

The Board of Education of Union Public Schools believes that student achievement programs and parent/teacher associations and organizations can advance the educational goals of the Board and confer a benefit to the students of the district. It is the purpose of this policy to establish guidelines for the sanctioning of parent-organized and operated student achievement programs and parent/teacher/student associations and organizations that raise money and collect revenues for the benefit of students. Only those parent-organized and operated student achievement programs and parent/teacher/student associations and parent organizations sanctioned in accordance with this policy will be exempt from the statutory controls over school activity funds found in the Oklahoma school Code, OKLA. STAT. tit. 70, § 5-129.

SANCTIONING PROCEDURE

- A. The district may sanction parent-organized and operated student achievement programs and parent/teacher associations and parent-organized and operated organizations that, according to the Board of Education's determination, advance the educational objectives of the district, are beneficial to students and meet the requirements of this policy.
- B. In determining whether a parent-organized and operated student achievement program or a parent/teacher association or organization should be sanctioned by the district, the Board of Education may consider: (1) if the program, association or organization promotes activities that are an extension, expansion or application of the district curriculum; (2) if the program, association or organization assists student government or activities in carrying out special projects or responsibilities; (3) if the program, association or organization assists student clubs, organizations and other student groups in raising funds to promote activities approved by the Board of Education; and (4) supplemental information provided by the student achievement program or by a parent/teacher association or organization in support of its application. A parent-organized and operated booster club shall support a program, team, club or organization and not duplicate the mission of another previously sanctioned organization.
- C. An annual application by a parent-organized and operated student achievement program or by a parent/teacher association or parent-organized and operated organization to the Board of Education requesting sanctioning shall include the following:
 - (1) a statement of nondiscrimination consistent with all state and federal laws;
 - (2) the organization's most recent annual financial report, and financial and performance audits, if any, which have been performed by an independent accounting firm or any other audit process;
 - (3) a statement from the president and treasurer that they will follow proper bookkeeping practices to ensure the safeguarding of all assets and file all necessary IRS forms including 1099s and W-2s; and
 - (4) the dates they attended the required sanctioning workshop(s).

The application to obtain or renew is due to the Chief Financial Officer (CFO) by each October 15 and whenever officers change, but no less frequently than annually. Notification must be provided to the CFO within 30 days of any change in organization officers or district sponsors with the exception of annual officer elections. Individuals shall be limited to serving as President, Treasurer or Fundraising Chair of one sanctioned organization per year.

- D. The sanctioning application shall be submitted to the CFO or Superintendent or designee for preliminary review. After the program, association or parent organization's written statement has been reviewed by the Superintendent or designee, the CFO/Superintendent shall make a recommendation to the Board of Education. The Board shall review the application and shall sanction or decline to sanction the applicant. The decision of the Board of Education is final and non-appealable. The organization has the option of reapplying for sanctioning.
- E. In order to maintain the status of a sanctioned program, association or organization in accordance with this policy, the Superintendent, Chief Financial Officer or the Board of Education may require from any such program, association or organization that financial and performance audits by an independent accounting firm be performed on an annual basis on the program, association or organization. If required by the Superintendent, CFO or the Board of Education, the audits or any other requested information shall be submitted to the Superintendent within 90 days of the request. The submitted audits, other financial statements or other information shall be reviewed to determine if the program, association or 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, OKLA. STAT. tit. 70, § 5-129.
- F. The Superintendent, CFO 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, including tax records. Copies of records must be promptly provided upon the request. If required, the audits or any other requested information shall be submitted within five (5) days to the Superintendent or CFO. The district reserves the right to review all financial records and/or perform spot audits throughout the year.
- G. The Board of Education may, at its discretion, withdraw sanctioning at any time it deems it in the best interest of

the district. Any decision of the Board of Education to withdraw sanctioning is final and non-appealable.

- H. The sanctioning of any program, association or organization under this policy by the Board of Education, is not intended to reflect any opinion by the Board or any employee of the district that the financial, performance or other records of the parent association or parent organization are accurate or should be relied on by any person in any manner. Further, the Board of Education and all employees of the district specifically disclaim any and all liability for any obligation, loss of funds, misfeasance or malfeasance of any representative of any program, association or organization sanctioned under this policy. Therefore, employees of the district may not serve as the treasurer of any parent booster club or PTA.
- I. Sanctioned organizations may not use the district's tax ID number.
- J. Due to filing and reporting obligations imposed on the district by the IRS, sanctioned organizations shall not employ and/or pay district employees or hire independent contractors or outside employees without prior written approval by the Superintendent or Chief Financial Officer. District employees may not be paid for services by the parent-operated booster club or PTA. Any request for payments to be made for services rendered to a district employee must receive written approval in advance of any services being rendered so the funds can be given to the district and all payments for services paid by the district and not the booster club.
- K. Sanctioned organizations must issue all appropriate 1099s, W-2s and all other annual tax forms as required by law and should submit copies of such filed tax forms to the Chief Financial Officer no later than 30 days after filing date of each year.
- L. Employees of the district shall not have direct access to booster club, PTA, or student club bank accounts and may not serve as a booster club or PTA treasurer.
- M. Sanctioned organizations are prohibited from holding credit card accounts in the name of the organization.
- N. Teacher-sponsored student clubs shall fall under the control of the Board of Education and do not qualify to become sanctioned organizations.
- O. No raffles and/or raffle-type activities are permitted. Silent auctions are permitted.
- P. No district logos shall be used without prior written permission from the Superintendent or designee.
- Q. Fund Raising:
 - A. Recognizing the importance of parent-teacher groups, district schools may assist with requests for facility use from school-supportive organizations;
 - B. All use of school facilities must be authorized and scheduled by the appropriate administrative personnel;
 - C. The district discourages going door-to-door by elementary students, without adult supervision.
 - D. All funds raised by parent-teacher associations shall remain the property of the parent-teacher association unless gifted to the district;
 - E. All property and non-consumable items given to the schools shall be presented to the Board of Education as a gift and shall become and remain the property of the district;
 - F. Prior approval from the principal must be given for the purchase of equipment or service for the schools.

Adopted 12/9/96

Revised 12/8/97

Revised 12/13/99

Revised 12/13/04

Revised 1/16/06

Revised 12/10/07

Revised 11/10/08

Revised 1/18/10

Revised 12/12/11

Revised 12/10/12

Revised 12/9/13

Revised 11/14/16

Revised 12/11/17

Revised 12/9/19

Revised 12/14/20

Revised 12/13/21