

**SANCTIONING STUDENT ACHIEVEMENT PROGRAMS, PARENT-TEACHER  
ASSOCIATIONS, AND BOOSTER CLUB ORGANIZATIONS**

The School District may sanction student achievement programs, parent-teacher associations and booster club organizations that, according to the Board's determination, advance the educational objectives of the School District are beneficial to students and meet the requirements of Board Policy 5707. The following provisions should be noted regarding the student achievement programs, parent-teacher associations and booster club organizations (herein known as the "organization") seeking to be sanctioned by the Board of Education.

**Options for organizations:**

All organizations must operate in accordance with one of the following classifications:

- 1) Not Sanctioned- Without Board of Education approval for sanctioning, an organization MUST operate (collect and deposit all revenues/make all expenditures) through the District's school activity fund.
- 2) Sanctioned- The organization, with or without a 501 (c) (3) designation, must request and receive a separate EIN (Employer Identification Number) and file appropriate forms for tax purposes. The organization must agree to NOT pay any District employee except through the District payroll. For those persons who are employees of the organization and perform services for the organization as an employee, but who ARE NOT employees of the District, the organization must agree to withhold applicable payroll taxes and report such earnings as required by law. The organization is advised to consult a tax professional.

**Sanctioning Process:**

1. As part of the initial application process, the organization will provide a copy of its by-laws and/or constitution. The organization must be managed or operated by adults, rather than students. The by-laws and/or constitution will differentiate the parent organization or booster club from any student organizations and will provide details of their structure including:
  - a statement of its purpose, goals, organizational structure, and membership requirements;
  - a detailed statement of how the District and its students will benefit if the organization is sanctioned;
  - the name of a District employee who has agreed to serve as voluntary student sponsor for the organization;
  - a statement of nondiscrimination consistent with all Oklahoma and federal laws;
  - a financial report or audit as defined by Board of Education regulations, which has been performed on the organization;

- the names, addresses, and duties of the officers;
  - details of the process to elect officers, the length of each officers term, and the time of year for such election;
  - a detailed breakdown of the dues structure and requirements for membership;
  - a statement from the president and treasurer that they will follow proper bookkeeping practices to ensure the safeguarding of all assets, file all necessary IRS forms including 1099's and W-2's;
  - the written application to obtain or renew is due no later than the timelines established by the District. A revised application must be filed annually within 30 days of any change in organization officers.
2. Annually, an application for sanctioning shall be submitted to the principal for preliminary review using the District's designated application form. Sanctioning shall be approved by the Board of Education on a one-year basis only (July 1 to June 30). The Board of Education will consider all previously approved sanctioning applications at the beginning of the fiscal year. Applications must be submitted to the office of the CFO by October 1. Applications for new organizations and associations not previously approved by the Board may be considered throughout the year as needed. The principal shall forward the application with his or her approval to the Chief Financial Officer. After the organization's application has been reviewed by the Chief Financial Officer, the Superintendent or designee shall make a recommendation to the Board of Education. The Board of Education shall sanction or decline to sanction the applicant. The decision of the Board of Education is final and non-appealable.

Each year, representatives and officers from booster clubs will be required to complete mandatory in-service training. This training will address the requirements and expectations for a sanctioned organization.

3. In order to maintain the status of a sanctioned organization in accordance with District policy, the Superintendent of Schools or the Board of Education may require from any such organization, on an annual basis, that a financial audit be performed on the organization by an independent accounting firm at the expense of the sanctioned organization. If required the audit shall be submitted within 90 days of the Superintendent's request. The Superintendent will recommend to the Board of Education if the organization is entitled to continue to be sanctioned in accordance with this policy and if its funds should continue to be exempt from the statutory controls over student activity funds found in the Oklahoma School Code. Additionally, the District reserves the right to conduct periodic random audits of the organization's financial records.

Otherwise, an annual financial report in a format developed by the District will be required. If requested, the organization will also provide the District with a complete set of financial records including bank statements, copies of check registers and each detailed treasurer's report for the period of the annual financial report. The financial report shall be submitted as a part of the application process.

4. The Superintendent or the Board of Education may, at any time they deem warranted, request copies of any and all records maintained by the program, organization or association. Copies of records must be promptly provided upon request of the Board or Superintendent.

**Banking:**

1. The organization may not deposit any check, warrant or money order made payable to the District or any individual school into the organization's private bank account.
2. The organization must maintain a bank account separate from the District. Sanctioned groups may not use the District's Tax ID number.

**Contributions:**

1. All funds raised will be used to achieve the stated purposes and goals of the organization. No monetary bonuses, stipends, non-cash assets such as gift cards or administrative fees will be permitted to the officers, members, or employees of the organization. If the organization is abolished or ceases to exist, all remaining funds after the financial responsibilities are satisfied shall be deposited into the General SAF Account of the School the organization serves.

2. Contributions from the organization will not be accepted unless approved by the Superintendent or designee. An organization shall not make any monetary payments (mileage, bonuses, stipends, etc.) or in kind contributions to District employees directly without prior written approval of the Superintendent or designee. **Approved** monetary contributions may be made to a District employee through the District's payroll. The District reserves the right to withhold employment or other taxes, to deduct any legally required contributions, and deduct all associated payroll costs from any contribution to a District employee. An organization may not make gifts of assets that easily convert to cash (gifts cards, etc) in any amount to any District employee.

If a sanctioned organization fails to comply with Board policy and regulations concerning contributions to the District, and if such failure results in an increased tax or legal obligation on the part of the District, the sanctioned organization shall indemnify the District for such obligation. The organization is responsible for filing all appropriate tax forms and withholding all applicable amounts for its own employees and vendors.

**Limitations:**

1. Any plan, project, or movement instituted to expand, modernize, renovate, or render maintenance to school controlled and/or owned properties, or provide academic achievement awards and other educational recognition to students or student bodies will be presented to the Superintendent or his designee for review and approval/denial. This must be done before any public announcement is made.

2. The organization may not use school materials or supplies in advertising its activities. Use of school property by the organization for its activities will meet all policy and regulations established by the Board for that purpose. The organization cannot use District copyrighted or trademarked materials without prior written approval of the Superintendent or designee.
3. The Board may, at its discretion, withdraw sanctioning at any time it determines that the operation and purposes are not consistent with the District's policies and regulations. Any decision of the Board of Education to withdraw sanctioning is final and non-appealable.
4. No fundraising activities will be conducted within the school site for sanctioned organizations during school hours without proper notification to and approval from the principal or Superintendent. Students will not participate during regular class periods unless approved by the principal or Superintendent.