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# Elbert County Schools

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50 Laurel Drive  
Elberton, GA 30635

## FINANCIAL GUIDELINES FOR AFFILIATED ORGANIZATIONS

Public trust demands an efficient system of accounting for all money received and expended through school accounts and the accounts of organizations affiliated with schools. A system of safeguarding and accounting for funds is dependent on the soundness and effectiveness of board of education policies and guidelines.

Each principal is responsible for the relationship between the school and its affiliated organizations, including booster clubs and other parent support groups. Since the public perceives affiliated organizations (PTO, Boosters, and Other Support Groups) as also representing the school, it is necessary for them to follow these guidelines regarding their relationship with the school. The school administration will periodically meet with all affiliated organizations to monitor their activity as it relates to the school. The principal has the authority to dissolve the relationship between the school and the affiliated organization at any time.

### PTO, Boosters and Other Support Groups

Parent-Teacher Organizations, Booster Clubs, etc. must operate within school board policies. Specific policies that may be of interest are Board Policy DIB: Financial Reports and Board Policy DJE: Purchasing.

Parent-Teacher Organizations, Booster Clubs, etc. should have their own checking accounts using their own Employer Identification Number (EIN) and should not be a part of the School Activity Accounts. These type organizations must not be provided access to Elbert County Schools' tax exempt form and/or the district's Federal Identification Number.

PTO and other support group funds, including booster clubs, are not maintained at the school or on the school books. No employee of the Elbert County Board of Education may hold a financial office in the PTO or booster club or have any financial responsibilities related to the PTO or booster club in any Elbert County School. This includes check signing authority. District employees may serve in other booster club or support group positions.

Individuals who actively sponsor, coach, or direct an activity should serve in an advisory capacity to the affiliated organization and should not have control or signature authority over funds, including petty cash or miscellaneous discretionary funds.

All fundraising activities involving the school or school students are subject to district approval and must be coordinated through the school administration. Fund raising drives by PTO, booster clubs, etc. shall be approved in advance by the school principal and conducted so as not to interfere with the normal school operations and in accordance with school board policies.

When money is collected for fund raisers sponsored by various support groups such as PTO and booster clubs, parent representatives from the respective organizations must be present to collect money on behalf of the organization.

If an affiliated organization makes a monetary donation to the school, it may make recommendations as to how the funds should be used, but the ultimate decision must be made by the school administration consistent with school district and other requirements. Money given by a club will be spent on the activity that the club was formed to support. The superintendent or principal are authorized to accept or reject donations to the school district, local school, or any team/club affiliated with the school system or local school from any source, including affiliated organizations.

Coaches and athletic directors may not accept booster club money in recognition of or appreciation for coaching, directing or sponsoring activities unless previously authorized by the Human Resources Department of the school district and the school principal. Elbert County School District employees are paid through the system's payroll office. All monies are subject to IRS guidelines.

Any PTO, booster club or other support club/organization that conducts activities on an Elbert County School campus will be required to submit the following documents to the School Principal and upon request to the District CFO:

1. Listing of officers with a chief contact person (submittal required each time officers change)
2. Documentation supporting the formation of the club/organization, by-laws, meeting agenda and minutes. By-laws should reflect transparency in operation including items such as officer elections, and distribution of meeting minutes and budget.
3. Documentation of the group's 501(c) 3 organization status if applicable.

The organization will also be required to make available in an appropriate manner (to be determined as necessary by the Superintendent) a summary of its receipts and disbursements for all activities (approved by the organization's Board) including: financial statements, bank statements, and bank reconciliations. These reports will be submitted on a quarterly basis to the School Principal and and the District CFO. The superintendent may order, at any time, that an affiliated organization's financial records be audited, at the school district expense, by an independent accounting firm or accountant designated by the superintendent.

