

RELATIONS WITH PARENT/BOOSTER ORGANIZATIONS
(Local)

PARENT-TEACHER
ORGANIZATIONS

Citizens are encouraged to participate in determining educational goals and objectives that will meet the needs of students in the community. The Board recognizes parent-teacher organizations as a medium through which District personnel, parents, and other citizens may discuss educational concerns and problems and work together toward solutions. Representatives and members of these organizations shall in all circumstances be treated by District personnel as interested friends of the schools and as supporters of public education in the District.

OTHER PARENT
GROUPS

Clubs operating within the schools with connections to parent organizations shall operate within the general regulations for local groups, subject to approval of the Superintendent.

BOOSTER
ORGANIZATIONS

School-related booster organizations shall organize and function in a way that is consistent with the District's philosophy and objectives, within adopted Board policies, and in accordance with UIL guidelines.

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. The principal shall consult with the

business office to determine the type or brand of equipment to buy to ensure compatibility with current District equipment.

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. In the beginning of each school year petition the campus Principal, Superintendent or designee and District Board of Trustees for approval of the club by submitting the required data information.
 - 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, available at: <http://www.uil.utexas.edu/admin/booster.html>

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.
- 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 or 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 or similar group.
- c. Prepare a constitution and by-laws.
- d. In the beginning of each semester petition the campus

Principal for approval of the club 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.

- 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, available at: <http://www.uil.utexas.edu/admin/booster.html>

Fund Raising Projects

Fund raising projects for the parental groups should be:

- a. For the educational benefit of the students, coordinated through the Principal.
- 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,