

New Policy

Policy KBE Booster Clubs and Parent Organizations

Issued 8/24

1 Purpose: To establish the basic structure for the conduct of booster clubs and parent organizations affiliated with Charleston County School District schools.

2 The Charleston County School District (CCSD) Board of Trustees enables organizations such as PTO/PTA, booster clubs, foundations and other fundraising organizations perform a valuable service to the schools and financial support for school activities. The board recognizes that some activities are important because they promote parent participation and result in increasing school and community spirit in addition to any amounts of money they raise for the school. The District has established the following guidelines for the establishment and operation of fundraising organizations including but not limited to the PTO/PTA, booster clubs, and foundations.

- 3 • Each organization will be responsible for forming a “board” consisting of parents and/or community members. Formation of the organization must be approved by the principal.
- 4 • District employees may not serve in any financial capacity for any booster club that operates as a separate entity within CCSD. Financial capacity is defined as treasurer, fundraising chair, or check signer or one who takes in cash receipts or makes disbursements.
- 5 • Each organization will be responsible for obtaining a federal identification number and non-profit status for the organization.
- 6 • If required, each organization will be responsible for registering with the Secretary of State and follow all applicable state and federal laws and regulations (IRS annual tax reporting and South Carolina High School League rules).
- 7 • Each organization will be responsible for the establishment of a bank account for the organization. The funds of the organizations will not be commingled with the funds of CCSD.
- 8 • Each organization which is involved with school activities or school students will establish bylaws setting forth the purposes of the organizations and the general rules and procedures by which it will operate.
- 9 • A copy of the organization’s bylaws and any revision thereof, board members and officers contact information and annual budget must be submitted to the principal and the District-level liaison annually by August 1st. Bylaws must include a clause that the PTO or booster club shall direct funds to CCSD in the event of a dissolution. In the event that the dissolution of an organization with bylaws promulgated by the SCPTA, funds shall be donated to the CCSD Foundation.
- 10 • The organization will secure the advice and approval of the principal or his/her designee before planning any function in which students are to participate while under supervision of the school system or any fundraising activity intended to benefit the school program.

- 11 • The organization will plan and supervise all fundraising activities sponsored by the organization. The principal will coordinate each activity in advance with the leadership of the organization to make certain that these activities do not interfere with the instructional program or previously planned school-sponsored fundraising.

- activities. The principal will be responsible for informing the leadership of the organization when he/she feels the activity is not appropriate.
- 12 • The principal or his/her designee will suggest needs of the school, including those not requiring fundraising, that are conducive to the active involvement of significant numbers of interested parent meaningful service to the school and its students. The organization will properly account for all fundraising revenues and disbursements.
 - 13 • All school's personnel expenditure request, including coaches, will have prior approval from the principal before submission to the organizations.
 - 14 • All gifts, donations, or items purchased by the organizations for a school or school activity use will become the property of the school and CCSD.
 - 15 • All capital improvements, facility improvements, and major equipment will require superintendent and school board approval.
 - 16 • Each organization will handle the daily collections of sales and avoid using or impacting instructional time, either directly or indirectly.
 - 17 • Each organization will establish its own system of collecting, depositing, and disbursing funds. Some recommendations for checks and balances, but not limited to, are as follows:
 - 18 ○ require two signatures on every check (president and treasurer)
 - use of financial request and reimbursement forms to pay an invoice or to reimburse for out-of-pocket expenses
 - write receipts for all funds collected/received
 - always have at least two people present to receive and count cash
 - 19 ○ deposit funds upon receipt or no later than the next business day
 - use tickets for cash events to help determine how much cash should be collected
 - 20 ○ create a finance committee that includes at least two board members that would review bank statements and all transactions on a monthly or bi-monthly basis
 - 21 ○ include the rules for receipting, depositing, and disbursing funds as part of the organization's procedures
 - 22 ○ conduct annual audits with problems identified and corrective action taken to alleviate future occurrences
 - 23 ○ secure fidelity bond insurance
 - 24 • Individuals who actively coach or direct athletic or music program will only serve on the board in an advisory capacity to the booster club and will not have control or signature authority over the booster club funds.
 - 25 • The principal will receive a copy of the organization's quarterly and annual financial reports itemizing all receipts and expenditures.
 - 26 • Organizations that do not comply with state, federal, and district guidelines will be subject to review by District's applicable school principal and the District's legal counsel.

27 Each organization will contact law enforcement immediately if they suspect that their account has been subject to fraudulent activity or to any improprieties.

State Law Enforcement Division (SLED) Background Checks

28 The district will obtain a name-based criminal record history check from SLED on all financial officers upon receipt of a parent organization's registration. The results of the name-based check will be presented to the board for review. The board will notify the organization that its financial officer is prohibited from serving in that role if the name-based check reveals that the financial officer was convicted of, or pled guilty or nolo contendere to a felony, theft, forgery, embezzlement, fraud, or financial crimes involving the use of a financial transaction card (e.g., Credit card, bank services card, debit card, etc.).

Adopted 8/XX/24

Legal References:

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Section 59-17-170 – Booster Clubs

Charleston County School District
