

SCHOOL SUPPORT ORGANIZATIONS

Any community members desiring to establish a School Support Organization for the purpose of supporting school operations and program improvements shall submit an application to the Building Principal by May 30th. Existing School Support Organizations shall be required to submit a renewal application each year. Renewal applications are due to the Building Principal by May 30th each year.

School Support Organizations shall submit, by September 30th for the preceding fiscal year in a format prescribed by the Superintendent, a financial statement and a report summarizing the organization's activities.

It is suggested that School Support Organizations' bylaws include, but not be limited to, the following:

- a. Functions and the Prohibited Functions of the club and its members
- b. Objectives of the Club
- c. Membership
- d. Duties/Length of Term of Officers/Board of Directors
- e. Meetings and Organizations
- f. Standing Committees
- g. Dues
- h. Projects/Fund Raising Guidelines
- i. Budget & Fiscal Reporting
 1. Expenditure Guidelines
 2. Treasurer Reporting
- j. Amendments to the Bylaws

It is suggested that the officers of School Support Organizations who collect or disburse monies for any purpose be provided a fidelity bond by the School Support Organization. Employees of the District shall not be named on any bank accounts of any School Support Organization. Support organizations must maintain separate financial records from the school or District financial records.

It is the responsibility of the principal to assure that fund raising and expenditures enhance the school program without creating Title IX inequities.

The athletic and maintenance departments shall be consulted if expenditures involve improvements to outdoor facilities and may not be implemented without written approval of the athletic director. The human resources department (and athletic and fine arts departments if applicable) shall be consulted if expenditures involve additional staff than normally allocated by the District.

Organization Responsibilities

- ❑ Establish self as separate entity
 - File SS'4 for EIN number
 - Establish bank account
 - Register as 501C(3) organization if donations are to be tax deductible
 - Obtain a Michigan sales tax license
- ❑ File application for school support organization
 - EIN documentation – within 90 days of formation
 - 501C(3) organization documentation – within 90 days of formation with initial application, if applicable
- ❑ Follow federal, state, and local laws
- ❑ Establish own internal controls
- ❑ File annual financial report to the District's business office
 - Financial report (See Sample Attached)
 - List of fund raisers and dates held
 - For fund raisers >\$2,500 revenue, list revenues, expenditures, and net income

District Responsibilities

- ❑ Inform the groups of policy and procedures
- ❑ Follow up if information not received

Sample Financial Report

Form to include:

- Fiscal year
- Name of group
- Treasurer name and phone number
- Federal EIN number

Beginning cash balance (@7/01)	XXXXXXXX
Receipts	
Dues	
Contributions	
Fundraisers-List if >\$2,500	
Other	
Total receipts	+ XXXXXXXX
Expenses	
Office expenses	
Dues & fees	
Fund raisers-List by type if revenue >\$2,500	
Sales tax	
Other	
Total expenses	<u>- XXXXXXXX</u>
Ending cash balance (@6/30)	XXXXXXXX

List other assets (i.e. office equipment or fund-raising equipment)

Administrative Procedure for Policy #1315
01/16/07
Revised 1/12/10
Reviewed 4/12/11

APPLICATION FOR SCHOOL SUPPORT ORGANIZATION

Submit to: *Principal, then Principal will forward to:*

*Farmington Public Schools
Mary Reynolds, Executive Director of Business Services
32500 Shiawassee
Farmington, MI 48336-2338*

Application Due: *May 30th*

Refer to Board Policy and Procedure 1315 (attached) for additional information about approved School Support Organizations.

Name of Organization: _____

Type of Application: *Initial* _____ *Renewal* _____

Federal Employee Identification Number (EIN) _____
Number used on bank accounts

Specific mission or purpose of the school support organization:

Goals for the coming school year:

Spokesperson(s) and contact telephone number(s): _____

Please attach copy of existing or proposed bylaws and attach copy of fidelity bond.

Submitted by: _____ on _____
Signature Date

Printed Name

Building Principal _____
Approved Date

Comments: _____

After approval, BUILDING PRINCIPAL forwards application to Mary Reynolds, Executive Director of Business Services.

Mary Reynolds, Executive Director of Business Services Date