



**EMPOWERING STUDENTS
FOR
GLOBAL SUCCESS**

Booster and Support Organization Guidelines

MADISON CITY SCHOOLS

Parent Support Organizations provide an invaluable service to our schools. Many of our programs and activities could not exist without their volunteer efforts. Parent volunteers unselfishly give money and time to our schools to make things better for the students. Thank you for all your support!

It is the Madison City Schools Board of Education's desire and responsibility to ensure that guidelines for operating Booster and other Parent Organizations are communicated and followed. **When in doubt, ask questions before proceeding!**

We hope this training, resources, and guide will make you more successful in your role!

A copy of the Financial Procedures Manual for the Madison City Board of Education may be found online at: [Madison City Financial Procedures Updated May 2, 2022.pdf](#)

BOOSTER CLUB REQUIREMENTS

INTRODUCTION:

Booster Clubs help promote, support, and improve extracurricular local school activities in the Madison City School System. Each local school principal is responsible for the communication between the school and its Booster Clubs and other parent groups. Since Booster Clubs also represent the local schools, it is necessary for them to follow the requirements and guidelines of the District. The school administration should periodically meet with Booster Clubs to train, inform, and monitor their activity as it relates to the school. It is a requirement that all booster clubs have bylaws, which are reviewed annually, and shared with all booster club members.

Relationship with the School:

The principal or a designee should be invited to all meetings and approve any activity of the Club that affects the school. Booster Clubs do not have the authority to direct the duties of a school system employee nor do Booster Clubs have the authority to spend money for the school's benefit without the knowledge and approval of the principal or designee. The scheduling of contests, rules for participation, methods of earning letters and all other criteria dealing with school programs are under the jurisdiction of the local school administration. The school administration should apprise Booster Clubs of all school activities related to the purpose of the Club. The principal has the authority to dissolve the relationship between the school and the Booster Club at any time. The booster club shall not seek to influence or direct the technical activities or policies of the school administration, the school officials, or head coaches who are charged with the responsibility of conducting the athletic program of the schools of the district.

Minutes should be taken at each meeting and kept on file with the Club.

All expenditures of any Athletic Booster Club should be itemized to ensure that required expenditures are reported in conjunction with gender equity state reporting requirements. All funds remaining in the treasury of a dissolved Booster Club should be spent to support that particular program. All questions by Booster Club members concerning policy or procedure of the Madison City School System are to be directed to the individual school's principal or his/her designated representative.

BOOSTER ORGANIZATIONS

Booster Organizations are not allowed to have outside checking accounts.

Booster organizations are formed to support the operation of school sponsored extracurricular activities in a variety of ways. These activities/funds must be under the control of the local school and flow through the local school's books.

While providing additional financial support for a particular extra-curricular activity, the volunteers in the Booster organizations also enhance community support that often benefits all of the students at a school. Generally, the activities for Booster organizations are considered non-public funds. However, these organizations will become public school funds if:

- A school employee serves/holds a leadership (President or Vice President) position in the organization.
- A school employee is involved with fundraising or maintains the accounting records of the organization.

Specific activities of a booster organization are automatically considered public funds if:

- The organization collects admission to a school function,
- The organization collects parking fees for a school function,
- The organization operates a training camp that includes students of the activity it supports.

In summary, Booster Clubs should deposit all funds into the local school's books. Booster Clubs are not allowed to have outside checking or savings accounts. These activities may be both public and non-public depending on how the funds are raised for the students.

PARENT ORGANIZATIONS (PTA/PTO)

Parent and Parent /Teacher Organizations provide a vital role in the education of students. In Alabama public schools, the PTA and the PTO are the most common parent organizations. Many parent organizations join a national organization that serves the individual school organizations. Each of the national organizations publishes guidance for the financial operations of the individual school organizations. These organizations must have a separate employer identification number (EIN) and a separate mailing address in order to maintain their own records and accounts outside the control of the school. However, these organizations will become public school activities if:

- Both parties mutually assent to the fiduciary control of the Principal.
- A school employee leads the fund-raising or maintains the accounting records for the organization.

The Parent Support Organizations work very closely with the District, but they are a separate entity altogether. However, the formation of the organization must be approved by an appropriate District Principal or Administrator. In addition, a Parent Organization/Booster Club must adhere to various District policies and guidelines, as well as all federal and state regulatory guidelines. Education is a state function executed through local boards of education. The Superintendent, Board, and Chief School Finance Officer (CSFO) have statutory roles in handling funds. The authority and responsibility related to finance is delegated to local school administrators and others through board policies, directives, procedure manuals and day to day interaction.

The officers of each support organization are responsible for the activities of the organization. They should ensure that they follow their organization's bylaws as well as district policies, laws, and regulations related to the operation of their organization.

Accountability for the funds these organizations control should include the following stipulations:

- The organization obtains an employer identification number for the IRS.
- The organization provides a report of the annual audit of the organization to the school.
- The organization makes its financial records and bank account available to the school's auditors and authorized school employees upon request.
- The organization provides proof of a fidelity bond for the treasurer.
- The organization complies with the State of Alabama Ethics Laws as it relates to any payment or benefit to a public employee.

PUBLIC VERSUS NON PUBLIC FUNDS

Public Funds are receipts/revenue generated school wide, money that can be used for all students, and money that is controlled by the Principal or any school employee.

An example of public funds is admissions to athletic events, parking at athletic events and any camp held on school property.

Non Public Funds represent receipts/revenue that is restricted for expenditures subject to the intent and authorization of the organization's sponsors and officers. This money is generated for a particular group, money used for that particular group, and money controlled by the students and or a parent organization with elected officers.

Public funds cannot be transferred into a Non Public Account. However, non-public funds may be transferred into public accounts.

Examples of legal expenditures from public funds:

- Pre Game Meals for Athletes and Coaches
- Athletic and Band Uniforms (when the school retains them at the end of the season)
- Athletic Association Dues Paid from the Athletic Account
- Rewards or Awards in the Form of Trophies or Plaques for Significant Contribution
- Registration for coaching clinics
- Travel and transportation
- Game officials
- Expenses related to sporting events

Examples of legal expenditures from non-public funds:

- Athletic Banquets and Awards (Public concessions may be used)
- Personal Items that will be kept (T-shirts, Warm-ups, Letterman Jackets)
- Championship Rings
- Scholarships
- Coaches Apparel

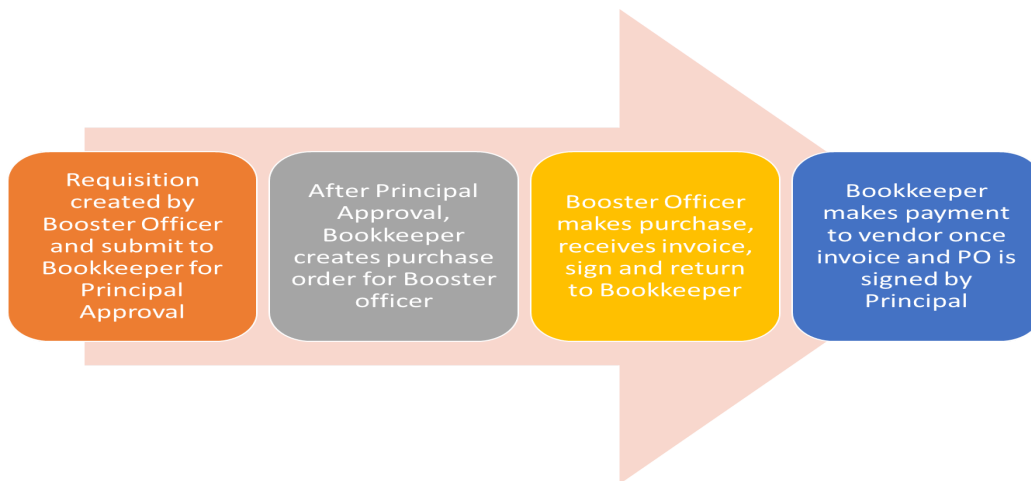
SUBMITTING PAPERWORK

RECEIPTING MONEY

- Money should be turned into the office on a DAILY BASIS.
- All money collected from students and parents must be receipted on a school issued receipt sheet.
- All money should be deposited intact with no checks cashed for students.
- The student receipt card should include the date collected, from who collected, the amount, cash or check noted, initials of person receipting the money, and the receipt number.
- Money should be taken to the school office by an adult. Students should not handle the money unless other controls are in place. Policy states that the person taking money to the office must wait until the money is counted, verified and receipted by the school bookkeeper.
- Documentation is required for any delays and/or holding funds as to the reason for holding the money. The documentation should be signed by both the individual turning in the money and the school principal.
- Voided receipts should be maintained and stapled to the back of the student receipt card. "Void" should be written on the receipt card.
- White out or correction tape should not be used. The correction should be noted and initialed.
- Missing receipts are viewed as missing money; therefore, documentation in the form of a letter/memo should be written to the principal for any missing receipts or receipt cards.

REQUISITIONS AND PURCHASE ORDERS

NOTE: Confirm that the vendor will accept a Purchase Order prior to making any purchases. Purchase Orders must be authorized by the Booster Club Officer and the Local School Principal before orders are placed. **Sales tax is not permitted** (School Districts are sales tax exempt).
Steps for Processing:



ADMISSIONS

Ticket sales to all athletic events should be coordinated with the Athletic Director and sold through an approved online platform - list to be provided annually by Athletic Director.

Admissions are considered Public Funds and must be deposited into a Public Account. Admission Prices are set by the Madison City Board of Education and cannot be changed unless approval has been obtained by the Board of Education at the recommendation of the Superintendent or the Superintendent's designee.

EMPLOYEE BADGES

An employee with a valid Madison City Schools' identification badge will be admitted free of charge to any athletic event sponsored by Madison City Schools hosted on Madison City Schools campus. For all playoff games the only ID accepted for free admission are those employees with AHSAA coaches cards.

CONCESSIONS

Concessions at all school sponsored and athletic events are considered non-public funds and must be deposited into a non-public account in the local schools' books. If the club chooses to use an outside vendor for concessions, approval must be obtained by the school principal and district office. Madison City Schools is a public school system on public property and is unable to allow exclusivity to any vendor.

Internal Controls should be in place for all concessions. An inventory of items purchased, items sold by sales price and items on hand should reconcile to the cash collected. An analysis should be prepared to make sure the activity is making a profit. **If inventory is purchased from public funds, the proceeds must be deposited into public funds.**

Madison City Board of Education encourages the use of cashless systems as much as possible.

Ideally, if cash is accepted, a cash register should be used to account for the cash collected.

At the end of the day/event at least two people should count and verify the concession money signing off on the dollar amount collected.

A separate concession activity can be used to track revenue and expenditures for a profit analysis.

Concession workers should not cash checks with concession funds. All funds should be deposited intact as received. Payments for concession orders should be made with a school check instead of cash from concession sales.

FUNDRAISERS

- All Fundraisers must be authorized by the school principal prior to being held in the school's name. A Fundraiser Authorization Form should be completed by the organization detailing the type of fundraiser and signed by the principal 30 days prior to the fundraiser beginning.
- Fundraiser Authorization Form - click [HERE](#)
- Fundraiser Activity Report Form - click [HERE](#)
- Fundraiser participation by students is voluntary and participation cannot be mandated. Student and parent participation forms are available at the local schools.
- The sale of raffle tickets is illegal according to the Madison County District Attorney's Office because it is considered a form of gambling. Examples of raffles are scratch cards, sale of raffle tickets, and any games of chance. Please also refer to the Attorney General's Opinion 89- 00168.
- Consider the safety of students involved in the activity when planning a fundraiser. Standing on roadways at Stop signs and other traffic signals is not permissible due to the safety hazard for students. Also students should not be involved with door to door solicitation or sales.
- Fundraisers that take place on the school campus during the school day are considered public funds.
- At the end of the fundraiser a Fundraiser Activity Report Form must be completed to account for all money and merchandise.
- Parents should not accept gifts/funds through a personal ecommerce solution (paypal, venmo, etc.) The Board of Education purchases software for these transactions.
- If a fundraiser is held after school hours and off school property and insurance is required, the booster club will have to purchase an individual insurance rider.

CROWDFUNDING - Madison City Board of Education purchased an online platform (LeanStream) for all booster clubs to use to raise funds through crowdfunding. We should not use crowdfunding companies that charge a percentage of donations collected. LeanStream also has a point of sale platform that may be used for sale of items (bostonbutts, ferns, etc). It is not best practice for booster clubs or parents to accept donations or purchase of fundraising items through person e-commerce sites (i.e paypal, venmo, gofundme)

FEES - Participation fees are allowable, in the event, the costs are clearly and explicitly explained in writing to participants and guardians. The schools may also charge for personal items that the students will keep once the athletic event/season is over, for example Spirit Packs.

All fees that are raised in the name of the school are nonrefundable. Fees that are paid and not raised will be considered for refund based on unforeseen circumstances that are out of the control of the athlete, such as moving out of the school district and health reasons. Spirit packs will not be refunded and are property of the athlete. If an athlete quits or is removed from a team, all paid fees will be forfeited.

Schools may charge a rental fee or equipment usage fee to cover the necessary repairs and upkeep of the equipment for safety purposes with a facilities use agreement in place.

MINIMAL NUTRITIONAL VALUE - All fundraising activities that involve the selling of food during school hours or as students gather on the school campus before school begins or as students wait on transportation or otherwise exit the school campus following school dismissal should reinforce food choices that promote good health. All events outside the school day are not affected by this recommendation; therefore, booster clubs, etc. are free to select items for sale for specific fundraising and concessions as they see fit as long as the activity does not conflict with the instructional day. As provided by the State, "no food should be sold on a school campus within a ½ hour before or after a meal time; i.e., breakfast or lunch".

REQUEST FOR EXTRA PAY

Occasionally school staff may do extra work for the PTO/PTA's or Booster Clubs after normal work or school hours. A contract must be submitted to the MCS Human Resource Department and be Board of Education approved prior to any work being performed. All payments made to any staff members for extra work must go through the Madison City Board of Education's payroll department. Once approved, the work can begin. The school bookkeeper should report the additional hours on mid-month payroll. The school will be invoiced for the hours worked plus the employee benefits as required by law. The organization should reimburse the local school for any extra work of the staff members. Per federal guidelines, a school cafeteria worker must be present when the school cafeteria is used for any outside function.

COACHES' AIDE

Coaches' Aide – A community member/aide providing service when certified staff are not available to fulfill duties related to coaching activities associated with an activity or school program.

General Rules:

- Support Personnel cannot serve as a Coaches' Aide. (Wage and Hour rules)
- Coaches' Aides must work under the supervision of a certified employee.
- Certified employees cannot perform supplemental duties until all Supplemental Contract procedures have been adhered to.

Coaches' Aide Approval:

- The Principal or the Principal's designee should submit required paperwork to appropriate the HR department for review.
- A background check is required
- After final approval from the Superintendent, the local school should receive notification when services may begin.
- Payments are processed from the central office payroll department and are subject to normal withholdings.

SELF—WORK PROJECTS

Any structure built on board property must follow federal, state, and local laws regarding building construction, building codes, and inspections. The Alabama Building Commission is authorized as the state agency for buildings and construction on school campuses.

Organizations planning to assist with building projects on the District's campuses must adhere to the following guidelines:

- Any building or building/land improvement on a school district campus should be approved by the Board of Education
- A Board employee should be in charge of the project
- Project must comply with Building Commission requirements
 - Full professional design team required
 - Plan review and approval required
 - Architect required to perform inspections
 - Building Commission will conduct required inspections including final inspection
 - Compliance with *Public Works Law* or *Competitive Bid Law* will be applicable in most situations depending on the funding sources

All projects should follow the same process regardless of funding

NOTE—Consideration should also be given to the annual operating costs associated with any new structure (utilities, insurance, annual maintenance etc.)

ALABAMA ETHICS LAW

The Alabama Ethics Law applies to all Public employees and any violations can result in criminal liability. Anyone employed by the state, county, or municipal level of government is considered a public employee, (ALA Code 36-25-1(25)). The law also covers family members of public employees defined as the spouse, dependents, adult children and his or her spouse, a parent, a spouse's parents , siblings and their spouses, (ALA Code 36-25-1(13) and (14)).

The Alabama Ethics Law states that public employees cannot use their position for personal gain or public resources for personal use. Furthermore, it states that public employees cannot solicit or receive a thing of value because of their position, and cannot accept anything that might influence their official actions. ALA Code 36-25-5(a) and (e)

Booster Organizations and other Parent Organizations are subject to the Alabama Ethics Law when offering or giving a "thing of value" to a public official or public employee or a member of the household of a public official or public employee for the purpose of influencing official action.

BOOSTER CLUBS AND SCHOOL SUPPORT ORGANIZATIONS

REGISTRATION AND APPROVAL FORM

Name of Organization: _____

School: _____

Purpose of Organization: _____

Student Group to be supported: _____

Faculty Sponsor for Club: _____

Current Number of Parent Supporters: _____

I agree with the following statements:

- I have spoken with the faculty member who will serve as the sponsor of the support organization and have received their permission to submit this registration form.
- I have read the Booster Clubs and School Support Organizations Guidelines thoroughly and agree to abide by the rules and guidelines it contains.
- I understand that noncompliance with any District Policy or criteria may result in the disbanding of the support organization by the principal or the administrator.

Submitted By:

Representative _____ Date: _____

Representative Address: _____

Representative Phone Number: _____

Sponsor: _____ Date: _____

BOOSTER CLUBS AND SCHOOL SUPPORT ORGANIZATIONS

OFFICER INFORMATION

Submit officer information to your supporting campus/department immediately following your organizations' election. Information should be submitted even if officers have not changed from the previous year. Any changes that occur during the year prior to the next election should be reported utilizing this form. A copy of this form should also be maintained by the organization.

School Year: _____

School Supporting: _____

President: _____

Home Street Address _____

Email Address: _____

Phone Numbers: _____

Vice President: _____

Home Street Address: _____

Email Address: _____

Phone Numbers: _____

Secretary: _____

Home Street Address: _____

Email Address: _____

Phone Numbers: _____

Treasurer: _____

Home Street Address: _____

Email Address: _____

Phone Numbers; _____

Fidelity Bond for PTO/PTA Treasurer is attached: Yes _____ No _____ IRS

Employer Identification No. for PTO/PTA's: _____