PTA/PTO and Booster Club Sanctioning



Enter your Name and Organization & EMAIL in the Chat Box

September 16, 2026

https://www.tulsaschools.org/boosterclub



Sanctioning Guidelines

...and a reminder, if you haven't done so yet, Enter your Name, email and Organization in the Chat Box

https://www.tulsaschools.org/boosterclub

Why are we here?

Student achievement programs, Parent-Teacher Associations and Booster Clubs play a critical role in supporting/enabling student and school activities.

Our objectives for today:

- To discuss school board policy and regulations related to sanctioned groups.
    - Oklahoma law allows school boards to adopt policies that exempt specific organizations from the statutory controls of the school activity funds.
    - District policy 5707 protects the sanctioned group as well as the district by setting out the requirements and expectations of each party, and insures a separation between the district and the organization.
- Review financial reporting obligations
- Take a closer look at athletic booster clubs

What are the two types of organizations?

Organizations must operate in accordance with one of two classifications:

Not Sanctioned

- Must operate through the district's student activity fund
- Collect and deposit all revenue in the student activity fund
- All expenditures must be made through the student activity fund

Sanctioned

- Operates outside the student activity fund
- Board of Education authorizes all sanctioned organizations
- Must apply to be sanctioned on an annual basis

What else do I need to know?

- Organization can **NOT** pay any district employee. All pay must go through the district's payroll
- Superintendent or board could request an audit by an independent accounting firm
- District can request that the organization provide all financial records
- Organization can not deposit any checks, warrants or money orders made payable to the District or individual school into the organization's account
- May not use the district's tax ID number

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What else do I need to know?

- If the organization is abolished, ceases to exist or is no longer sanctioned, the remaining funds shall be deposited into the school's Student Activity Fund

- Applications are due by November 1st, but can be turned in anytime after July 1st (need that June 30th bank statement)

- Submit application and related documents to Tristan Delvaux: sanctioning@tulsaschools.org

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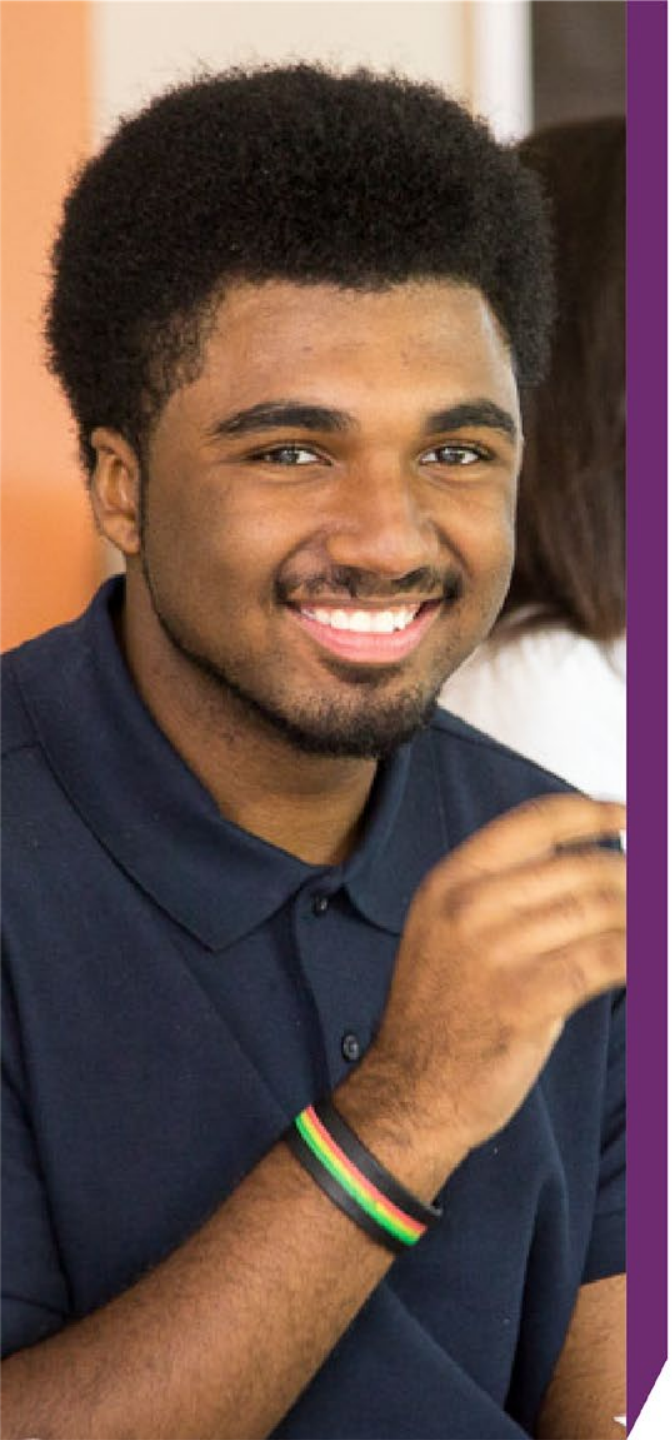
What if I have questions?

When in Doubt, ask your Principal
Or
Contact the TPS Treasury Office as 918.746.6210

Kristin Stephens, Chief Finance Officer stephkr@tulsaschools.org
Tristan Delvaux, Treasury Specialist sanctioning@tulsaschools.org
Joe Stoeppelwerth, Treasurer stoepjo@tulsaschools.org
Michael Brown, Asst. Treasurer brownmi6@tulsaschools.org
Eric McCurdy, Exec Director of Athletics mccurer@tulsaschools.org
Krystel Markwardt, Deputy Director of Athletics markwkr@tulsaschools.org

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Accounting Practices
TREASURER

...and a reminder, if you haven't done so yet, Enter your Name and Organization in the Chat Box

Role of the Treasurer

- Your role is important with a lot of responsibility
- It is critical that you keep accurate records
- **Poor record keeping creates operational problems and puts the reputation of the organization and yourself at risk**

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Duties of the Treasurer

- Keep a full and accurate account of receipts and expenditures
- Make timely deposits
- Make disbursements as authorized by the organization
- Present a financial statement at each meeting
- Prepare or have prepared an annual financial reconciliation report

Tulsa Public Schools -XYZ Parent Organization
Statement of Revenues and Expenditures

	Description	Income	Expenses	Balance
1-Sep	Ending Balance			1,000.00
2-Sep	Fundraiser - T-shirt Sales	480.00		1,480.00
3-Sep	Concession Sales	200.00		1,680.00
4-Sep	Member Dues	1,250.00		2,930.00
5-Sep	Reimburse Mr. Jones for car wash supplies. Receipts attached		112.58	2,817.42
6-Sep	Concession stand supplies and candy- Sams		314.21	2,503.21
9-Sep	Fundraiser - We Design T-Shirts		325.00	2,178.21
10-Sep	Fundraiser-Car wash	600.00		2,778.21
13-Sep	Concession Sales	175.00		2,953.21
15-Sep	Donation- Pass the hat for uniforms	75.00		3,028.21
19-Sep	Uniforms -Teamsports.com		2,746.39	281.82
21-Sep	Donation - Mrs. Smith	200.00		481.82
24-Sep	Concession Sales	175.00		656.82
30-Sep	Bank Interest	.08		656.90

	XYZ Parent Organization			
	Bank Reconciliation			
	For the Month Ending _____		September 30, 202X	
Ending Balance per bank statement			$ 481.90	
Deposits in transit			$ 175.00	
Outstanding checks			$ -	
Reconciled Bank Balance @ month end			$ 656.90	
Balance per checkbook @ month end			$ 656.82	
Adjustments:				
+	Interest		$ 0.08	
-	Bank charges		$ -	
+/-	Other		$ -	
Reconciled Checkbook Balance @ month end			$ 656.90	

Recommended Procedures

- Financial information should be up to date and organized
  - The information should include receipts, source of receipts, expenditures including the payee's information and a description of the purchase or service, along with beginning and ending balances
- Checks should be signed by two officers
- Checkbooks and funds should not be kept on district property
- Officers should check the addition and subtraction on financial reports
- Officers should also compare the beginning balance to the previous period ending balance

Money-Handling Procedures

- The Treasurer should count the money while in the presence of the person turning in the money
- The Treasurer should issue a receipt for all monies received
- Deposit all money turned in ***daily***
- Money received should only be deposited in the Booster Club's account
- Do not keep money in an unlocked drawer, cabinet, vehicle or other unsecure place
- Money received and not yet deposited should not be used for purchases, loans, advances, reimbursements, or for any other purpose

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Final Tips

- Make sure the incoming Treasurer is a signer on the account
- Get user i.d's, passwords, checkbooks and bank cards before the end of the year
- Order reasonable number of items



Tulsa Public Schools Booster Club Sanctioning Meeting 2026-27

Eric McCurdy
Executive Director of Athletics & Activities

Krystel Markwardt
Deputy Director of Athletics

District Goal:



TO CREATE A POSITIVE AND



EFFECTIVE WORKING RELATIONSHIP



WITH OUR BOOSTER CLUBS

The Role of Booster Clubs



- Supplementary financial support
- Public relations
- Fundraising
- Special events (meals, trips, etc.)
- Promote school pride & spirit

Adherence to TPS and OSSAA rules, regulations and policies.

Communication

- The first level of communication is with the head coach. The booster club should support the head coach and their vision for the program.
- The site athletic director is the next level of communication. If there are questions that cannot be answered by the coach, please contact the athletic director.
- If there are issues that cannot be worked out between the booster club and the athletic director, the next level of communication should be with the principal or the district athletic director.



Booster Club Funds

Booster clubs must be sanctioned by the Board of Education each year. Appropriate documents must be presented, and a current EIN number must be on file in the Finance office. Tax Exempt Organization / 501(c)(3)?

ALL FUNDRAISERS MUST BE APPROVED BY THE Principal, Site Athletic Director and the Deputy Director of Athletics.

Spending priorities for athletics programs will be determined by the site athletics director and the Head Coach with the approval of the building administration. The head coach should discuss program needs with the Athletic Director during their annual program evaluation.

Booster Clubs & Additional Coaches Compensation

Booster clubs MAY compensate coaches with additional funds for duties over and above what they are paid for by the district, per the negotiated agreement with TCTA (Tulsa Teachers Classroom Association).

For example: A softball coach runs a weight training program or maintains the field during the summer. This is not part of their required duties as a softball coach in TPS, therefore the Booster Club may pay the individual for time they spent working in the summer.

Booster Club must adhere to the following guidelines:

- The Booster Club must be sanctioned through the office of the Chief Financial Officer
- The Booster Club must have a meeting and approve the additional stipend amount
- The payment from the Booster Club must be made to “TPS Athletics”
- The check, the terms of the payment and the minutes from the meeting must be included in the information sent to the District Athletics Office at the ESC
- The TPS Athletic Office will have a PO approved, place the item on the Board Agenda and will assist in routing payment to the appropriate individual through the TPS payroll office.

Additional Coaches Compensation Continued

Schools paying stipends to coaches that come directly from the Student Activity Fund account MUST send the request to the District Athletic Office, where a Board Agenda item will be created. The school must approve the RQ at the site, through their normal board of control, and complete the appropriate payroll sheet to be sent to the District Athletic office.

Please recognize that the total amount of the payment will have tax implications. Normal deductions will be a part of the payroll procedure.

Booster Stipend – Calculation of Gross Amount to Employee

Example
Amount received from Booster Club $6,000.00
Gross amount paid to employee $5,121.64
Employer Taxes and Retirement
Social Security 6.20% 317.54
Medicare 1.45% 74.26
Teacher Retirement 9.50% 486.56
Total 17.15% 878.36

Reconciliation
Gross amount paid to employee 5,121.64
Total Employer Taxes and Retirement 878.36
Amount received from Booster Club $6,000.00

Booster Clubs

- May not require students to pay a membership or participation fee.
- Must provide fundraising opportunities for all students when certain items may be needed for participation.
- May provide a scholarship or financial assistance to a student in need.
- May not require students to pay a private instructor fee (choreographer, strength/conditioning coach, etc.) or a tryout fee.

OSSAA Rule 9

What is OSSAA Rule 9?

Rule 9 Section 1

OSSAA recognizes that permitting member schools to recruit students as athletes would place undue emphasis on secondary school athletic activities, and might cause competitive imbalances among member schools, misdirection of scarce educational resources, and threats to the continued amateur standing of students. Accordingly, no member school or ***any person with athletics related interest*** for that school is permitted to recruit a student to select or transfer to that school, or to encourage or allow others to do so on its behalf, based on that student's skill, reputation, or experience in athletics.

OSSAA Rule 9 Continued

Rule 9 Section 7.C

Acknowledgment and Notice of Rule.

All officers, administrators, supervisors, and sponsors of any club or organization supporting any athletic activity at a member school must sign a written certification that they are familiar with this Rule, and that the members of the club or organization have been informed about this Rule.

You will receive the following form from your site athletics director.

OSSAA Rule 9 Form

Verification of Acknowledgment of Rule 9
Prohibition on Recruiting or Influencing for Athletic Purposes

Each coach or volunteer providing instruction, assistance, or supervision in an athletic activity for a member school must sign this form certifying that the coach or volunteer is familiar with the Rule.

The head coach in each athletic activity for each member school must sign this form certifying that students participating in an activity have been informed about the Rule, that the school may be sanctioned for violations of this Rule, and that student athletes may be subject to sanction, including the loss of eligibility, if they have enrolled at or transferred to a school that has engaged in recruiting, or allowed its employees or representatives to recruit in violation of the Rule, or if they participate in recruiting other student athletes to enroll in or transfer to the school.

All officers, administrators, supervisors, and sponsors of any booster club or organization supporting any athletic activity at a member school must sign this form certifying that they are familiar with the Rule, and that the members of the club or organization have been informed about this rule.

I hereby verify by signing below that I have read and acknowledge OSSAA Rule 9 in its entirety and agree to abide by the Rule as stated.

_____ _____

(signature) (title or position)

_____ _____

(signature) (title or position)

_____ _____

(signature) (title or position)

_____ _____

(signature) (title or position)

_____ _____

(signature) (title or position)

THIS FORM IS TO BE KEPT ON FILE AT EACH MEMBER SCHOOL AND PRESENTED FOR REVIEW UPON REQUEST BY THE OSSAA.

Pepsi Representative



Krystal Halford
Key Account Manager

Phone number:
918-830-2688

Email:
Krystal.Halford@pepsico.com

Customer Service:
1-800-963-2424

BSN / NIKE

BSN SPORTS

FAN CLOTH



Rusty Zumwalt
Phone number: 918-640-7416
Email: rzumwalt@bsnsports.com

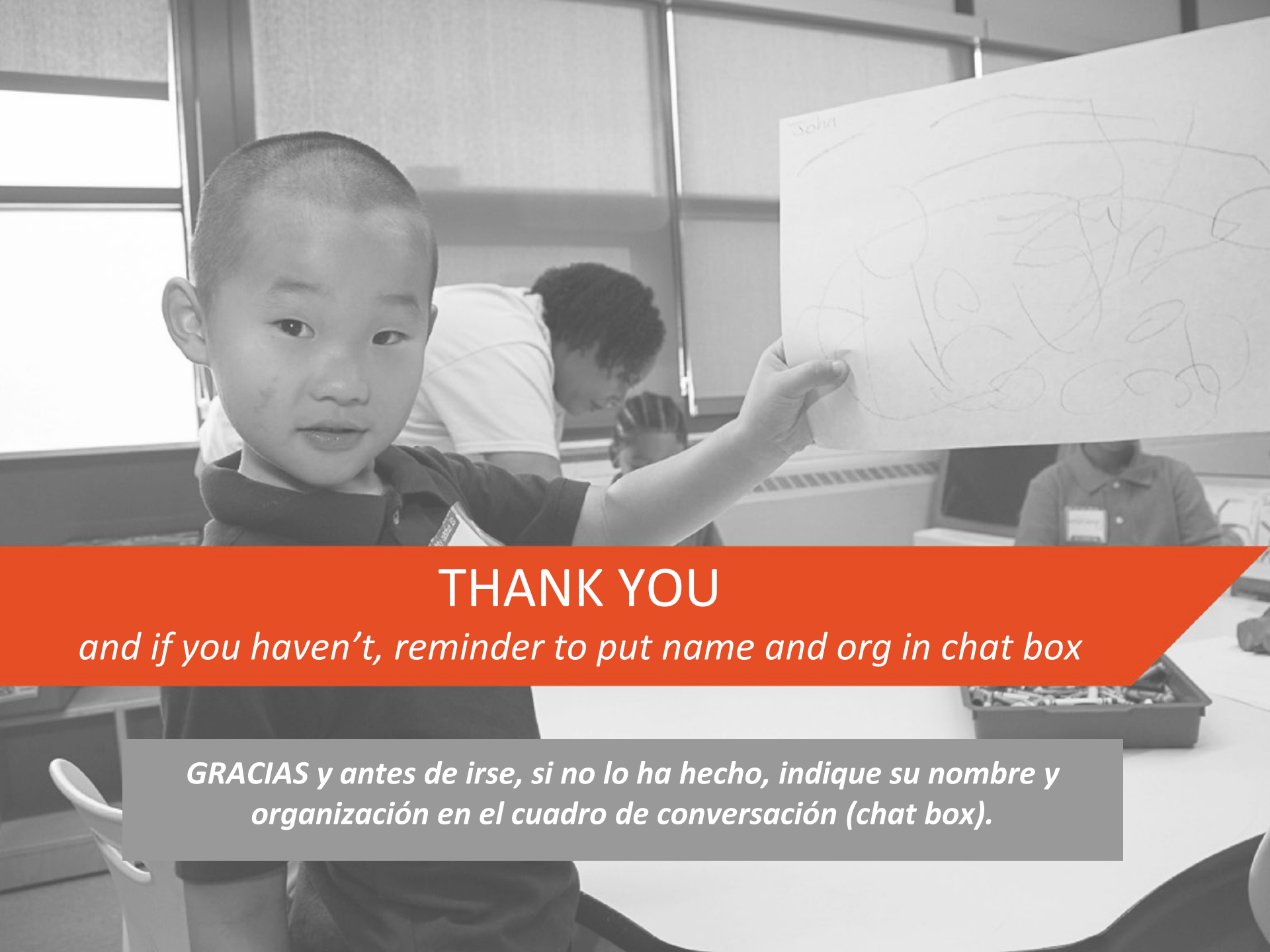
Jason Roberts
Phone: 918-798-8646
Email: jroberts@bsnsports.com

FAN CLOTH
https://www.fancloth.com/

Booster Club Sanctioning Meeting

Thank you supporting our students, coaches, and schools.

We appreciate YOU!



THANK YOU

and if you haven't, reminder to put name and org in chat box

GRACIAS y antes de irse, si no lo ha hecho, indique su nombre y organización en el cuadro de conversación (chat box).

What if I have questions?

When in Doubt, ask your Principal
Or
Contact the TPS Treasury Office as 918.746.6210

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