

Sanctioning for Student Achievement Programs and Parent-Teacher Associations and Organizations

The School District may sanction student achievement programs and parent-teacher associations and 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. The following provisions should be noted regarding the student achievement programs and parent-teacher associations and organizations herein know as the "organization" seeking to be sanctioned by the Board of Education.

Options for organizations:

Organizations for student achievement programs, parent teacher associations, and organizations must operate in accordance with one of the following:

1. **Type A: School Activity Fund-** Without Board of Education approval for sanctioning, an organization **MUST** operate (collect and deposit revenues/make expenditures) through the district's school activity fund.
2. **Type B: Sanctioned With Tax ID # or EIN (Employer Identification Number) -** The organization must request and receive an EIN and file appropriate forms for tax purposes. Organization agrees to **NOT** pay any district employees 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 agrees to withhold applicable payroll taxes and report such earnings. The organization is advised to consult a tax professional.
3. **Type B: Sanctioned With 501(c) (3) IRS status-** The organization agrees to **NOT** pay any district employees 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 agrees to withhold applicable payroll taxes and report such earnings. The organization is advised to consult a tax professional.

Sanctioning Process:

1. Annually, an application for sanctioning shall be submitted to the director of finance 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, normally the July and August Board meetings. Applications for new organizations and associations not previously approved by the Board, may be considered throughout the year as needed. The director of finance shall forward the application with his or her recommendation to the superintendent. After the program, association, or organization's application has been reviewed by the superintendent, the superintendent 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.

2. In order to maintain the status of a sanctioned program, association, or organization in accordance with District policy, the superintendent of schools or the Board of Education may require from any such program, association or organization, on an annual basis, that a financial review or audit be performed on the program, association, or organization by an independent accounting firm at the expense of the sanctioned program, association, or organization. If required by the superintendent of schools or the Board of Education, the review or audit shall be submitted to the superintendent within ninety (90) days of the superintendent's request. The Board of Education shall review the audit submitted and 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.

Otherwise, an annual financial report will be required see page 7. The organization will provide the District with a complete set of financial records that include bank statements, copies of check registers, each detailed treasurer's report, and by-laws for the period of the annual financial report. The financial report shall be submitted as a part of the application process by July 1 of the year following the year of original approval and every year thereafter.

3. The superintendent of schools 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:

4. 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.
5. The organization must maintain bank, financial, and/or Tax ID /exempt status separate from the District. All checks must be counter-signed by the treasurer and one other officer designated by the organization for this purpose. Checks written to cash or cash received through ATM transactions must have documentation for the withdrawal (written approval from the Treasurer AND other authorized officer of the organization).
Sanctioned groups may not use the District's Tax ID number.

Contributions:

6. If the organization is abolished or ceases to exist, all remaining funds after the financial responsibilities are satisfied shall be deposited into an Activity Fund sub-account of the District, identified by the booster club.
7. Contributions from the organization will not be accepted unless approved by the superintendent or designee. An organization shall not make any monetary contributions (bonuses, stipends, etc.) to District employees directly. **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 and independent contractors.

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. An organization is responsible for filing all appropriate tax forms and withholding all applicable amounts for its own employees.

Limitations:

8. Any plan, project, or movement instituted to expand, modernize, renovate, or render maintenance to school controlled and/or owned properties will be presented to the superintendent or his designee for review and approval/denial. This must be done before any public announcement is made. Additionally, any academic achievement awards and other education or education-related recognition presented to district employees, students

or student bodies by a sanctioned organization must have the approval/denial of the site principal, superintendent, or designee prior to any public announcement or presentation.

9. The organization may not use school materials 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.
10. 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.
11. No fund raising 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.



Claremore Public Schools

310 N. Weenonah

Claremore, OK 74017-7007

Office of the Superintendent

APPLICATION FOR SANCTIONING

Applicant/Group Name _____

Taxpayer I.D./EIN No.: _____

Instructions to Applicant:

1. Complete this application. Please print or type. If necessary, please use additional sheets of paper.
2. Sign and date this application.
3. Deliver this application to the director of finance.
4. The director of finance shall forward the application with his or her recommendation to the superintendent. The superintendent shall review the application and make a recommendation to the Board of Education.
5. Applicant will be notified of the Board's decision by superintendent. This is a request for sanctioning by the Applicant Group ("organization") to the Board of Education of the Claremore School District pursuant to which the funds collected by the Applicant Group are exempt from the statutory controls over school activity funds.

Name of President:

Officer for what year? _____ If not for the year of application, the organization agrees to notify district when new officer is elected.

Name of organization:

Address for correspondence: *(Include city and zip)*

Contact phone no.:

Email:

Name of Treasurer:
Officer for what year? _____ If not for the year of application, the organization agrees to notify district when new officer is elected.
Address for correspondence: <i>(Include city and zip)</i>
Contact phone no.
Email:

Describe how the school district and its students will benefit if the organization is sanctioned:

FINANCIAL REPORT

(Must cover 12 month period or months in existence if new organization)

Organization Name

A. BEGINNING BALANCE as of _____ \$ _____ (A)

B: REVENUES:

Fund Raiser, Merchandise Sales, Etc.:

_____ \$ _____
_____ \$ _____
_____ \$ _____

Donations:

_____ \$ _____
_____ \$ _____
_____ \$ _____

Contributions:

_____ \$ _____
_____ \$ _____
_____ \$ _____

Other:

_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____

Total Revenues \$ _____ (B)

C: TOTAL AVAILABLE (*A Plus B*) \$ _____ (C)

D. EXPENDITURES:

Fund Raising Expenses \$ _____
Supplies/Materials \$ _____
Advertising \$ _____
Postage, Mailings, etc. \$ _____
Equipment \$ _____
Donations/Contributions \$ _____
Other (list): \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____

Total Expenditures \$ _____ (D)

E. REVENUE OVER/UNDER EXPENDITURE (*C Minus D=Ending Balance*) \$ _____ (E)

OFFICERS

1. Please provide the following information with respect to the organization's most recently elected officers:

Officer's name	Address	Election Date	End of Term

2. What is the purpose and what are the goals of your organization?

3. What are the membership requirements for your organization?

4. Please describe the dues structure for your organization.

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Director of Finance	School Site
Date application Received:	Date application Received:
Recommended for Sanctioning? If not, provide rationale:	Recommended for Sanctioning? If not, provide rationale:
Date reviewed and submitted to next level:	Date reviewed and submitted to next level:
Signature:	Signature of Principal: or Signature of Athletic Dir:

Superintendent	Board of Education
Date application received:	Date of meeting:
Recommended for sanctioning? If not, provide rationale:	Sanctioned: _____ Decline to sanction: _____
Date reviewed and submitted to Board of Education:	
Signature	

Documents to be Submitted with Sanctioning Request
1. Completed Application
2. Bank Statements, Check Register, Treasurer Reports
3. Bylaws
4. Signed Applicant Certification & Acknowledgements Page
5. Names of Officers Page