be approved by the executive board every three years, per Indiana PTA rules. If an amendment or revision is approved by the members, a copy of the amendment must be submitted to the school principal for his/her review.

A Model of the PTA/PTSA bylaws is provided by Indiana PTA.

1.7 Membership

Booster Club:

If Booster Clubs request membership fees, they must be assessed according to the club bylaws. Membership fees may be optional to parents. Students must still be allowed to participate in the program even if parents are not paid members of the Parent Organization.

PTA:

PTA/PTSA membership fee requirements must follow Indiana PTA guidelines.

1.8 Liaison

The school principal shall serve as FWCS sponsor with any Parent Organization affiliated with the school. If an organization is affiliated with a specific student group, the faculty sponsor of such student group may be designated by the principal to act as Parent Organization liaison. The liaison does not have the authority to control the amount of support a Parent Organization provides.

1.9 Responsibility to Report Violations

Secretaries, assistant principals, principals and employees of FWCS, having knowledge of a violation of the policies and procedures outlined in the Parent Organization Handbook, are required to notify the FWCS Business Office immediately. No employee shall be discharged, demoted, suspended, threatened, harassed or discriminated against in any manner regarding his/her employment for reporting a violation.

1.10 Disputes

All concerns related to a Parent Organization should be directed to that organization's leadership. If a resolution cannot be reached, the school liaison and/or principal should be informed. If the problem cannot be solved at that level, it should be taken to the appropriate Level Office Director. The Level Office Director will determine if assistance is required from the Chief of School Leadership, General Counsel and Public Affairs.

All parties involved should document what led to the dispute and any interactions that occur. The Parent Organization leadership and FWCS employees should not respond to emails and social media without direction from the Principal, Level Office, General Counsel, or Public Affairs. These FWCS administrators will determine what interaction or communication will occur with parents.

2.1 Banking and Monthly Financial Reports

PTA/PTSA and Booster Clubs are not allowed to use the FWCS 501(c)(3) Federal ID number for their bank accounts; they must use their own non-profit organization Federal ID number. At least two officers (treasurer and president) of the Parent Organization must have access to all bank accounts and monthly bank statements. The checkbook must stay in the possession of the Parent Organization treasurer.

To prevent any conflict of interest, school treasurers shall not be officers or involved with the financial transactions of Parent-Teacher Associations (PTA), Parent Teacher Student Associations (PTSA), Booster Clubs and any other organization. This directive would not apply to those organizations that deposit all money within the extracurricular accounts.

Internal control is an important part of an organization's overall approach to achieving accountability and transparency. The use of a checks and balances system promotes operational effectiveness, efficiency and fraud prevention. The reconciliation of the Parent Organization's records with the bank statements of the checking and savings accounts is one of the most important financial safeguards available to a president. The president is responsible for reviewing the bank statements each month.

The Parent Organization treasurer must present a monthly bank reconciliation and Financial Report (Exhibit 5.4) to the president. A copy must be provided to the school principal or designee. The president is then responsible for accessing the records at the bank and comparing them to the treasurer's reconciliation. The president must review all income and expense documentation monthly with the actual bank transactions to ensure all deposits and cancelled checks are accounted for. Copies of the cancelled checks must be obtained from the bank and available for audit.

2.2 Trailers and Assets

Trailers and other titled/insured assets purchased with Parent Organization funds must be donated and titled to FWCS. Contact FWCS Transportation Department (467-1931) for titling. License plate registrations will be processed by the FWCS Transportation Department. FWCS Transportation will inform the FWCS Property Control Department of donated trailers or vehicles.

School owned trailers should be stored on school property; however, if secured storage on FWCS property is not possible, off-site storage may be approved by the Director of Fiscal Affairs on a case-by-case basis.

FWCS or other organizations will not be allowed to use an asset purchased with Parent Organization funds. If the organization wishes to sell or trade in an asset, FWCS will work with the organization to complete the transaction for the benefit of the Parent Organization.

If other assets are sold (e.g., musical instruments), the money may go back to the Parent Organization if it can be proven that the organization originally paid for the asset. If not, the money will be returned to either the extracurricular account or the

district, whichever incurred the original expense. If the items were donated, the sale proceeds will remain in the extracurricular account.

2.3 Insurance

Trailers donated and titled to FWCS from Parent Organizations will be included on the FWCS auto insurance policy. Contact FWCS Fiscal Affairs for insurance questions. Trailers owned by FWCS may be pulled by the vehicles of FWCS employees or approved volunteers; however, the liaison must be sure the driver has the appropriate driver's license (e.g., CDL) and insurance for the vehicle. The driver must complete the Waiver of Liability and Indemnity Agreement for Drivers of FWCS Trailers (Exhibit 5.7) and submit a copy to the Director of Fiscal Affairs for all travel dates. If a rental vehicle is necessary to pull an FWCS trailer, the FWCS insurance policy will provide auto insurance coverage if the rental is for a school-related activity. Rentals by Parent Organization volunteers for unauthorized or non-school related reasons will not be covered by FWCS insurance.

Upon request, FWCS may obtain the following types of insurance coverage for each recognized Parent Organization:

1. General Liability (limits of \$1,000,000/\$2,000,000 Per Occurrence/Annual Aggregate, FWCS listed as additional insured)
2. Directors & Officers Liability (limits of \$1,000,000 Per Occurrence)
3. Crime - protection including coverage for Dishonesty; Forgery or Alteration; and Theft, Disappearance and Destruction of Money and Securities.

School-sponsored activities conducted on school property are covered by FWCS insurance policies. Proof of insurance is available if required from the Director of Fiscal Affairs (467-2035).

2.4 Facility Use

Please contact the building principal to reserve meeting rooms or other school facilities that the Parent Organization would like to use. An Application for Facility Use form, available from your building principal, must be completed prior to the event. This form is forwarded to the FWCS Maintenance & Operations Department for notification of additional activities in the building that may require their attention. The school facilities may be used by a Parent Organization at no charge; however, some activities may require hired security. This cost will be the responsibility of the Parent Organization.

2.5 Annual Audits

Booster Club:

The Auditing Committee shall be selected by the executive board at least two weeks before the annual meeting. An Auditing Committee of not fewer than three members may include officers and non-officer members; however, the committee should have at least one or two non-officer members audit the information. An outside

party, such as a CPA, may be used to audit the financial information instead of using a committee within the organization.

Auditing Committee members shall not be related to each other or to anyone with check signing privileges. The sponsor and officers authorized to sign checks are ineligible to serve on the Auditing Committee. (Related is defined as same family through a child or spouse.)

PTA:

The annual audit for a PTA/PTSA will be conducted by the Indiana PTA. Instructions are available in the Indiana PTA Treasurer's Packet.

2.6 Annual Tax Returns

Any 501(c)(3) non-profit organization with more than \$25,000 in annual gross receipts is required to file Form 990, 990-EZ, 990-N or electronic postcard to the IRS. Gross receipts are defined by how much money was deposited into the bank. Startup funds from the prior year are not included. The return is due on the 15th day of the 5th month after the end of the fiscal year. If an organization's fiscal year-end is June 30th, the return would be due November 15th. The IRS will assess penalties for failure to file of \$20 per day with a maximum of the lesser of \$10,000 or 5% of gross receipts. Failure to file for three years results in loss of 501(c)(3) status. An incomplete return is treated as a late-filed return. Refer to IRS.gov for complete filing instructions. A copy of the return must be submitted to the school principal for review with the annual audit documents.

The State of Indiana requires a Nonprofit Organization Annual Report (Form NP-20) to be filed. This return is also due on the 15th day of the 5th month after the end of the fiscal year. If a Federal Form 990, 990EZ, or 990PF was submitted, a completed copy must be attached to the State return. If your organization has unrelated business income of more than \$1,000 as defined under Section 513 of the Internal Revenue Code, you must also file the Indiana Nonprofit Organization Unrelated Business Income Tax Return (Form IT-20NP). Failure to file will result in cancellation of the organization's exemption from sales tax. Refer to IN.gov for complete filing instructions. A copy of the return must be submitted to the school principal for review with the annual audit documents.

Booster Club:

After an organization files their Articles of Incorporation with the Indiana Secretary of State, the State office requires the completion of the biennial Business Entity Report. It may be filed by mail or electronically and there will be a small fee for the filing. The most recent copy of the report must be submitted to the school principal for review with the annual Booster Club audit documents.

2.7 Background Checks

All Parent Organization officers, concession workers, chaperones and volunteers working with students must have a background check and be listed on the approved FWCS volunteer list. Contact the building secretary for processing applications.

2.8 Termination and Dissolution

Booster Club:

Booster Clubs are subject to termination by FWCS if procedures and policies in this handbook are not followed. The Booster Club's bylaws should state that upon dissolution or termination of the Booster Club, any excess funds or assets must be transferred to the school extracurricular activity supported by that Booster Club.

PTA:

Indiana PTA guidelines must be followed for dissolving a PTA/PTSA organization.

2.9 FWCS Liaison Responsibilities

The FWCS liaison associated with the Parent Organization has the responsibility to oversee the group activities and monitor compliance to the policies stated in this handbook. The liaison must be a member of the executive board and attend board meetings and membership meetings.

The liaison is responsible to provide accountability and assurance to the following:

1. Has the Parent Organization completed the required Initial Application Form or Renewal Form for Recognition as a Parent Organization?
2. Does at least one current officer have a student in the program or school?
3. Have all Fundraiser Approval Forms been completed and submitted to the principal for approval prior to fundraising event?
4. Have Application for Facility Use forms been completed for activities held in the building?
5. Have assets been titled to FWCS and reported to FWCS Fiscal Affairs for insurance coverage?
6. Do all officers, concession workers, chaperones and volunteers who work with students have approved background checks?
7. Have all drivers pulling trailers completed the Waiver of Liability and Indemnity Agreement for Drivers of FWCS Trailers?
8. Is the Parent Organization abiding by FWCS policies and procedures?
9. Is the PTA abiding by State PTA/PTSA policies and regulations?
10. Verify Exempt Event Notification form (CG-EN) was approved by the Indiana State Gaming Commission for any fundraising activities involving raffles or games of chance and submit a copy to the FWCS Business Office prior to the event.

11. Verify a Public Performance Site License was obtained for any fundraising activities involving the showing of movies.
12. The liaison must review the organization's bank statements, receipts and disbursements monthly.
 - a. Are all incoming receipts being recorded in a prenumbered receipt book?
 - b. Have all receipts been deposited into the bank?
 - c. Are there supporting receipts or invoices to document the disbursements?
 - d. Have all withdrawals from the bank been approved?

13. Dual-Signed Checks:

Booster Club:

Are all dual-signed checks being signed by the Booster Club treasurer and FWCS liaison to provide accountability of the Booster Club treasurer?

- e. Has the president approved the disbursement on the Check Request Form?
- f. Is the disbursement appropriate for the Booster Club or should it be paid through the extracurricular account?

PTA:

Are all dual-signed checks being signed by the PTA/PTSA treasurer and president to provide accountability of the Parent Organization treasurer?

- a. Is the disbursement appropriate for the PTA/PTSA or should it be paid through the extracurricular account (i.e., payments to independent contractors)?

3.1 Allowed/Disallowed Income

The State Board of Accounts (SBOA) has established guidelines regarding which receipts must be deposited through the extracurricular account (ECA) and which receipts can be controlled by a Parent Organization. Parent Organizations may deposit income from Parent Organization fundraisers, fundraising invitationals, teacher or parent membership fees, concessions (if products sold are supplied by the Parent Organization funds) and solicited donations to the Parent Organization.

Disallowed income would include proceeds from concessions (if products sold are supplied by ECA funds), school concert ticket sales or donations, school contest entry fees, school contest ticket sales, advertising, sponsorships and commissions from student pictures. These receipts must be deposited through the school treasurer into the ECA funds.

Booster Club:

Fees charged to students for participation in the band or show choir programs may be handled in one of two ways. Please refer to Student Fees for Band and Show Choir (Exhibit 5.8) for a full description of the rules that would apply to either option (depositing fees to the Extracurricular Account or depositing them to the Booster Club account.)

3.2 General Receipt Controls

An official receipt book with prenumbered receipts must be kept to document all income. The receipt book must be available for audit and voided receipts must also be retained.

Receipts should be deposited in a timely manner. If daily deposits are not feasible, money should be secured in a safe or other locked place. Money should not be taken home. Cash receipts should never be left unsecured over weekends or holidays. If a school safe is not available or convenient, the Parent Organization will be responsible to purchase their own safe.

Bank deposit slips should be prepared in duplicate – the original to the bank and a copy retained for reconciliation and audit purposes.

3.3 Cash Handling

All cash receipts must be counted and documented by two people, neither of which should be the Parent Organization treasurer. The Concession Sales/Deposit Report (Exhibit 5.9) must be completed at the conclusion of the event and signed by two event workers. One person may take the money to the bank for deposit and turn in the deposit slip to the treasurer. The other person should retain the Concession Sales/Deposit Report and submit it to the treasurer. The treasurer must verify the total deposited in the bank and the amount reported on the Concession Sales/Deposit Report match.

Cash/change boxes must be monitored by the president and the treasurer. When transporting a cash box, the box should be locked and the same person should not possess the key. When startup cash is redeposited to the bank, it must be deposited with a separate deposit slip and noted as "return of cash box." For accountability of the funds, the amount must not be comingled with sales figures. The amount held in change boxes for startup cash must be noted on the treasurer report for organization meetings and on the Financial Report for audit.

3.4 Ticket Sales

For a Parent Organization fundraiser that requires an admission charge, the following procedures must be followed to provide accountability and assurance for the money received. Please note that income from official school events where students are performing or competing should be receipted into the ECA records. An example of a Parent Organization event charging admission would be a fundraiser or a school carnival.

Serially prenumbered tickets by a printing supplier should be used for all events for which admission is charged. Part of the prenumbered ticket should be given to the person paying for the ticket upon admission to the event. The other part of the ticket (which should also be prenumbered, referred to as the stub) should be retained. All tickets (unused tickets and stubs) should be retained for audit.

For Booster events that charge admission, the Parent Organization treasurer or designee is responsible for the proper accounting for all tickets and should keep a record of the number purchased, the number issued for sale and the number returned. All tickets shall be prenumbered, with a different ticket color and numerical series for each price group. When cash for ticket sales is deposited with the treasurer, the Ticket Sales Report form (Exhibit 5.10) should be completed showing the number of tickets issued to the seller, the number returned unsold and the balance remitted in cash. All tickets (including free or reduced) must be listed and accounted for on the Ticket Sales Report form. This report is then reconciled with the actual money received to provide assurance and accountability that all receipts are deposited. All completed Ticket Sales Report forms should be retained for audit. The treasurer or designee is responsible to safeguard the ticket roll inventory and be sure the next event starts with the first ticket number returned from the prior event.

Presale tickets for a future event also require a Ticket Sales Report form to record each number of tickets issued, tickets returned and the amount sold.

For all day events where attendees may leave and return at will, colored wristbands may be sold instead of tickets. A different color band should be used for each price group. When cash for wristband sales is deposited with the treasurer, the Wristband Sales Report form (Exhibit 5.11) should be completed showing the beginning inventory for each color band, the returned ending inventory for each color band and the balance remitted in cash. All bands (including free or reduced) must be listed and accounted for on the Wristband Sales Report form. This report is then reconciled with the actual money received to provide assurance and accountability that all receipts are deposited. All completed Wristband Sales Report forms should be

retained for audit. The treasurer is responsible to safeguard the wristband inventory and be sure the next event starts with the ending inventory of the prior event.

Hand stamps should not be used for granting admission to an event since this procedure does not provide accountability for the amount of money received.

3.5 Fundraisers

A fundraising activity is defined as any activity involving the participation of the student body or a school recognized group undertaken for the purpose of raising funds for a school or school sponsored group. All Parent Organizations that wish to engage in fundraising projects are required to obtain written authorization from the principal on the FWCS Fundraiser Approval Form (Exhibit 5.12) **before the fundraising project begins**. A copy of the approved fundraiser form will also be sent to the FWCS Business Office **before the fundraising project begins**. Fundraising projects that have been unsuccessful or difficult in the past should be avoided.

A non-profit status does not allow groups to offer families or students credit toward an account for raising money. Parent Organizations that want to retain their non-profit status should keep the following three things in mind when they fundraise:

1. Make sure the fundraising benefits all students in the program.
2. Make membership in the group voluntary and don't penalize students whose families don't participate in fundraising activities.
3. Encourage families to make voluntary "fair share" donations that help cover the cost of running the charitable activities.

The parents are responsible for sales, collection of money and tracking of outstanding product per student for Parent Organization fundraisers. If FWCS employees take this responsibility, the fundraiser becomes a school fundraiser and the proceeds must be deposited by the school treasurer into an extracurricular account.

Food items cannot be sold during the school day and fundraisers must comply with the FWCS Competitive Food Guidelines (Exhibit 5.13).

FWCS does not approve of fundraiser activities that fall under the gaming rules, Indiana Code 4-32-9, because of the licensing and financial statement requirements. This includes raffles or games of chance. However, Parent Organizations that are organized as 501(c)(3) non-profit organizations may conduct raffles if the Exempt Event Notification form (CG-EN) is approved by the Indiana State Gaming Commission and a copy is provided to the FWCS Business Office with the FWCS Fundraiser Approval Form prior to the event.

Showing copyrighted entertainment movies as a fundraiser requires a Public Performance Site License. Parent Organizations may purchase a one-time license for an event from Movie Licensing USA (<http://k12.movlic.com>). Admission may be charged up to the cost of the license without making a profit. Concessions may be included in

the ticket price or sold at the event. Do not advertise the event until the license has been secured.

Soliciting funds via social media (Facebook, Twitter, etc.) or fundraising websites (GoFundMe.com, Donors Choose.org, etc.) is allowed if prior written approval on the Fundraiser Approval Form is received from the principal and FWCS Guidelines for Fundraising Websites (Exhibit 5.14) are followed.

If an organization runs concessions on a continuous basis, they may submit one FWCS Fundraiser Approval Form each school year. If the concession fundraiser is for a non-continuous activity or event, then the organization should submit a FWCS Fundraiser Approval Form for each activity or event.

At the conclusion of each fundraiser, the Parent Organization must complete the FWCS Fundraiser Approval Form with the actual receipts and expenditures. The completed forms must be submitted to the school principal with the other required financial documents for their organization at the end of the fiscal year.

4.1 Allowed Disbursements

The State Board of Accounts has established guidelines regarding which disbursements must be issued through the extracurricular account and which can be paid by a Parent Organization. Examples of appropriate Parent Organization disbursements would be for fundraiser products and expenses, concessions, prop supplies and expenses, food or clothing for students and/or staff, trailers or equipment and donations to the ECA activity to support program expenses including invitational and competition entry fees, state or national membership fees, contracted services, uniforms, music and athletic equipment. These expenses must be paid from the ECA account.

4.2 General Disbursement Controls

Booster Club:

A Check Request Form (Exhibit 5.15) must be completed and approved by the president before checks are issued. The Parent Organization treasurer must verify and document that the goods or services were received. If the treasurer made the purchase, the president must verify the receipt of goods.

All expenditures must be supported by itemized invoices or receipts. If it is a reimbursement, there must also be proof of payment. These documents must be attached to the Check Request Form for audit.

All disbursements must be made by prenumbered checks and signed by two people. Check signers must be the Parent Organization treasurer and an FWCS employee liaison (i.e., band director, athletic director or principal). Voided checks must be retained for audit.

Debit cards and direct withdrawals from a checking account are not permissible. Since credit card transactions have more fraud protection, they are permissible. The monthly statement must be reviewed by the president for verification of the transactions and receipt of goods. The monthly credit card statement and a receipt for each purchase on the card must be attached to the Check Request Form and available for audit.

No individual should personally benefit from the activities conducted by the organization.

PTA:

Indiana PTA guidelines must be followed and Indiana PTA approved forms must be used for disbursements made by a school PTA/PTSA.

Debit cards and direct withdrawals from a checking account are not permissible. Since credit card transactions have more fraud protection, they are permissible. The monthly statement must be reviewed by the president for verification of the transactions and receipt of goods. The monthly credit card statement and a receipt for each purchase on the card must be attached to the Check Request Form (Exhibit 5.15) and available for audit.

No individual should personally benefit from the activities conducted by the organization.

4.3 Concession Inventory

Concession inventories must be maintained and there should be a reasonable return of profit on that inventory. Inventory counts should be taken periodically, but at least twice per year (December 31 and June 30). After inventory is taken, the Concessions Inventory and Profit Statement (Exhibit 5.16) should be completed to determine the actual profit earned for the period. Complimentary distributions of items should be documented at each event and reported on the Concessions Inventory and Profit Statement.

Any difference between the projected revenue and the actual amount received should be thoroughly investigated. Written documentation should be attached to the report detailing the findings of the investigation. The following are examples of questions to investigate:

1. Were the items priced correctly?
2. Were food portions served in an appropriate size?
3. Were items given away that were not documented?
4. Is it possible money or inventory was stolen?

The Concessions Inventory and Profit Statement should be submitted to the executive board of the Parent Organization and the board should put a corrective action plan in place to address any deficiencies. The Concessions Inventory and Profit Statement should also be provided for the audit.

4.4 Sales Tax Exemption

Parent Organizations may not use the FWCS sales tax exemption number for purchases. 501(c)(3) non-profit organizations are exempt from paying sales taxes and should use their own tax exempt number. Note: The exemption does not apply for parties, picnics, dances, hotels or restaurant food.

4.5 Independent Contractors

It is preferred that payments to independent contractors that provide a service be paid through the school extracurricular account. The Booster Club officer or sponsor is responsible for completing the Agreement Form/Requisition 16E (Exhibit 5.17). The school treasurer is responsible for obtaining the W-9, processing the security background check and reporting the 1099 income to the IRS. If the vendor

provides an outside service and does not enter the school building, a background check is not required. If they enter the building one time and will be supervised at all times, a Safe Visitor tag is acceptable. The Parent Organization may reimburse or donate to the extracurricular account to cover the expense.

If the Parent Organization does make payments for services, they are still required to be sure the proper background check is completed. The organization should consult with a tax advisor to determine if the service provided qualifies as an independent contractor (1099 filing) or has an employee/employer relationship (payroll tax filings) and must comply with Federal and State employment laws.

4.6 Purchases for the School

Before Parent Organizations purchase equipment for the schools, including computer hardware and software, they shall notify the principal of their plans. The principal shall consult with the Purchasing Services Department to ensure compatibility with current FWCS equipment and compliance with FWCS policies. Donated items become the property of FWCS.

4.7 Contracts

Before a Parent Organization enters into a purchase or service contract, the FWCS Legal Department will review the contract language on their behalf.

All Parent Organizations must comply with the FWCS Beverage Contract. All drink products purchased for resale must be purchased from the exclusive vendor.

4.8 Scholarships

Student scholarships are taxable to the student unless certain IRS requirements are met as detailed below. If the Parent Organization does not comply, the scholarship check is considered taxable to the student and the Parent Organization must issue a Form 1099 if the amount is \$600 or more.

Written procedures and forms for non-taxable scholarships issued from the school extracurricular account are available in the FWCS Extracurricular Accounts Manual. If the Parent Organization desires to disburse a non-taxable scholarship directly from their own checking account, all IRS requirements must be met.

IRS requires that non-taxable scholarships be awarded on an objective and nondiscriminatory basis to be used for study at an educational institution. Members of the Selection Committee may not be donors or related to the donors. Donors may not control the Selection Committee directly or indirectly. Therefore, members of the Parent Organization (the donor) cannot be part of the Selection Committee. The Parent Organization may utilize the established school Scholarship Committee organized at the school or create their own Selection Committee from community members that are not members of the Parent Organization.

The members of the Selection Committee, substantial contributors or family members of either are not eligible for the scholarship. All scholarship recipients must be selected on an objective and nondiscriminatory basis using established selection criteria and application process. The IRS requires that a Compliance Certification Form be completed for each scholarship selection. Please see Exhibit 5.18 as a sample. A sample Request for Fund Distribution Form has also been provided (Exhibit 5.19) for the Selection Committee to submit to the Parent Organization treasurer along with a Check Request Form (Exhibit 5.15). The check must be payable to the educational institution where the student is enrolled.

The provided exhibits, forms and instructions are current as of June 1, 2019. Changes may occur. Please refer to the most current documents available on the Parent Resources page of the FWCS District website.

- 5.1 Social Media Use Guidelines
- 5.2 Initial Application Form for Recognition as a Parent Organization
- 5.3 Renewal Form for Recognition as a Parent Organization
- 5.4 Financial Report
- 5.5 Auditing Committee Report
- 5.6 Model of Booster Club Bylaws
- 5.7 Waiver of Liability and Indemnity Agreement for Drivers of FWCS Trailers
- 5.8 Student Fees for Band and Show Choir
- 5.9 Concession Sales/Deposit Report
- 5.10 Ticket Sales Report
- 5.11 Wristband Sales Report
- 5.12 Fundraiser Approval Form
- 5.13 Competitive Food Guidelines
- 5.14 Guidelines for Fundraising Websites
- 5.15 Check Request Form
- 5.16 Concessions Inventory and Profit Statement
- 5.17 Agreement Form/Requisition 16E
- 5.18 Compliance Certification Form
- 5.19 Request for Fund Distribution Form



Social Media Use Guidelines

Social media outlets are designed to disseminate information through social interaction using highly accessible publishing techniques. Examples include Facebook, LinkedIn, Twitter, YouTube, Instagram, Snapchat, blogs and wikis. This list is not exhaustive as new social media applications develop rapidly and spread quickly.

Social media have become powerful communications tools that may have a major impact upon organizations and individuals. Use of those tools, however, often blurs the lines between one's personal voice and views and the voice and views of FWCS. In addition, the tools permit widespread instantaneous transfer of information, substantially expanding the risk of the spread of inappropriate or private information. The purpose of these guidelines is to inform employees and those acting in an official capacity representing FWCS of those risks and establish clear rules to minimize them.

In general, when using social media outlets, consider whether what you post is something you would want the entire community to see. You should not expect anything you post on the Internet to truly be private, even with privacy settings.

PROHIBITIONS. The following conduct is prohibited, and violation of one or more of these prohibitions may result in discipline, up to and including termination of employment:

1. Disclosure of confidential or proprietary information, particularly information contained in or derived from student records, which is confidential and protected from disclosure under federal law. Even "venting" on social media about a bad day could include enough information to allow others to determine which student or groups of students are referenced;
2. Use of FWCS logos or marks without permission from the FWCS Office of Public Affairs;
3. Use of copyright or intellectual property of FWCS or others beyond fair use without the consent of the owner of the copyright or mark;
4. Use of FWCS computers or other equipment not in conformance with the district's computer use guidelines; any personal use of social media must not interfere with the business purposes of the equipment or with work time, and is subject to inspection by FWCS without expectation of privacy;
5. The posting of any photograph of any student or students taken in or in connection with a school event without a signed media release by the parent or guardian and permission of the unit head. Parents typically will not expect a staff member to use photos on a personal site, only official FWCS sites. This does not prohibit staff members who are parents from taking and posting pictures of their children at school events;
6. Identification of any employment relationship with FWCS in a manner that infers or implies, or that could be read to infer or imply, that the employee is expressing the position or opinion of FWCS without a disclaimer substantially conforming to the following: "Any expression of opinion is my own and does not represent the position or opinion of FWCS or any of its schools or employees";
7. The "friending" of any current FWCS student, or former student under the age of 18, unless the following requirements have been met:
 - a. The parent or guardian has been informed and has given consent;

- b. The parent or guardian has confirmed that he or she has full access to the social media site; and
- c. The student initiates the “friend” request.

8. Conduct inconsistent with the FWCS Code of Ethics.

BEST PRACTICES. While not prohibited, the following should be considered when employees use social media either with FWCS permission or privately:

1. Employees are responsible for the content of any posting and should think twice before posting anything that might reflect negatively on another person. Postings can live virtually forever and can be copied and distributed, so things that you would not say in person are usually inappropriate to say in a posting.
2. Photographs can be easily copied and appropriated for unintended use. Carefully consider if the photographs posted are those you would want the general public to see or use and how they reflect on FWCS.
3. If it is necessary to have a site to communicate with students or co-workers, in addition to parental consent, consider having a professional site separate from any personal site and confining those communications to the professional site.
4. Be respectful and consider how any posting might reflect on the individual and those associated with that individual.
5. Staff members are discouraged from creating private employee group pages. Often, these pages turn into a negative space that does not enhance employee morale. If such groups are created, there should be no indication that it is a group sanctioned by FWCS and no official FWCS logos may be used.

INSTITUTIONAL SOCIAL MEDIA. Those authorized to utilize officially sanctioned social media on behalf of FWCS must adhere to the following:

1. Public Affairs must be aware of the use and is the only source within FWCS that may grant permission to use FWCS logos or marks.
2. Either the FWCS Webmaster or Public Information Officer must be given administrative rights to modify and change officially sanctioned social media, if necessary.
3. Links to sites other than FWCS should be considered carefully, and monitored to ensure that the linked site conforms to the requirements stated herein.
4. All posts should reflect the professionalism of FWCS and its employees.
5. In addition to a media release, there must be compliance with any request from a student or parent to remove a photo or video.

GROUPS AFFILIATED WITH FWCS.

Parent Teacher Associations and other related groups must, as a condition of official status, conform to the requirements of these guidelines. Violation may result in removal of official status, and/or removal of any link to FWCS.

Athletic/Extra-Curricular Accounts, including Boosters, sports teams, athletic departments, academic teams, arts groups or any other group officially representing an FWCS team or group must, as a condition of official status, conform to the requirements of these guidelines. Violation may result in removal of official status, and/or removal of any link to FWCS. *For athletic teams, athletic directors must approve all accounts and have access to the account.*

Fan Pages established by parents or students that are not officially representing a team or organization are not required to follow these guidelines, although it is recommended. Such groups are not permitted to use FWCS logos.

Unofficial Student Groups created by students are not required to follow these guidelines. Such groups are *not* permitted to use FWCS logos and must not be used to bully or harass other students. Inappropriate use could be a Code of Conduct violation and may prompt FWCS to request the group be removed from the social media site.

Official Alumni Groups recognized by FWCS must, as a condition of official status, conform to the requirements of these guidelines. Violation may result in removal of official status, and/or removal of any link to FWCS.

Unofficial Alumni Groups created by former students are not required to follow these guidelines. Such groups are *not* permitted to use FWCS logos.



Initial Application Form for Recognition as a Parent Organization

Must be submitted by September 1st to the school principal.

School Name: _____ School Year: _____

Name of Organization: _____

Official Mailing Address: _____

Purpose of Organization: _____

Officers: Typed or Printed

President: _____

Vice President: _____

Address: _____

Address: _____

Phone #: _____

Phone #: _____

Email: _____

Email: _____

Student name(s): _____

Student name(s): _____

Secretary: _____

Treasurer: _____

Address: _____

Address: _____

Phone #: _____

Phone #: _____

Email: _____

Email: _____

Student name(s): _____

Student name(s): _____

Required Documents attached:

_____ Organization's Bylaws

_____ IRS determination letter approving tax status and Federal ID number

_____ Indiana Nonprofit Sales Tax Exemption Certificate (Form NP-1) for tax status and State ID number

Initial Application Form for Recognition as a Parent Organization

Page 2

We agree to abide by the FWCS policies, procedures and best practices for internal controls as provided in the FWCS Parent Organization Handbook (available on the FWCS website). We understand that our renewal for next year will not be processed until the required documents described in Section 1.4 of the Handbook have been submitted.

Submitted by:

Signature _____

Printed Name _____

Office held _____

Date _____

FWCS Approvals:

School Principal _____

Date _____

Chief of School Leadership _____

Date _____

Chief Financial Officer _____

Date _____

Application copies to:

_____ Parent Organization

_____ Sponsor

_____ School Treasurer

_____ Business Office (original and all required documents)



Renewal Form for Recognition as a Parent Organization

Must be submitted each year by September 1st to the school principal.

School Name: _____ School Year: _____

Name of Organization: _____

Official Mailing Address: _____

Purpose of Organization: _____

Officers: Typed or Printed

President: _____

Vice President: _____

Address: _____

Address: _____

Phone #: _____

Phone #: _____

Email: _____

Email: _____

Student name(s): _____

Student name(s): _____

Secretary: _____

Treasurer: _____

Address: _____

Address: _____

Phone #: _____

Phone #: _____

Email: _____

Email: _____

Student name(s): _____

Student name(s): _____

Required renewal documents have been received by the school treasurer:

_____ Annual Financial Report

_____ Auditing Committee Report

_____ June 30th bank statement(s) and reconciliation(s)

_____ FWCS Fundraiser Approval Forms with actual income and expenses

_____ IRS Form 990

Renewal Form for Recognition as a Parent Organization

Page 2

_____ Nonprofit Organization Annual Report (Indiana Form NP-20)

_____ Indiana Semi-Annual Business Entity Report – *Booster Club only*

_____ Organization's Bylaws (if updated during prior school year)

We agree to abide by the FWCS policies, procedures and best practices for internal controls as provided in the FWCS Parent Organization Handbook (available on the FWCS website). We understand that our renewal will not be processed until the required documents described in Section 1.4 of the Handbook have been submitted.

Submitted by:

Signature _____

Printed Name _____

Office held _____

Date _____

FWCS Approvals:

School Principal _____

Date _____

Chief Financial Officer _____

Date _____

Renewal copies to:

_____ Parent Organization

_____ Sponsor

_____ School Treasurer

_____ Business Office (original and all required documents)



FORT WAYNE COMMUNITY SCHOOLS
Financial Report Example

EXHIBIT 5.4

XYZ ELEMENTARY SCHOOL PTO
FINANCIAL REPORT
CASH BASIS
From July 1, 2016 through June 30, 2017

BEGINNING CASH BALANCE

Beginning Balance in Checking	\$2,401.03
Beginning Balance in Savings	\$1,011.20
Beginning Balance in Investments	\$1,400.00
Beginning Cash on Hand	<u>\$423.23</u>

Total Beginning Cash Balance as of July 1, 2016 \$5,235.46

REVENUES

Carnival Concession Sales	\$2,111.42
Coupon Book Sale	\$1,200.00
Membership Dues (225 members @ \$2.00)	\$450.00
T-shirt Sales	<u>\$2,502.25</u>

Total Revenues \$6,263.67

EXPENSES

Carnival Concession Supplies	\$1,355.77
Coupon Book Expenses	\$650.00
Miscellaneous Supplies	\$250.77
Postage	\$136.29
T-shirt Expenses	<u>\$1,742.88</u>

Total Expenses (\$4,135.71)

ENDING CASH BALANCE

Ending Balance in Checking	\$4,453.14
Ending Balance in Savings	\$1,123.34
Ending Balance in Investments	\$1,500.00
Ending Cash on Hand	<u>\$286.94</u>

Total Ending Cash Balance as of June 30, 2017 \$7,363.42

Cash Basis Financial Report prepared by:

Printed Name

Title

Signature

Date

Auditing Committee Report

Each Parent Organization is required to have a committee within the organization conduct an annual audit of the organization's revenue and expenditures. An Auditing Committee of not fewer than three members may include officers and non-officer members; however, the committee should have at least one or two non-officer members review the information. Auditing Committee members shall not be related to each other or to anyone with check signing privileges. (Related is defined as same family through a child or spouse.) The sponsor and officers authorized to sign checks are ineligible to serve on the Auditing Committee. An outside party, such as a CPA, may be used to audit the financial information instead of using a committee within the organization.

The Auditing Committee Report should be submitted using one of the example (or similar) formats. If an outside party performs the audit, their results should be shown in their own format. The outside party would need to sign and date their report. The examples of the Auditing Committee Reports show space for four (4) members; however, the parent organization may have more or less committee members. The same information must be documented for each of the committee members, regardless of the size of the committee.

The Auditing Committee Report examples include:

- Option A Audit was performed with no exceptions noted; therefore, the Financial Report appears proper and correct.
- Option B Audit was performed with immaterial exception(s) being noted. The Financial Report was either corrected or exceptions did not have a material effect. Except for these minor exceptions, the Financial Report appears proper and correct.
- Option C Audit was performed with material exception(s) being noted. Because of the material exception(s), the Financial Report is not proper and correct or the status cannot be determined.

In some instances, due to material exception(s), the committee may not be able to determine whether the Financial Report is proper and correct. When this situation occurs, the committee may state that the status of the Financial Report could not be determined because of material exception(s).

The Auditing Committee should choose one of these examples or a report similar in format to document the results and conclusions of their audit. This report along with the Financial Report should be submitted to the school principal by September 1st each year. The audit must be completed before the application renewal will be approved by the school principal for the new school year.

Auditing Committee Report

Page 2

Suggested Audit Steps

The following suggested steps are designed to assist the Parent Organization's Auditing Committee in conducting a thorough audit of the financial activities for the applicable school year.

- ☐ Audit the Financial Report (report of revenues and expenditures) prepared by the treasurer for your organization
 - The report should include information for the full applicable year.
 - The audit must cover the period beginning with the reconciled cash balance from the previous Financial Report and ending with the reconciled cash balance from the last day of the time period (typically June 30) reported by the organization.
 - Verify the amount held in cash/change boxes and that they are listed on the Financial Report.
- ☐ Audit the reconciled bank statements and canceled checks to determine the following:
 - Disbursements have been properly documented with an invoice or receipt.
 - Disbursements have been properly approved.
 - Checks have been properly signed.
 - Checks have been deposited or cashed by the payee indicated and no information on the face of the check has been altered.
 - Checks have been accounted for in the proper sequence (no missing checks).
 - Only applicable officers are authorized signers on the bank account(s). Former officers should not remain on the account(s) as authorized signers.
- ☐ Audit the reconciled bank statements deposit records to determine the following:
 - All receipts recorded in the receipt book have been deposited to the bank.
 - Addition and subtraction on cash receipts and deposits are correct.
 - All Concession Sales/Deposit Reports are counted and witnessed by two people.
 - The treasurer gave a receipt to all persons delivering funds collected.
 - Receipts have been accounted for in the proper sequence (no missing receipts).
 - Deposits for events where admission was charged provided a Ticket Sales Report or Wristband Report.
- ☐ Verify the membership dues, if any, are collected from their members (parents), not from students.
- ☐ Verify the receipts and disbursements were allocated to the correct account category.
- ☐ If independent contractors were paid through the Parent Organization, verify that Forms 1099 were issued or appropriate payroll taxes paid.
- ☐ Review Concessions Inventory and Profit Statement for reasonableness.
- ☐ Review Fundraiser Approval Forms for reasonableness and accountability for unsold items.

Auditing Committee Report

Page 3

- ☐ Verify that Fundraiser Approval Forms were completed and approved by the school principal for all fundraising activities.
- ☐ Verify Exempt Event Notification form (CG-EN) was approved by the Indiana State Gaming Commission for any fundraising activities involving raffles or games of chance.
- ☐ Verify a Public Performance Site License was obtained for any fundraising activities involving the showing of movies.
- ☐ Verify that the IRS Form 990 was completed accurately and filed.
- ☐ Verify that the Indiana Nonprofit Organization Annual Report (Form NP-20) was completed accurately and filed.
- ☐ Verify that the Annual Business Entity Report was completed accurately and filed with Indiana Secretary of State.
- ☐ Complete the applicable Auditing Committee Report (only one report type may be used per audit).

If exceptions are noted during the audit, consult with the organization's treasurer and president (if necessary) to resolve the exception(s). The treasurer is responsible for making any corrections to the records, checkbook and Financial Report.

Option A	No Exceptions (i.e., errors, irregularities)	Financial Report appears proper and correct.
Option B	Immaterial Exceptions	Financial Report appears proper and correct, except for some immaterial exceptions.
Option C	Material Exceptions	Financial Report does not appear proper and correct because of material exception(s) or Financial Report status cannot be determined because of material exception(s).

If material exceptions have been noted, prepare recommendations for controls to prevent the future occurrence of these exceptions.

The organization's treasurer and president are responsible for acting upon the recommendations made by the Auditing Committee.

Maintain the original written Financial Report and Auditing Committee Report on file with the treasurer of the Parent Organization. The file with these reports should be kept for at least five (5) years and should be forwarded to the new treasurer each year.

Auditing Committee Report

Page 4

Submit one copy of the following reports to the school principal by September 1st each year. The audit must be completed before the renewal will be approved by the school principal for the new school year.

- ☐ Annual Financial Report and Auditing Committee Report
- ☐ Copy of June 30th bank statement and reconciliation for each account
- ☐ FWCS Fundraiser Approval Forms with actual income and expenses completed
- ☐ Copy of the IRS Form 990 if required to file
- ☐ Copy of Indiana Nonprofit Organization Annual Report (Form NP-20)



FORT WAYNE COMMUNITY SCHOOLS

Auditing Committee Report Example – Option A Proper and Correct with No Exceptions

XYZ ELEMENTARY SCHOOL PTO
AUDITING COMMITTEE REPORT
July 1, 2016 through June 30, 2017

The financial data contained in the following statement(s) for the period of July 1, 2016 through June 30, 2017 has been audited in detail by the Auditing Committee members named below. These members agree that these financial statements are proper and correct to the best of their knowledge. No exceptions were noted during the audit.

_____ Printed Name	_____ Title
_____ Signature	_____ Date
_____ Printed Name	_____ Title
_____ Signature	_____ Date
_____ Printed Name	_____ Title
_____ Signature	_____ Date
_____ Printed Name	_____ Title
_____ Signature	_____ Date



FORT WAYNE COMMUNITY SCHOOLS

Auditing Committee Report Example – Option B Proper and Correct with Immaterial Exceptions

XYZ ELEMENTARY SCHOOL PTO
AUDITING COMMITTEE REPORT
July 1, 2016 through June 30, 2017

The financial data contained in the following statement(s) for the period of July 1, 2016 through June 30, 2017 has been audited in detail by the Auditing Committee members named below. These members agree that these financial statements are proper and correct, except for the following exceptions:

1. Check #12586 cleared the bank for \$25.20 instead of \$2.52.
2. The Carnival Concession Expense account contains six expenses that did not have the related invoices as documentation for the expense. The undocumented expenses totaled \$42.87.

_____ Printed Name	_____ Title
_____ Signature	_____ Date
_____ Printed Name	_____ Title
_____ Signature	_____ Date
_____ Printed Name	_____ Title
_____ Signature	_____ Date
_____ Printed Name	_____ Title
_____ Signature	_____ Date



FORT WAYNE COMMUNITY SCHOOLS

Auditing Committee Report Example – Option C Not Proper or Correct Due to Material Exceptions

XYZ ELEMENTARY SCHOOL PTO
AUDITING COMMITTEE REPORT
July 1, 2016 through June 30, 2017

The financial data contained in the following statement(s) for the period of July 1, 2016 through June 30, 2017 has been audited in detail by the Auditing Committee members named below. These members agree that these financial statements are not proper and correct, due to the following material exceptions:

1. No documentation of cost exists for the t-shirts purchased.
2. Bank account was not reconciled during the year.
3. No documentation exists for the sales from the fundraising to determine whether the amount recorded in the Financial Report is correct.

To prevent the above exceptions from occurring in the future, the following steps should be taken:

1. Documentation of all expenses, such as an invoice, should be received prior to payment of expense. Documentation should be kept with the other Booster Club records.
2. All bank accounts should be reconciled on a monthly basis.
3. For all fundraisers, a record should be kept of the sales and of the money turned in and deposited.

Printed Name	Title
Signature	Date
Printed Name	Title
Signature	Date
Printed Name	Title
Signature	Date

Auditing Committee Report Example - Option C
Not Proper or Correct Due to Material Exceptions
Page 2

Printed Name

Title

Signature

Date

Example

Model of Booster Club Bylaws



WE ARE YOUR SCHOOLS

MODEL OF BOOSTER CLUB BYLAWS

INDEX

2016-2017

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Name of Organization

Federal Identification Number

Date Organized

State Tax Exempt Number

FWCS School(s) Supported _____

Bylaws/amendments adopted by membership _____ (date)

Bylaws approved by FWCS _____ (date)

MODEL OF BOOSTER CLUB BYLAWS

2016-2017

Article I: Name

The name of this organization is the _____, located at (city)
_____ (state) _____.

Article II: Purposes

Section 1. The purposes of the _____, (name) are as follows:

(EXAMPLES)

- a. To promote the welfare of children and youth in school and community.
- b. To bring into closer relation the home and the school, that parents and teachers may cooperate intelligently in the education of children and youth.
- c. To support school programs financially through fundraising activities.
- d. To promote school spirit, school pride, and community goodwill.
- e. To develop between educators and the general public such united efforts as will secure for all children and youth the highest advantages in physical, mental, and social education.
- f. To award college scholarships to participating students showing exceptional skill and leadership qualities.

Section 2. The organization is organized exclusively for the charitable, scientific, literary, or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or corresponding section of any future Federal tax code (hereinafter "Internal Revenue Code").

Article III: Basic Policies

The following are basic policies of the _____ (name)

- a. The organization shall be noncommercial, nonsectarian, and nonpartisan.
- b. The organization shall work with the schools to provide quality education for all children and youth and shall seek to participate in the decision-making process establishing school policy, recognizing that the legal responsibility to make decisions has been delegated by the people to the boards of education, state education authorities, and local education authorities.
- c. The organization shall work to promote the health and welfare of children and youth and shall seek to promote collaboration between parents, schools, and the community at large.
- d. No part of the net earnings of the organization shall inure to the benefit of, or be distributable to its members, directors, trustees, officers, or other private persons except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof.
- e. Notwithstanding any other provision of these articles, the organization shall not carry on any other activities not permitted to be carried on (i) by an organization exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code, or (ii) by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.
- f. Upon the dissolution of the organization, after paying or adequately providing for the debts and obligations of the organization, the remaining assets shall be distributed to the FWCS school(s) supported by the organization which have established their tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.
- g. The organization or members in their official capacities shall not, directly or indirectly, participate or intervene (in any way, including the publishing or distributing of statements) in any political campaign on behalf of, or in opposition to, any candidate for public office; or devote more than an insubstantial part of its activities to attempting to influence legislation by propaganda or otherwise.

Article IV: Relationship with FWCS

Section 1. This Booster Club shall be organized under the direct authority of FWCS.

A Booster Club in good standing is one which:

- a. Adheres to the purposes and basic policies of FWCS.
- b. Has bylaws approved every three years.
- c. Has prior year audited annual financial report submitted to FWCS by September 1st.
- d. Has new officers list and renewal application submitted to FWCS by September 1st.
- e. Has current year 990/990EZ or 990-N (E-postcard) filed and submits a copy to FWCS by September 1st.
- f. Has current year Indiana Nonprofit Organization Annual Report (Form NP-20) filed and submits a copy to FWCS by September 1st.
- g. Has current biennial Business Entity Report filed with the Indiana Secretary of State.
- h. Meets other criteria as may be prescribed by FWCS.

Section 2. This Booster Club shall adopt such bylaws for the government of the organization as may be approved by FWCS. Such bylaws shall not be in conflict with FWCS policies.

Section 3. Bylaws of this Booster Club shall include an article on amendments.

Section 4. Bylaws of this Booster Club shall include a provision establishing a quorum.

Section 5. Each officer or board member of this Booster Club shall be a member of this Booster Club.

Section 6. The bylaws of this Booster Club shall prohibit voting by proxy.

Section 7. A Booster Club member shall not serve as a voting member of this Booster Club board while serving as a paid employee of, or under contract to this Booster Club.

Section 8. (Optional) Only members of this Booster Club who have paid dues for the current membership year may participate in the business of this Booster Club.

Section 9. This Booster Club may cooperate with other organizations and agencies concerned with child welfare, but a Booster Club representative shall make no commitments that bind the group he/she represents.

Section 10. The members of the nominating committee for officers of this Booster Club shall be elected by the general membership, executive board, or executive committee.

Section 11. This Booster Club shall keep such permanent books of account and records as shall be sufficient to establish the items of gross income, receipts and disbursements of the organization, including, specifically, the number of its members and the dues collected from its

members. Such books of account and records shall at all reasonable times, not less than annually, be open to inspection by an authorized representative of FWCS.

Section 12. The Booster Club shall be subject to withdrawal and the status of such organization as a Booster Club shall be subject to termination, in the manner and under the circumstances provided by the FWCS Parent Organization Handbook.

Section 13. This Booster Club is obligated, upon withdrawal of its legal entity:

- a. Upon a formative vote to dissolve a Booster Club, the unit shall yield up and surrender immediately all of its funds, books, records, property and assets to FWCS.
- b. To cease and desist from the further use of any name that implies or connotes association with FWCS.
- c. To carry out promptly, under the supervision and direction of FWCS, all proceedings necessary or desirable for the purpose of dissolving the _____ (name).

Article V: Membership and Dues

Section 1. Every individual who is a member of _____ (name) is entitled to all the benefits of such membership.

Section 2. Membership in this _____ (name) shall be open, without discrimination, to anyone who believes in and supports the mission and purposes of _____ (name).

Section 3. This organization shall conduct an annual enrollment of members but may admit individuals to membership at any time.

Section 4. Those enrolled after March 15 shall be considered members for the following school year.

Section 5. The membership shall be valid through the month of September of the ensuing school year.

Section 6. (Optional) Each member of this organization shall pay such annual dues to said organization as determined by the organization.

Section 7. (Optional) The amount of each member's dues shall be \$ _____.

Article VI: Officers and Their Election

Section 1. The officers of this organization shall consist of a president, vice-president, secretary, and a treasurer.

Section 2. Officers shall be elected by ballot in the month of _____.

Section 3. The vote shall be conducted by ballot. When there is but one candidate for an office, the ballot for that office may be dispensed with and election held by voice vote. A majority vote shall be required for election.

Section 4. The following provisions shall govern the qualifications and eligibility of individuals to be officers of the _____ (name):

- a. Each officer shall be a member of this Booster Club.
- b. No officer may be eligible to serve more than two consecutive terms in the same office.
- c. A person who has served in an office for more than one half of a full term shall be deemed to have served a full term in such office.
- d. (Optional) Only those persons whose current dues are paid shall be considered eligible for office. (Current dues are paid before November 15th of any school year).
- e. Only those persons who have signified their consent to serve if elected shall be nominated for or elected to such office.

Section 5. Officers, with the exception of the treasurer, shall assume their duties at the end of the school year and shall serve for a term of one year or until their successors are elected. The treasurer shall assume his duties following the completion of the annual audit.

Section 6. A vacancy occurring in the office of president shall be filled for the remainder of the unexpired term by the vice-president. A vacancy in any office other than president shall be filled for the unexpired term by an individual elected by a majority vote of the executive board, notice of such election having been given.

Section 7. There shall be a nominating committee composed of three members, one of whom shall be elected by the executive committee from its body, and two of whom shall be elected by the general membership at a regular meeting at least one month prior to the election of officers. The president shall appoint one of the three to serve as chairman of the committee.

Section 8. The nominating committee shall nominate an eligible person for each office to be filled and report its nominees at the regular meeting in _____ (month), at which time additional nominations may be made from the floor.

Article VII: Duties of Officers

Section 1. The President shall:

- a. Preside at all meetings of the association and of the executive board.
- b. Perform such other duties as may be prescribed in these bylaws or assigned by the association or by the executive board.
- c. Be a member ex officio of all committees except the nominating committee.
- d. Coordinate the work of the officers and committees of the association in order that the purposes may be promoted.
- e. **Audit treasurer report and bank statement monthly.**

Section 2. The Vice-President shall:

- a. Act as aide to the president.
- b. Perform the duties of the president in the absence or inability of that officer to act.

Section 3. The Secretary shall:

- a. Record the minutes of all meetings of the association and of the executive board.
- b. Have a current copy of the bylaws.
- c. Maintain a membership list.
- d. Perform other delegated duties as assigned.

Section 4. The Treasurer shall:

- a. Have custody of all the funds of the association.
- b. Keep a full and accurate account of receipts and expenditures.
- c. Make disbursements as authorized by the president, executive committee, or association in accordance with the budget adopted by the association.
- d. Have checks signed by two people, the treasurer and the FWCS employee sponsor of the organization. (Persons authorized to sign checks shall not be related. Defined: same family through a child or spouse.)
- e. Present a financial statement at every meeting of the association and at other times when requested by the executive board and make a full report at the annual meeting.
- f. Be responsible for the maintenance of such books of account and records as conform to the requirements of Article IV, Section 11, of these bylaws.
- g. Have the accounts examined annually at the close of the fiscal year or upon change of officer by a CPA or an auditing committee of not fewer than three members, who, satisfied that the treasurer's annual report is correct, shall sign a statement of that fact at the end of the report.
- h. Provide organization documents required by FWCS for review and audit purposes.
- i. Submit Federal Tax Form 990 to the IRS, Indiana Nonprofit Organization Annual Report (NP-20) to the Indiana Department of Revenue, and Indiana State Biennial Business Entity Report to the Secretary of State.

Section 5. All officers shall perform the duties outlined in these bylaws and those assigned from time to time. Upon the expiration of the term of office or in case of resignation, each officer shall turn over to the president, without delay, all records, books, and other materials pertaining to the office, and shall return to the treasurer, without delay, all funds pertaining to the office.

Article VIII: Auditing Committee

Section 1. The auditing committee shall be selected by the executive committee at least two weeks before the annual meeting. An auditing committee of not fewer than three members may include officers and non-officer members; however, the committee should have at least one or two non-officer members audit the information. An outside party, such as a CPA, may be used to audit the financial information instead of using a committee within the organization. A copy of the CPA or committee's report shall be sent to FWCS.

Section 2. Auditing committee members shall not be related to each other or to anyone with check signing privileges. The sponsor and officers authorized to sign checks are ineligible to serve on the auditing committee. (Related is defined as same family through a child or spouse.)

Article IX: Executive Board

Section 1. The Executive Board shall consist of the officers of the association, the chairmen of standing committees, a teacher representative, and the principal of the school or a representative appointed by him/her. The chairman of the standing committees shall be selected by the officers of the association. The members of the Executive Board with the exception of the treasurer shall serve until the election/selection of their successors. (See Article VI, Section 5 for Term of the Treasurer.)

Section 2. Each member shall be a member of this _____ (name).

Section 3. The duties of the Executive Board shall be:

- a. To transact necessary business in the intervals between association meetings and such other business as may be referred to it by the association.
- b. To create standing and special committees.
- c. To approve the plans of work of the standing committees.
- d. To present a report at the regular meetings of the association.
- e. To appoint a CPA or an auditing committee at least two weeks before the annual meeting to audit the treasurer's accounts.
- f. To prepare and submit to the association for adoption a budget for the year.
- g. To approve routine bills within the limits of the budget.

Section 4. Regular meetings of the Executive Board shall be held during the year, the time to be fixed by the committee at its first meeting of the year. _____ (number) members of the Executive Board shall constitute a quorum. Special meetings of the Executive Board may be called by the president or by a majority of the members of the board, _____ (number) days' notice being given.

Section 5. If any member of the board shall at any time cease to meet the qualifications or fulfill the duties of the position, that person may be removed from the board by a majority vote of the Executive Board.

Article X: Executive Committee

Section 1. There shall be an executive committee of the _____ (name), the members shall consist of no less than the elected officers and one FWCS employee sponsor.

Section 2. Each executive committee member shall be a member of this _____ (name).

Section 3. Special meetings of the executive committee may be called by the president or a majority of the executive committee with _____ days' notice given to each member of the committee.

Section 4. A majority of the executive committee shall constitute a quorum for the transaction of business.

Section 5. The committee shall meet as soon as the officers have been duly elected, for the purpose of formulating tentative plans for their term of office, and selecting chairmen of standing committees.

Article XI: General Membership Meetings

Section 1. At least _____ (number) regular meetings of this association shall be held during the school year. Dates of meetings shall be determined by the Executive Board and announced at the first regular meeting of the year, _____ (number) days' notice shall be given of a change of date.

Section 2. Special meetings of the association may be called by the president or by a majority of the Executive Board, _____ (number) days' notice having been given.

Section 3. The annual meeting shall be in _____ (month).

Section 4. _____ (number) members shall constitute a quorum for the transaction of business in any meeting of this association.

Section 5. The privilege of holding office, introducing motions, debating, and voting shall be limited to members of _____ (name) whose dues, if required, for the current membership year are paid.

Article XII: Standing and Special Committees

Section 1. (Optional) Only members of this association who have paid dues for the current membership year shall be eligible to serve in any elective or appointive positions.

Section 2. The executive board may create such standing committees, as it may deem necessary to promote the Purposes and carry on the work of the association. The term of each chairman shall be one year or until the selection of a successor.

Section 3. The chairman of each standing committee shall present a plan of work to the executive board for approval. No committee work shall be undertaken without the consent of the executive board.

Section 4. The power to form special committees and appoint their members rests with the association and/or the executive board.

Section 5. The president shall be a member ex officio of all committees except the nominating committee.

Article XIII: Fiscal Year

The fiscal year of the _____ (name) shall begin on July 1 and end on the following June 30.

Article XIV: Parliamentary Authority

The rules contained in the current edition of *Robert's Rules of Order Newly Revised* shall govern the _____ (name) in all cases in which they are applicable and in which they are not in conflict with these bylaws or the articles of incorporation.

Article XV: Amendments

Section 1. These bylaws may be amended at any regular meeting of the association, provided:

1. That notice of the proposed amendment was given at least 30 days prior to the meeting at which time the amendment was voted upon;
2. That a quorum had been established; and
3. That the amendment will then be subject to approval by FWCS upon the completion of the two previous provisions.

Bylaw amendments require a two-thirds vote of the members present and voting.

Section 2. A committee may be appointed to submit a revised set of bylaws as a substitute for the existing bylaws by a majority vote at a meeting of the association, or by a two-thirds vote of the executive board. The requirements for adoption of a revised set of bylaws shall be the same as in the case of an amendment.

Section 3. This _____, having adopted amendments or a revision to its bylaws, shall submit to FWCS one copy of such amendments or revision.

Section 4. Any amendment or revision shall become effective upon the approval of FWCS.



Waiver of Liability and Indemnity Agreement for Drivers of FWCS Trailers

School: _____

Organization: _____

Driver's Name: _____

- ☐ Attach a copy of Driver's License
- ☐ Attach a copy of Insurance Card and Declaration Page of Insurance Policy

Date(s) of Travel and Destination:

In connection with operating a vehicle that may pull a trailer owned by FWCS (hereinafter "Activity"), I, _____, hereby represent and agree as follows:

1. I have personal or commercial auto insurance coverage on my vehicle with liability coverage of at least the following amounts: \$100,000 bodily injury per person, \$300,000 bodily injury per accident and \$100,000 property damage per accident that extends to any trailer that may be pulled by my vehicle.
2. I possess the appropriate current license(s) to operate my vehicle, truck and/or trailer that will be used in the Activity.
3. I agree that no students other than my own may ride in my vehicle when traveling with the trailer for a school-related event.
4. I agree to reimburse or make good any loss or damages that FWCS (its officers, employees and agents) may incur for any and all claims (including litigation) that arises on account of any claim made by me or anyone on my behalf.
5. Knowing the dangers, hazards and risks associated with this Activity and with sufficient knowledge of my physical condition(s) and limitations, if any, I voluntarily assume all responsibility and risk of loss, damage, illness and/or injury to any person or property (including myself) that I may, in any way, sustain in connection with participation in this Activity.
6. I agree that I will abide by all FWCS rules and regulations applicable to this Activity.
7. To the fullest extent permitted by law, I hereby release and forever discharge, and agree not to sue, and agree to defend, indemnify and hold harmless and their governing boards, officers, agents, employees and volunteers from and against any and all liabilities, claims, demands and causes of action of any kind, including litigation expenses and attorney's fees on account of any loss, damage, illness or injury to person or property in any way arising out of or relating to my participation involving this Activity whether due to the negligence, mistake or other action or inaction of FWCS, FWCS staff or any other person or entity involved in any way with FWCS.

THIS RELEASE CONTAINS AN INDEMNIFICATION CLAUSE. I CERTIFY THAT I HAVE READ AND FULLY UNDERSTAND THIS RELEASE, ASSUMPTION OF RISK AND INFORMED CONSENT FORM, AND I SIGN IT VOLUNTARILY WITH FULL KNOWLEDGE OF ITS SIGNIFICANCE.

Date: _____

Signature: _____

Witness: _____

Student Fees for Band and Show Choir

	Option #1 School Account	Option #2 501(c)3 Organization
Choose one option for handling Student Fees	<ul style="list-style-type: none"> Student Fees deposited to the School Extracurricular Account (ECA). 	<ul style="list-style-type: none"> Student Fees deposited to the Booster Club account.
Parent Donations	<ul style="list-style-type: none"> Parent donations to the program may be deposited to the ECA. 	<ul style="list-style-type: none"> Booster Club can encourage parents to: <ol style="list-style-type: none"> Make a voluntary fair share donation of an established amount. Sign up to volunteer for concessions or club events (fundraising) to keep fees lower for all students.
Fundraisers	<ul style="list-style-type: none"> Students may receive credit on fees owed from fundraiser efforts. Prior to the fundraiser, the allowed credits from the fundraiser must be documented. (Example: A \$20 credit will be given for sales of \$100 to \$149. A \$30 credit will be given for sales of \$150 to \$199. A \$40 credit will be given for sales \$200 and over.) The Director or designated parent volunteer will be responsible to track the individual student sales and account credits. The fundraiser deposits must be made to the ECA if students are to receive credits. 	<ul style="list-style-type: none"> Students <u>may not</u> receive credit on fees owed from fundraiser efforts. Why – The practice is not allowed for 501(c)3 organizations. Fundraising must be for the benefit of all and not individual members. Status may be revoked by the Federal government for non-compliance. Clubs may offer prizes (donated or purchased) to the top sellers of fundraiser items. Fundraisers for the benefit of all may be deposited to the Booster Club account.

Student Fees for Band and Show Choir

Page 2

	Option #1 School Account	Option #2 501(c)3 Organization
Concessions/Events	<ul style="list-style-type: none"> Students may receive credit on fees owed from a parent volunteering for concessions or events. At the beginning of the school year, the allowed credit must be documented. (Example: Parents who volunteer for 1-3 events will receive a \$40 credit on the student's account. Parents who volunteer for 4-6 events will receive an \$80 credit on the student's account.) The Director or designated parent volunteer will be responsible to track the parent volunteers and the credits to student accounts. Parents may not work by the hour and receive credit to the student's account. Why – IRS requires that parents get a 1099 for the value of any work provided. Concessions or event proceeds must be deposited to the ECA if credits will be given to student accounts. 	<ul style="list-style-type: none"> Students <u>may not</u> receive credit on fees owed from a parent volunteering for concessions or events. Why – The practice is not allowed for 501(c)3 organizations. The organization members must not personally benefit from the organization's activities. Status may be revoked by the Federal government for non-compliance. Concessions or event proceeds may be deposited to the Booster Club account if for the benefit of all.



Concession Sales/Deposit Report

Parent Organization Name

Event:

Date:

Location:

Manager:

Coin:	Number of	\$ Amount
1¢		
5¢		
10¢		
25¢		
50¢		
\$1		

Total Coin

Bills:	Number of	\$ Amount
\$1		
\$5		
\$10		
\$20		
\$50		

Total Bills

Total Cash

(carry this total to top of next column)

Total Cash

Start Up Cash (subtract)

Total Cash Deposit

Total of Checks for Deposit

Total Deposit

Verified by:

Verified by:

Must be verified by two witnesses

Do not pay any expenses from sales money.

Free items taken from inventory:

Item	Quantity	Sale Price	Net Value	Given to:	Reason

**Ticket Sales Report**

(Name of Parent Organization)

ACTIVITY:**Event** _____**Date** _____**Location** _____

COLOR	KIND	SOLD BY	Issued		Returned		# SOLD	PRICE	SALES TOTALS
			Serial No	Amt.	Serial No	Amt			
TOTALS:									

Verified by:

Verified by:

Must be verified by two witnesses

Coin:	Number of	\$ Amount
1¢		
5¢		
10¢		
25¢		
50¢		
\$1		

Total Coin _____

Bills:	Number of	\$ Amount
\$1		
\$5		
\$10		
\$20		
\$50		

Total Bills _____**Total Cash** _____

(carry this total to top of next column)

Total Cash _____**Start Up Cash (subtract)** _____**Total Cash Deposit** _____**Total of Checks for Deposit** _____**Total Deposit** _____

**Wristband Sales Report**

(Name of Parent Organization)

ACTIVITY:Event

Date

Location

COLOR	KIND	SOLD BY	BEGINNING INVENTORY	ENDING INVENTORY	# SOLD	PRICE	SALES TOTALS
TOTALS:							

Verified by:

Verified by:

Must be verified by two witnesses

Coin:	Number of	\$ Amount
1¢		
5¢		
10¢		
25¢		
50¢		
\$1		

Total Coin

Bills:	Number of	\$ Amount
\$1		
\$5		
\$10		
\$20		
\$50		

Total Bills

Total Cash

(carry this total to top of next column)


Total Cash

Start Up Cash (subtract)

Total Cash Deposit

Total of Checks for Deposit

Total Deposit

 FORT WAYNE COMMUNITY SCHOOLS Fundraiser Approval Form <small>WE ARE YOUR SCHOOLS</small>				
School Name				
Fundraiser Product/Activity:				
Sponsoring Organization/Class:				
Sponsoring Teacher(s):				
Outside Fundraising Group:				
Sales Dates of Fundraiser: To your knowledge, do any other organizations sell items proposed to be sold in this project? What other fundraising projects are you considering for this year? Explain here or attach any information that will further explain the proposed project.				
(Note: No fund-raiser food may be consumed by students during school hours)				
	Estimate		Actual	
REVENUES:				
Sales		\$ -		\$ -
EXPENSES:				
Cost of Merchandise	\$ -		\$ -	
NSF Checks Uncollected	\$ -		\$ -	
Miscellaneous	\$ -		\$ -	
Total Expenses		\$ -		\$ -
Net Profit		\$ -		\$ -
Reason for Variance: (Actual vs. Estimate)				
Planned Use of Funds:				
Submitted by:			Date:	
Signature of Principal:			Date:	



NUTRITION SERVICES

COMPETITIVE FOOD GUIDELINES

The positive effects of good nutrition on the well-being and longevity of human beings is well established. The link between nutritional status and positive school performance is increasingly evident. Fort Wayne Community Schools' comprehensive Strategic Plan focuses on the education, safety and student-centered environment necessary for optimum student life-long learning. To accomplish these strategies and to ensure the nutritional and financial integrity of the Nutrition Services Department, parameters regarding the kind of foods offered at various times during the school day are established.

During each school day, the school Nutrition Services program shall offer breakfast and lunch in accordance with the terms of agreement with the State of Indiana administering the federal program.

In addition, no foods will be sold in competition with the school food service program from midnight to 2:45 PM in the Middle Schools, midnight to 4:40 PM in the High Schools, and midnight to 3:25 PM in the Elementary Schools.

Foods offered (not sold) to students for celebration purposes should be offered as much as possible after lunch serving and eating times are concluded. Foods brought for the class by students, must be store purchased, indicative of being prepared in an establishment licensed by the Board of Health.

Receipts from vending machines, if operated during the school day, will accrue to the Nutrition Services program. Elementary school students shall not have access to food or beverages of minimal nutrition value (carbonated beverages, water ices, chewing gum, and certain hard candies) at any time.

Fundraising activities must be of short duration (no more than 5 days). Fundraising activity involving the sale of food products during school hours must be approved in writing by the Director of Nutrition Services and may not be conducted during breakfast or lunch time.

FWCS Cabinet has endorsed these parameters on behalf of the Board of School Trustees.

Revised 7/7/15

Guidelines for Fundraising Websites

This guideline implements FWCS School Board Policy 7230, Gifts, Grants and Bequests, with respect to the use of fundraising websites by FWCS personnel. The District accepts gifts that are consistent with the mission, vision and goals of FWCS. All accepted gifts, grants or bequests are presented to the Board in a public meeting at least once per year in an annual Gift, Grants and Donations Report. The Report must list donations received by District employees through fundraising websites. In order to track and safeguard donations to the District, FWCS adopts the following guideline:

Teachers/Sponsors:

1. FWCS will approve use of the following charity websites if this guideline is properly followed:
 - a. DonorsChoose.org – a charity website where public school teachers are encouraged to share specific classroom needs. Teachers post a need on their website and receive monetary donations from individuals, corporations or foundations. Once a monetary goal is reached, DonorsChoose.org purchases items that are requested and ships them directly to the teacher at their school.
 - b. Gofundme.com – a fundraising website where anyone can request a donation for any purpose. A 7.9% fee is charged on every donation. The remaining amount is direct deposited into the provided bank account. (see #11)
 - c. Snap-Raise.com – a fundraising website for coaches or organizations. The fundraiser is screened and approved by Snap and coordinated by a Snap Representative. A percentage fee of all funds raised will be charged. (see #11)

Other fundraising sites may be approved on a case-by-case basis.

2. All employees and parent organizations must receive prior written approval to create a fundraising website that uses the name “Fort Wayne Community Schools,” “FWCS,” the District logo, an FWCS school name, school logo or other symbol adopted by the District by submitting the FWCS Fundraiser Approval Form.
3. Requests should not be made for items that will obligate FWCS to any future expense or liability. For example, printers that would require the future purchase of supplies for operation.
4. Requests must comply with current FWCS Curriculum practices.
5. Requests must comply with FWCS Technology policies, network capabilities and securities.
6. Requests must comply with FWCS Environmental Health and Safety Handbook guidelines and the FWCS Energy Leadership Program.
7. No gift shall be requested or accepted in contradiction of any FWCS policy, applicable law, ordinance or regulation.

Guidelines for Fundraising Websites

Page 2

8. Donated items will be used at the FWCS location for which they were purchased. All gifts, grants and bequests shall become the property of the School Corporation, regardless of the terms and conditions of the fundraising website. At the principal's discretion, the items may follow the teacher to another FWCS school building or stay in the current classroom.
9. The District reserves the right to refuse any request for website fundraising or gift at any time, for any reason.

Unit Head and Treasurer:

10. The request must be approved by the Unit Head before it is submitted on the public website. If the request includes technology, equipment or curriculum related items, it must also be approved by the Director of Purchasing. The Director of Purchasing will determine if other administrator or Cabinet approvals are appropriate.
11. Monetary proceeds from any fundraising website are to be deposited in a school's extracurricular account, PTA account or Booster Club account, but never in a personal account. Attach a copy of the approved Fundraiser Approval Form and a report from the website to the SA-3 Receipt.
12. Where monetary donations are for the purchase of a specific item that requires an online purchase requisition as stated in the current Official Bulletin for Voucher Purchases vs. Requisition Purchases, deposit the proceeds into the Extracurricular In/Out account. Send an extracurricular check payable to FWCS to the Budgeting Department to have a donation account key and object created. Submit an online purchase requisition in IFAS using that key/object.
13. Where monetary donations are for the purchase of a specific item that does not require an online purchase requisition, deposit the proceeds into the extracurricular donation or athletic account. The teacher or treasurer can place the order and payment can be made with an extracurricular check.
14. All donated items and cash received from fundraising websites must be documented by the school treasurer to be reported on the actual budget side of the Fundraiser Approval Form and reported on the annual Gift, Grants and Donations Report.
15. If equipment or technology items are received, the school treasurer must contact Property Control (x72484) for instructions on asset tagging.
16. FWCS will not determine the value of any asset for tax purposes. It is the responsibility of the donor or the donor's agent to determine the value.



FORT WAYNE COMMUNITY SCHOOLS

(Name of Parent Organization)

Check Request Form**Please complete the following:**

Date of Request:	
Name of Requestor:	
E-mail Address:	
Phone Number:	
Payable To:	
Address:	
Check Amount:	
Description of Purchase/ Items:	
Name of Event or Committee:	
Requestor's Signature:	

All receipt(s) MUST be attached to this form if items have already been purchased. If purchase has been approved but not yet made, please submit receipts to the treasurer as soon as possible after purchase is complete.

Parent Organization Treasurer's Use Only

Date: _____ Check #: _____ Check Amount: _____

Approved By: _____
(President's Signature)☐ Verified receipt of goods or services

Treasurer's Signature: _____

**Concessions Inventory and Profit Statement**

School/Parent Organization Name

Date:**Time Frame:****Description:****Beginning Inventory****Purchases**

Subtotal

\$ -

*Cost of Complimentary Distributions
per Sales/Deposit Reports***Athletic Teams****Workers****Meetings****Awards****Other**

Total Cost of Complimentary Distributions

(\$ -)

Cost of Products Eligible for Sale

\$ -

Ending Inventory

()

Cost of Sales

\$ -

Actual Revenue Received

Profit/Loss

\$ -

(Actual Sales - Cost of Sales)

Projected Revenue

(Items Sold @ Sale Price) or

(Cost plus markup)

Difference in Projected and**Actual Revenue**

\$0.00

Signed:**Title:**

To determine beginning and ending inventory, please use an Excel spreadsheet to calculate the detail per item. Enter dollar totals from the Excel spreadsheet into this worksheet. Attach a copy of the Excel spreadsheet to this final worksheet.



Agreement Form/Requisition 16E (Extracurricular use only)

Provider:

Name:

Address:

Phone Number:

Ordered by:

Sponsor's Name:

School:

Extracurricular Fund:

Date:

☐ W-9 on file – All independent contractors must complete a W-9.

Select One:

☐ * Paid Service – no contact with students

☐ * FWCS Employee (unrelated to normal job duties of school employees; call Director of Fiscal Affairs with questions)

☐ * FWCS Student

☐ One time, supervised service (e.g., Presenter, Performer) – **Safe Visitor** background check required

☐ Other (e.g., DJ, Photographer, Piano Accompanist, Choreographer, Instructor) – A criminal background check is required. The Unit Secretary must check the **Safe Vendor** program to determine if a criminal history background check has been approved and currently in effect. Safe Vendor background checks expire after one year. If not listed or is expired, follow the procedures provided by the Security, Human Resources and Community Program departments.

* **No background check required**

Do not complete this agreement until the criminal background check has been successfully completed.

_____ Initials of Unit Secretary (I have verified the background check)

Agreement for Payments to Independent Contractors for Services Rendered

Dates of Service	Duration of Service (Hours/Days)	Description of Service (Include hourly or daily rates if applicable)	Payment Amount

Persons performing services pursuant to this agreement understand that they are considered independent contractors and that they are not covered by insurance of any nature or entitled to benefits of any nature other than the payment described above. Persons performing services will submit all claim forms and other documents as deemed necessary by Fort Wayne Community Schools for payment of the claim.

Provider Signature

Date

Unit Head

Date



Compliance Certification of Scholarship Selection Committee Members

Please list the criteria used to select scholarship recipients (*e.g., financial need, GPA, school activities, athletics*)

Please describe the process used to select scholarship recipients in detail (*e.g., applications are posted on website, applications are made available through the school's guidance office, applications are screened and ranked by guidance counselors, finalists are interviewed by Selection Committee*)

Name of Committee Member	Relationship to Donor (e.g., none, relative, employee)

I certify that the _____ Scholarship Selection Committee is in compliance with the Pension Protection Act of 2006 as indicated below:

- all scholarship recipients are selected on an objective and nondiscriminatory basis using the selection criteria and process outlined above; and
- donors, and parties related to the donor, do not control the selection committee directly or indirectly.

Printed Name
Selection Committee Chair or Authorized Representative

Signature

Date

Return this form to: _____



(Name of Scholarship)

Request for Fund Distribution

Request By: _____

Address: _____

I suggest a distribution to the stated organization in the amount listed be made from the _____ as listed below:

(Name of Scholarship)

Distribution Information:

Amount: _____

Date: _____

Purpose: _____

Payable To: _____

(Name of institution recipient plans to attend)

(City and State)

Scholarship Recipient Information (please attach a copy of recipient's application):

First and Last Name: _____

Address: _____

City, State, Zip: _____

Phone Number and _____

E-mail Address: _____

Comments: _____

I acknowledge that the above suggestion does not represent the payment of any pledge or other financial obligation and that I have not received any tangible benefit, goods or services whatsoever from the recipient organization as a result of this grant.

Scholarship Selection Committee Chair, _____ School

Date