

## 7.16 Parent-Teacher Organization, Booster Groups, Other Support

### Organizations

- 7.16.1 PTA Booster Groups    General - It is recognized that school support organizations(SSO); such as parent-teacher organizations, booster groups and other school support organizations; provide an essential function in the support and funding of curricular and extracurricular activities. However, in order for these outside organizations to be effective in their efforts to provide financial support, they must maintain the trust and support of the school community. The Lewis County Board of Education (Board) has developed this policy in an effort to guide and assist the school support organizations with management of financial transactions and reporting.
- 7.16.2 PTA Booster Groups    Definition - A "school support organization" means a booster group, foundation, parent-teacher association, parent-teacher organization or any other non-governmental organization or group of persons whose primary purpose is to support a school, school district, school club, or the academic, arts, athletic, or social activities related to a school which collects money, materials, property or securities from students, parents or members of the general public. Furthermore, for purposes of this policy, a group of persons who merely request that students, parents, or members of the general public make donations directly to a school district, school, school club, or academic, arts, athletic, or social activity related to a school or assist in the raising of funds for a specific purpose under the sponsorship of a school employee where the funds are turned directly over to the school to be used for the specific purpose for which the funds were raised, shall not be considered a school support organization.
- 7.16.3 PTA Booster Groups    All school support organizations that will be collecting funds in the name of any school of the Lewis County Board of Education must be approved by the Board every year. In order to be approved by the Board, each organization shall provide the following within thirty days of the annual election of officers but prior to any scheduled fundraising events(excluding concessions):
1. A copy of the organization's registration certificate as a charitable organization from the WV Secretary of State's Office.
  2. A copy of the organization's federal tax identification number.
  3. A copy of the organization's WV business registration certificate.
  4. A description of the organization's purpose.
  5. A copy of the organization's by-laws including any changes made during the past year.
  6. A copy of the organization's by-laws including any changes made during the past year.
  7. A list of the titles, names, addresses and phone numbers for all officers annually.
  8. A copy of the current Certificate of Liability Insurance, if applicable.
  9. A summary of activities planned for the school year.
  10. A copy of the budget for the school year.
  11. Provide a description of the ways and means for raising funds for the school year.
  12. Provide a copy of the annual financial reports with the reviewer's report for the year that just ended.
- 7.16.4 PTA Booster Groups    Upon review by the Board, the SSO will receive notification of approval and a list of those SSOs approved to raise funds for the schools of Lewis County will be posted on the web site of the school district.

- 7.16.5 PTA Booster Groups Should an SSO's request for approval is denied or a determination is made that the SSO is not in compliance with this policy, the SSO will not be allowed to use Board facilities or hold fundraising activities. However, once the SSO has corrected the issues the SSO may reapply to the Board for approval by providing the items as listed above.
- 7.16.6 PTA Booster Groups While all school support organizations shall comply with the requirements described in the *Accounting Procedures Manual for the Public Schools in the State of West Virginia* a summary of the required controls that the organization should practice and a checklist for the review process along with suggested forms are available XXXXXXXX.
- 7.16.7 PTA Booster Groups In the event that an SSO is unable to comply with these requirements the Board shall require an investigation of the financial records of the SSO. Should the investigation reveal that there are financial irregularities or missing funds the Board shall pursue civil and/or criminal proceedings as appropriate.