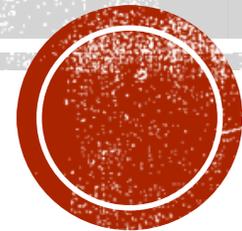


BOOSTER AND SUPPORT ORGANIZATION GUIDELINES

Albertville City Schools



CONTACTS

- Matthew Lambert- Athletic Director
- Carla Vinson- Athletic Bookkeeper



INTRODUCTION

- **Booster Clubs and Parent Organizations are a vital part of Albertville City Schools. They help promote, support, and improve extra-curricular activities. Each principal is responsible for the relationship between the school and its Booster Clubs and Parent Organizations. Since the community perceives Booster Clubs as representing the school, it is necessary for them to follow these requirements regarding their relationship with the school. The school administration may periodically meet with Booster Clubs and Parent Organizations to train and monitor their activity as it relates to the school.**



RELATIONSHIP WITH SCHOOL

- Principal or his/her designee should be invited to all meeting and must approve any activity that affects the school
- Booster clubs do not have the authority to
 - Direct a school systems employee
 - Spend money for the school benefit without the knowledge and approval of the principal or designee
- The scheduling of contest, rules for participation, methods of earning letters and all other criteria dealing with school programs are under the jurisdiction of the local school administration
- The school administration should notify the Booster Clubs of all school activities related the club
- The Club should notify the school administration of all Club activities
- Booster Clubs are required to notify the school bookkeeping office each year after officer elections as well as any changes made during the year
- The Principal has the authority to dissolve the relationship between the school and the Booster Club at anytime. All remaining funds in the activity should be spent to support the particular program the Club was established to support
- All questions by Booster Club members concerning policy or procedures are to be directed to the principal or their designee



BOOSTER AND PARENT ORGANIZATION

- **Booster and Parent Organizations are not allowed to have outside bank accounts**
- **All school-sponsored extra-curricular activities must be under the control of the school**
- **Booster and Parent Organizations are formed to support the operation of schools activities by financial support and enhancing community support**



PUBLIC VS. NON PUBLIC FUNDS

Public Funds

- Generated school wide
- Money used for all students
- Controlled by Principal or other school employee

Non Public Funds

- Generated for a particular group
- Money used for a particular group
- Controlled by the students and/or parent organizations with elected officers



TRANSFERS

- Public funds can never be transferred to non public funds
- Non public funds can be transferred to public funds but they can never be transfer back to non public



EXAMPLES OF ALLOWABLE PUBLIC EXPENDITURES

- Pre and post-game meals for students and coaches
- Athletic team or band uniforms that will remain with the school
- Dues to athletic associations
- Trophies and plaques for significant contributions
- Non personal items



EXAMPLES OF LEGAL EXPENDITURES FOR NON PUBLIC FUNDS

- Athletic banquets
- Personal items such as t-shirts to be kept by students
- Championship rings
- Scholarships



UNALLOWABLE EXPENDITURES

- Gift cards for students or coaches
- Gifts for coaches or booster club officers
- Bonuses for coaches
- Alcohol



RECEIPTING MONEY

- Money should be turned in daily
- If money cannot be turned in the arrangements for a night deposit must be made (documentation must be turned into the bookkeepers office the next business day)
- All money collected from students must be receipted in the web receipt module
- All money should be deposited in full. No check should be cashed
- Money should be taken to the office by an adult
- Money should never be held overnight



PURCHASE ORDERS

- Must be obtained prior to purchase
- Failure to do so makes the purchaser financially responsible for the purchase
- Funds must be available and approved by the principal or athletic director prior to the purchase order number being issued
- This process takes time. Please plan accordingly.



PURCHASE ORDERS

- A requisition must be filled out with detailed information and given to the bookkeeper. Emailed request are also accepted.
- Only items listed on the purchase order can be purchased. If additional items are purchased the purchaser could be held financially responsible for those items.
- Once a purchase order number has been issued it is the responsibility of the requestor to order the items.
- A detail receipt or invoice must be obtained prior to payment.
- All items need to be received prior to payment.
- Items or services should not be paid until items have been received or services have been completed.
- The requestor must sign the invoice or send an email stating all items have been received prior to payment.



PURCHASE ORDERS

- Albertville City Schools is sales tax exempt. No sales tax should be charged. If tax is charged the purchaser will have to reimburse the school.
- Purchase orders are void after 90 days.
- Back orders are not allowed. If an item is on back order the item should be cancelled. Once the items are available a new purchase order should be requested.
- The booster club President or Treasurer must sign any written booster purchase order request. Email purchase order request will be accepted.
- A W-9 is required for all vendors.
- If a purchase order needs to be voided, the requestor must do so in writing and an explanation must be given.



PURCHASING CARDS

- Given to booster club president and treasurer
- This is a privilege and can be taken away for misuse
- Before a card is issued the cardholder must sign a purchasing card agreement and adhere to the general guidelines and contractual provisions.



CONTRACTUAL PROVISIONS

- Purchasing card use is optional; the purchase order system may be used at any time.
- Cards are assigned to no more than two individuals.
- Anyone using the purchasing card to obtain items for personal use is subject to criminal prosecution.
- Items may be purchased from vendors that do not accept credit cards by issuing purchase orders.
- Itemized receipts must support items purchased with the purchasing card. The receipt report should be turned in with the detailed receipt.
- The CSFO will determine the purchasing limit of each purchasing card.
- Notification of lost or stolen purchasing cards must immediately be made to the school bookkeeper. The bookkeeper must then immediately notify the Local School Accounting Office of the loss.
- Cardholders violating any guidelines or terms contained herein will be subject to immediate cancellation of purchasing card privileges.
- In the event purchasing card privileges are terminated due to violation of guidelines or terms, reinstatement of privileges can occur after two full school years subject to the school Principal's recommendation and the concurrence of the Administrator for Business & Financial Affairs.
- Each cardholder will be required to sign a purchasing card agreement.
- **ONLY THE PERSON ISSUED THE CARD WILL BE ABLE TO USE THE CARD.**



CONTRACTUAL PROVISIONS

- The cardholder agrees to reimburse the local school for purchases that are determined to be unallowable expenditures or to obtain other funds for the expenditure.
- The cardholder agrees to obtain a legible receipt with an itemized listing for each purchase made with the card. The receipt must include the name and address of the vendor, description of items purchased, quantities, individual prices, extended totals and receipt grand total.
- The cardholder agrees to reimburse the local school for purchases made and not supported by an itemized receipt.
- The cardholder agrees to inform merchants that purchases with the card are exempt from Alabama sales tax.
- The cardholder agrees to reimburse the local school for Alabama sales tax charged to the card.
- The cardholder agrees to reimburse the local school for any fees that maybe associated with processing the charge to the card if a purchase order option is available. The district finance department must approve any fee prior to charging.
- The cardholder agrees not to exceed the budget set by the Booster club committee.
- The cardholder agrees to reimburse the local school for purchases made in excess of the individual purchase limit or to obtain other funds for the excess expenditures.
- The cardholder agrees to adhere to the Albertville City Board of Education guidelines for purchasing cards.
- The cardholder understands that purchasing card privileges will be suspended upon failure of the cardholder to follow the terms of this agreement.
- The cardholder understands that the use of the purchasing card for anyone's personal use subjects the cardholder to criminal prosecution.



ADMISSION

- Pre numbered tickets must be used for admissions
- Admission prices must be approved by the principal or athletic director
- They must also meet guidelines set by the State



PARKING CHARGES

- Parking is considered public funds
- Boosters can collect the money and pay the public activity a usage fee



CONCESSIONS

- Internal controls should be in place
- No money should ever be left in the concession stand unattended
- No checks should be cashed
- All funds should be deposited in tact as received
- Payments for concession orders should be made using a school purchasing card or school check
- NO items should be bought with funds from the concession stand sales
- After the event two people should count and verify the concession money
- All money should be night deposited
- All signed invoices or receipts should be turned into the bookkeepers office in the next business day



FUNDRAISER

- All fundraisers must be approved by the board prior to the start of the fundraiser
- A fundraiser request form must be filled out by the organizations president detailing the type and cost of the fundraiser
- The form must be signed by the principal and athletic director
- Door to door fundraisers are not allowed
- Revenue received forms must be turned into the Central Office no more that 30 days after the completion of the fundraiser
- Revenue received forms must be completed using information obtained from the schools bookkeeping office
- Camps held on the schools campus are considered public, however nonpublic may pay the usage fee
- Camps on school campus during the school day are always public



REQUEST FOR EXTRA PAY

- School support staff may work extra hours for Boosters Clubs as long as the event is held on school property after their normal working hours
- All payments made to any employee of Albertville City Schools must go through the Albertville City Schools payroll department
- The appropriate form must be completed and approved by the Board before the work has begun
- The school will be invoiced for the hours worked plus employee benefits as required by law
- The invoice will be paid from Booster Clubs activity
- Per federal guidelines, a school cafeteria worker must be present when the school cafeteria is used for any outside function



ALABAMA ETHICS LAW

- This law applies to public employees (anyone that is employed by the state, county or municipal level of government) ALA Code 36-25-1(25)
- This also includes employees family ALA Code 36-25-1 (13) and (14)
- Violations can result in criminal liability
- Public employee cannot use their position for personal gain and cannot use public resource for personal use
- The law defines De minimums value at \$25 or less per occasion or a total of \$50 per year from a single provider
- Booster clubs and other parent organizations have been identified as a single provider by the Alabama Ethics Commission



NEW CLUBS

- Booster clubs and parent organizations must register and be approved by the Board prior to forming
- Once approved the club bylaws must be kept on file with the Principal or Athletic Director
- School bookkeepers must be notified by meeting minutes when officer change

