

Booster and Support Organization Guidelines

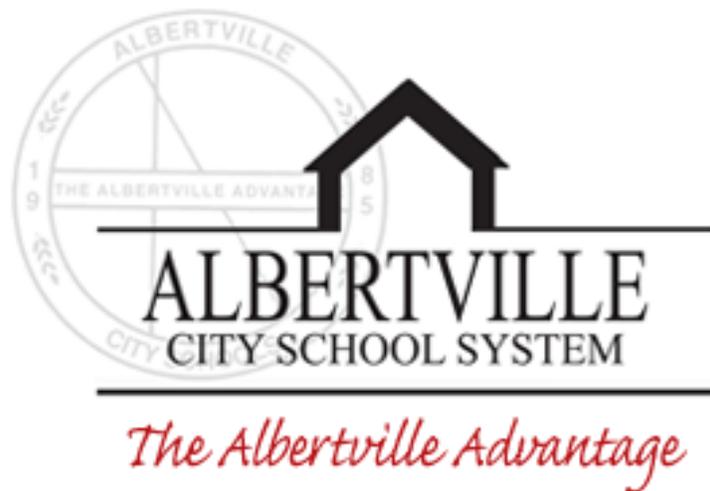


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Booster Club and Parent Organizations Requirements for Albertville City Board of Education

Introduction:

Booster Clubs and Parent Organizations are a vital part of Albertville City Schools. They help promote, support, and improve extracurricular 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 the School

The principal and or his/her designee should be notified and invited to all meetings and must approve any activity of the club or group that affects the school. Booster Clubs do not have the authority to direct the duties of a school system employee nor do Booster Clubs have the authority to spend money for the school's 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 apprise Booster Clubs of all school activities related to the purpose of the Club. Booster Clubs should apprise the school administration of all Club activities.

Booster Clubs are required to notify the school bookkeeping office each year after election of officers and during the year if there are any changes to the officers.

The principal has the authority to dissolve the relationship between the school and the Booster Club at any time. All funds remaining in the activity of a dissolved Booster Club should be spent to support the particular program the Club was established to support. All questions by Booster Club members concerning policy or procedure of the Albertville City School System are to be directed to the individual school's principal or his/her designated representative.

Booster and Parent Organization

Booster and Parent Organizations are not allowed to have outside bank accounts.

All school-sponsored extracurricular activities must be under control of the school. However, Booster and Parent organizations are often formed to support the operation of these activities in a variety of ways. While providing additional financial support for a particular extra-curricular activity, the volunteers in the Booster Organizations also enhance community support that often extends to benefit all of the students at a school. Generally, the activities for Booster Organizations are considered non-public funds. However, these organizations will become

public school funds if a school employee serves or holds a leadership position in the organization or if an employee is involved with fundraising or maintains the accounting records of the organization.

Public versus Non Public Funds

Public Funds are also referred to as Fund 12. Public Funds are money that is generated school wide, money that can be used for all students, and money that is controlled by the Principal or any other school employee.

Non Public Funds are also referred to as Funds 32. Non Public Funds are money that is restricted for expenditures subject to the intent and authorization of the organizations' sponsors and officers. This money is generated for a particular group, used for that particular group and is controlled by the students and or a parent organization with elected officers.

Non Public funds can be transferred to public funds but they become public. Public funds can never be transferred to Non Public funds.

Examples of allowable public funds expenditures:

1. Pre and post-game meals for students and coaches
2. Athletic team or band uniforms that will remain with the school
3. Dues to athletic associations
4. Trophies and plaques for significant contributions
5. Non personal item

Examples of legal expenditures from non-public funds:

1. Athletic banquets
2. Personal items such as t-shirts and other apparel that will be kept by the student
3. Championship rings
4. Scholarships

Items that should never be purchased with any funds

1. Gift cards for students or coaches
2. Gifts for coaches or booster club officers
3. Bonuses for coaches (if given it must be board approved and issued through payroll)
4. Alcohol

Receipting Money

1. Money should be turned into the office on a daily basis
2. If money cannot be turned in then arrangements for a night deposit should be made. Documentation should be delivered to the bookkeeping office the next business day.

3. All money collected from students must be receipted in the web Receipt Module.
4. All money should be deposited in full. No checks should be cashed.
5. Money should be taken to the bookkeeping office by an adult. No student should handle money. The person turning in the money should wait for a receipt to be issued by the bookkeeper.
6. Money should never be held overnight or on the weekend.
7. Voided receipts should be maintained and stapled to the yellow copy of the receipt book.
8. Whiteout or correction tape should never be used. If a mistake is made, draw a single line through the error and initial.
9. Missing receipts are viewed by the auditors as missing money. Therefore, documentation in the form of a letter must be written to the principal and signed for any missing receipts or receipt books.
10. An Activity Verification Form must be turned in for any funds receipted in a receipt book.

Purchase Orders

Purchase orders must be obtained prior to making any purchases except when using a purchasing card. Failure to do so makes the purchaser financially responsible for the order. The bookkeeper must verify funds are available then request the principal's and/or the athletic director's signature. This may take some time. Please plan accordingly.

1. A requisition must be filled out with detailed information and given to the bookkeeper. Emailed requests are also accepted.
2. 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.
3. Once a purchase order number has been issued it is the responsibility of the requestor to order the items.
4. A detailed receipt or invoice must be obtained prior to payment.
5. All items need to be received prior to payment.
6. Items or services should not be paid until items have been received or services have been completed.
7. The requestor must sign the invoice or send an email stating all items have been received prior to payment
8. Albertville City Schools are sales tax exempt. No sales tax should be charged. If tax is charged the purchaser will have to reimburse the school.
9. Purchase orders are void after 90 days.

10. Back orders are not allowed. If an item is on back order the item should be canceled. Once the items are available a new purchase order should be requested.
11. The booster club President or Treasurer must sign any written booster purchase order request. Email purchase order requests will be accepted.
12. A W-9 is required for all vendors.
13. If a purchase order needs to be voided, the requestor must do so in writing and an explanation must be given.

Purchasing Cards

Booster club President and Treasurer may be given a purchasing card to purchase supplies, materials and items related to approved activities for the school. This is a privilege and can be taken away for misuse. Therefore, the cards should be used as intended and the accounts should be handled responsibly. Before a card is issued the cardholder must sign a purchasing card agreement and adhere to the General Guidelines and Contractual Provision listed below.

General Guidelines

1. Purchasing card use is optional; the purchase order system may be used at any time.
2. Anyone using the purchasing card to obtain items for personal use is subject to **criminal prosecution**.
3. Items may be purchased from vendors that do not accept credit cards by issuing purchase orders.
4. Itemized receipts must support items purchased with the purchasing card. The receipt report should be turned in with the detailed receipt.
5. The CSFO will determine the purchasing limit of each purchasing card.
6. 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.
7. Cardholders violating any guidelines or terms contained herein will be subject to immediate cancellation of purchasing card privileges.
8. 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.
9. Each cardholder will be required to sign a purchasing card agreement.
10. **ONLY THE PERSON ISSUED THE CARD WILL BE ABLE TO USE THE CARD.**

Contractual Provisions

1. **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.**
2. **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.**
3. **The cardholder agrees to reimburse the local school for purchases made and not supported by an itemized receipt.**
4. The cardholder agrees to inform merchants that purchases with the card are exempt from Alabama sales tax.
5. **The cardholder agrees to reimburse the local school for Alabama sales tax charged to the card.**
6. The cardholder agrees not to exceed the budget set by the Booster club committee.
7. 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.
8. The cardholder agrees to adhere to the Albertville City Board of Education guidelines for purchasing cards.
9. The cardholder understands that purchasing card privileges will be suspended upon failure of the cardholder to follow the terms of this agreement.
10. **The cardholder understands that the use of the purchasing card for anyone's personal use subjects the cardholder to criminal prosecution.**

Admissions

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

Parking Charges

Parking charges for athletic and non-athletic events are allowed. Parking is considered public funds but booster clubs can collect the money and pay the public activity a usage fee.

Concessions

Concessions are considered public but booster clubs can run the concession stand and pay the public activity a usage fee. Internal controls should be in place for all concession stands. No money should ever be left in the concession stand unattended. Concession workers should not cash checks with concession funds. All funds should be deposited intact as received. Payments for concession orders should be made with a school purchasing card or school check. No items should be bought with funds from the concession stand sales.

At the end of the event two people should count and verify the concession money. All money must be night deposited. All signed invoices or receipts should be turned into the bookkeeper's office on the next business day.

Fundraisers

All fundraisers must be approved by the Board prior to the start of the fundraiser. A Fundraiser Request form must be completed by the organizations President detailing the type and cost of the requested fundraiser. The form must be signed by the Principal and also by the Athletic Director, if it is an athletic booster club. The Fundraiser Request form will then be presented to the Board for approval. Door to door fundraisers are not allowed. A Revenues Received form must be completed and turned into the Central Office no more than 20 days after the completion of the fundraiser. This must be completed using information obtained by the school bookkeeping office. Camps held as a fundraiser on school campuses are considered public. However, the nonpublic activity may pay a usage fee for using the school property. Fundraisers that take place on school campuses during the school day are considered public funds.

Request for Extra Pay

School support staff may work extra hours for Booster Clubs at times for activities held on school property after school hours. All payments made to any staff members for extra work must go through the Albertville City Board of Education's payroll department. The appropriate form should be completed and submitted to the Board for approval. Once approved, the work can begin. The school will be invoiced for the hours worked plus the employee benefits as required by law. The invoice will be paid from the booster club activity. Per federal guidelines, a school cafeteria worker must be present when the school cafeteria is used for any outside function.

Alabama Ethics Law

The Alabama Ethics Law applies to Public employees and violations can result in criminal liability. Anyone employed by the state, county or municipal level of government is considered a public employee. ALA Code 36-25-1(25). The law also covers family members of public employees to mean the spouse, dependents, adult children and his or her spouse, a parent, a spouse's parent, siblings and their spouses. ALA Code 36-25-1(13) and (14)

The Alabama Ethics law states that public employees cannot use their position for personal gain and cannot use public resources for personal use. The law also prohibits conflicts of interest. Furthermore, the law states that public employees cannot solicit or receive a thing of value because of their position. Public employees cannot accept anything to influence their official actions.

Act 2012-433, August 1, 2012, The Alabama Ethics Law defines De minimis value at \$25 or less per occasion or an aggregate of \$50 per year from a single provider or as may be prescribed by the Ethics Commission.

Booster and other parent organizations have been identified by the Alabama Ethics Commission as a single entity or as one provider. Therefore, booster and other parent organizations are not allowed to give any public school employee more than the allowed De minimis value as stated above for personal use or as a gift.

New Clubs

A booster or parent organization 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 officers change.

Booster Clubs and Parent Organization Registration and Approval Form

Name of Club: _____

School: _____

Purpose of Organization: _____

Student Group to be Supported: _____

Faculty Sponsor for Club: _____

Current Number of Parents Supporters: _____

Club Dues: _____

This is a new club

This is a change to a current club

This is to dissolve a club. Funds to be transferred to general

I agree with the following statements:

- Principal or Athletic Director must be notified in any changes to the club bylaws
- Bookkeeper must be notified in any changes to the club officers
- I agree to abide by the rules and guidelines of the Albertville City Schools Booster and Support Organizations Guidelines
- Only certified employees can sponsor clubs

Club President Signature

Date

Principal Signature

Date

Booster Clubs and School Support Organizations

Officer Information

Submit officer information to the bookkeeper's office immediately following your organizations' election. Information should be submitted even if officers have not changed from the previous year. Any changes that occur during the year prior to the next election should be reported.

School Year: _____

Booster Club Name: _____

President: _____

Email Address: _____

Phone Number: _____

Vice President: _____

Email Address: _____

Phone Number: _____

Secretary: _____

Email Address: _____

Phone Number: _____

Treasurer: _____

Email Address: _____

Phone Number: _____