



**Procedures
For
Parent/Booster
Organizations**

Carrollton-Farmers Branch ISD
057903

RELATIONS WITH PARENT ORGANIZATIONS

GE
(LEGAL)

PARENT-TEACHER ORGANIZATIONS The Board shall cooperate in the establishment of ongoing operations of at least one parent-teacher organization at each school in the District to promote parental involvement in school activities. *Education Code 26.001(e)*

DATE ISSUED: 07/01/2002
UPDATE 68
GE(LEGAL)-P

This online presentation of your district's policy is an electronic representation of TASB's record of the district's currently adopted policy manual. It does not reflect updating activities in progress. The official, authoritative manual is available for inspection in the office of the Superintendent. [See BF (LOCAL) for further information.]

Carrollton-Farmers Branch ISD
057903

RELATIONS WITH PARENT ORGANIZATIONS

GE
(LOCAL)

District-affiliated school-support or booster organizations shall organize and function in a way that is consistent with the District's philosophy and objectives, within adopted Board policies, in accordance with applicable UIL guidelines and financial and audit regulations. [See also CFD]

USE OF
DISTRICT
FACILITIES

District-affiliated school-support or booster organizations may use District facilities with prior approval of the appropriate administrator. Other parent groups may use District facilities in accordance with policy GKD.

PURCHASES FOR
THE SCHOOL

Before parent groups or other groups working with the school purchase equipment for the schools, including computer hardware and software, they shall notify the principal of their plans. In consultation with the Superintendent or designee, the principal shall determine the type or brand of equipment to buy to ensure compatibility with current District equipment.

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UPDATE 73
GE(LOCAL)-A

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Carrollton-Farmers Branch ISD
057903

ACCOUNTING:
ACTIVITY FUNDS MANAGEMENT

CFD
(LOCAL)

-
- STUDENT FUNDS The Superintendent or designee shall ensure that a student activities account is maintained to manage all class funds, organization funds, and any other funds collected from students for a school-related purpose. Receipts shall be issued by the principal or designee for all funds prior to their deposit into the appropriate District account at the District depository.

 - FIDUCIARY The principal and sponsor shall be responsible for the proper administration of student funds in accordance with state and local law, District-approved RESPONSIBILITY accounting practices and procedures, and the TEA *Financial Accountability System Resource Guide*. Student activity funds shall be included in the annual audit of the District's fiscal accounts. [See CFC]

 - USE AND Funds collected by student groups shall be used only for purposes authorized by EXPENDITURE the organization or upon approval of the sponsor. The principal or designee shall approve all disbursements. All funds raised by student organizations must be expended for the benefit of the students.

 - CAMPUS The principal shall be authorized to expend funds from the campus ADMINISTRATIVE ACTIVITY FUND administrative activity fund to be used for activities of the students, faculty, staff, or campus.

 - APPROVAL Approval from the immediate supervisor or designee shall be obtained prior to a disbursement being made to the principal.

 - CARRYOVER All funds shall be left in the appropriate account and each sponsoring group FUNDS shall retain the carryover funds for the next fiscal year. If an organization ceases to function or exist, the unexpended funds of the organization shall be credited to the appropriate administrative activity account.

 - AUTHORIZATION The principal may sign contracts for performers and related activities paid from TO SIGN student activity funds. Contracts shall not exceed one year in length.
 - MISCELLANEOUS _____
CONTRACTS
-

DATE ISSUED: 10/21/2002
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CFD(LOCAL)-X

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PROCEDURES FOR PARENT/BOOSTER ORGANIZATIONS

Definition

A school district approved club or similar organization formed by parents and other interested non-student adults to work for the best interest and in a manner conducive to enhance educational programs of the district.

Organization Establishment and Approval

At the activation or organizational meetings of interested adults who are desirous of initiating and establishing a booster club, certain important items should be agreed upon. The are:

- a. Purpose and goal of the organization to be consistent with the furtherance of the educational programs of the school district.
- b. Appoint a Board of Directors and elect a slate of officers to include, as a minimum, President, Vice President, Secretary, Treasurer. Elected officers should not be school district employees working in administration or at the campus of the booster or similar group.
- c. Prepare a constitution and by-laws:
 1. Establish a maximum tenure of office for individuals holding positions of honor and trust specifically, the President and Treasurer;
 2. Establish the fiscal year dates in which the booster club or similar organization will operate;
 3. Establish the provision for the appointment of a member audit committee or the selection of an audit firm to perform the annual audit of the financial records;
 4. Provide for the preparation and member approval of an operating budget, which would identify the fund raising projects and the purposes for which the funds are being raised;

5. Identify the official records to be established and maintained by the elected officials of the booster club;
 6. Establish the criteria and define membership in the Booster Club or similar organizations as one comprising interested parents and other non-student adults who are interested in furthering the district's educational programs;
 7. Provision, when requested or deemed appropriate for the district to conduct inquires or compliance audits of the financial records and/or programs of the club or organization.
- d. Each spring petition the campus Principal, Superintendent or designee and District Board of Trustees for approval of the club for the following school year by submitting the required data information. All activities concerning solicitation of sales for school related activities must be approved by the Board of Trustees.
 - e. Call Internal Revenue Service for information packet on federal identification number and offices of State Comptroller for information packet.
 - f. Booster Clubs, are required to pay state sales tax when purchasing taxable items and to collect sales tax when selling taxable items. These clubs and organizations must apply to the State Comptroller of Public Accounts.
 - g. Booster Clubs associated with UIL activities are required to comply with UIL guidelines (attached).

Financial Policies and Procedures

The following guidelines are presented reflecting the Districts' philosophies pertaining to the financial policies and procedures which should be considered when establishing the Booster Club's By Laws.

1. The Treasurer's records should consist of:
 - a. a single entry ledger reflecting income, expenses, and balances;
 - b. a system using multi-copy, pre-numbered receipts and invoices;
 - c. paid disbursement files to include signed receipts and invoices;
 - d. Chronological Treasurer's Reports;
 - e. copies of the approved Secretary's minutes of meetings;
 - f. copies of completed BC/01 and BC/02 Forms submitted to the District Administration;
 - g. copies of Audit Reports
2. Use of pre-numbered bank checks and pre-numbered bank deposit slips.
3. Requirement for two signatures on all checks. These authorized signatures as designated should be included as a part of the approved secretary's minutes of meetings. All checks should be supported by signed receipts and invoices.
4. A sponsor or other District employee may not have signature authority on an outside bank account for a Booster or an outside organization. A District employee may not maintain a bank account and/or savings in which money that rightfully belongs to an outside organization is kept.
5. All payments should be made by check and not in cash and should be identified in the approved meeting minutes.
6. A system should be established whereby all Internal Revenue Service requirements are fulfilled.
7. The identity of the depository should be included in the meeting minutes where the checking and savings accounts are maintained.

8. Arrangements should be made annually to have the books audited by a member-designated Audit Committee. The audit findings should be documented within club records.
9. A Surety Bond may be required of the treasurer at the prerogative of the District.
10. The Constitution/By Laws should establish a fiscal year, which at least covers the entire school year.
11. Annual budgets should be formulated and approved by the membership, setting forth the fund raising projects and the purposes for which the funds will be expended. Funds should not be raised except to finance approved budget items.
12. If requested or deemed appropriate, the district may conduct an audit of booster club accounts. Full cooperation and assistance will be provided.

Fund Raising Projects

Fund raising projects for the community groups should be:

- a. For the educational benefit of the students, coordinated through the Principal and approved by the Board of Trustees.
- b. For a specific project as identified in the current Booster Club's approved budget and not for the sake of raising money.
- c. In connection with the established goals and philosophies of the Booster Club Constitution and By Laws.
- d. Adult endeavors should not involve solicitations or sales by students, during school hours and should not conflict with the school's schedule or school activities. All activities of students concerning solicitation of sales for school related activities must be approved by the Board of Trustees.
- e. If a school employee becomes involved with coordinating and/or collecting money, then the funds must be handled through the Activity Fund as a Student Activity account.

Gifts

1. To Schools and District

Gifts to the schools may be in the form of cash with a request that it be used to purchase specific item(s) of equipment purchased by booster clubs and placed in, on or around the school will be considered as a gift to the school and district. Personal donations of clothing, furniture, etc., will be considered as gifts to the district. These items will be presented to the Board as gifts to the district for the Board's consideration of acceptance. Every effort will be made to keep the gift item at the intended campus; however, the needs of the district must come first. (see form attached)

2. To Employees

It is the intent of the Board that student and parental gifts to school district employees be an expression of appreciation, rather than as a gift of significant monetary value. Employees shall in no way encourage students, parents, support groups to present gifts. An employee shall not accept gifts during his instructional, supervisory or other activities at the school or administrative area. An exception to this, shall require a prior written approval by the Superintendent of the school district.

Expenditures Which Are Prohibited

1. Payment of salary supplements, subsidies to district employees.
2. Payment of travel expenses to district employees over and beyond district approved per diem and authorized expenses.
3. Individual faculty and administrator memberships in professional organizations. This includes memberships in and contributions to out-of-school organizations.
4. Salaries for services which are the responsibility of the District or for District assignments.
5. Articles for non-school related use by district employees or others.
6. Reimbursement of student travel expenses in violation of adopted Board policies.

STEPS TO FORM A BOOSTER CLUB

Definition

A school district approved club or similar organization formed by parents and other interested non-student adults to work for the best interest and in a manner conducive to enhance educational programs of the district.

Organization Establishment and Approval

At the activation or organizational meetings of interested adults who are desirous of initiating and establishing a booster club, certain important items should be agreed upon. They are:

- a. Purpose and goal of the organization to be consistent with the furtherance of the educational programs of the school district.
- b. Appoint a Board of Directors and elect a slate of officers, to include, as a minimum, President, Vice President, Secretary, and Treasurer. Elected officers should not be school district employees working in administration or at the campus of the booster of similar group.
- c. Prepare a constitution and by-laws.
- d. Each spring petition the campus Principal for approval of the club for the following school year by submitting the required data information. The principal will submit the club's request for approval to the superintendent or designee and Board of Trustees for approval. Fund raising activities should not be initiated without prior Board of Trustees approval.
- e. Call Internal Revenue Service for information packet on federal identification number and office of State Comptroller for information packet.
- f. Booster Clubs are required to pay state sales tax when purchasing taxable items and to collect sales tax when selling taxable items.

- g. Booster Clubs associated with UIL activities are required to comply with UIL guidelines (attached).

Fund Raising Projects

Fund raising projects for the parental groups should be:

- a. For the educational benefit of the students, coordinated through the Principal and approved by the Board of Trustees via the Form BC/01.
- b. For a specific project as identified in the current Booster Club's approved budget and not for the sake of raising money.
- c. In connection with the established goals and philosophies of the Booster Club Constitution and By Laws.
- d. Adult endeavors should not involve solicitations or sales by students during school hours and should not conflict with the school's schedules or school activities.

REQUEST FOR ACCEPTANCE OF GIFTS

Carrollton-Farmers Branch Independent School District
Board of Trustees
1445 N. Perry Road
Carrollton, Texas 75066

Attn. Mr. Mark Hyatt, Asst Supt. for Support Services

School Board Members:

I (we) would like to present a gift to Carrollton-Farmers Branch Independent School District. I (we) understand that all gifts require the acceptance by the school board and would like the board to consider the following:

Item

1. _____

Appraised Value _____

2. _____

Appraised Value _____

3. _____

Appraised Value _____

4. _____

Appraised Value _____

Total Value _____

Purpose of the Gifts _____

Sincerely,