

## **School Support Organization Accountability**

The Bristol Virginia School Board recognizes the importance of school support organizations in providing financial support to help carry out academic, arts, athletic, and social programs of the Bristol Virginia School System (the "School Division"). It is also aware that parents and other persons who support these organizations have an interest in ensuring that money raised by these organizations is safeguarded by them and used to further the activities for which the money is raised. All involved want to ensure the continued support of academic, arts, athletic and social programs, which help to educate our children, while also ensuring fiscal accountability of school support organizations. To further that goal the School Board adopts the following policy.

### **Application of the Policy**

No group or organization deemed to be a school support organization as defined below (an "SSO") may use the school name, mascot or logos, property or facilities of a school within the School Division for the raising of money, materials, property or securities unless the SSO complies with this Policy. This Policy shall be effective beginning with the 2013-2014 School Year.

### **What is a School Support Organization (an "SSO")?**

A "school support organization" is a booster club, foundation, parent teacher association, parent teacher organization, parent teacher support association, or any other nongovernmental organization or group of persons whose primary purpose is to support the School Division and/or a school, a school club, or academic, arts, athletic or social activities related to a school in the School Division, that collects or receives money, materials, property or securities from students, parents or members of the general public.

All money, materials, property or securities raised by a school support organization or any organization that represents itself to students, parents or members of the general public to be a school support organization are considered to be "SSO Funds".

In the event an SSO has entered into an agreement with a school to operate and collect money for a concession stand or parking at a related school academic, arts, athletic, or social event on school property, then any money it collects shall be considered as SSO Funds (and not as student activity fees as defined below).

### **Actions required of a SSO.**

Prior to soliciting, raising or collecting money, materials, property or securities to support the School Division and/or a school, school club or any academic, arts, athletic or social activity or event related to a school in the School Division, a school support organization shall submit to the director of schools or the director's designee on the *Student Support Organization Annual Information* form the following:

(1) The organization's status as a nonprofit organization, foundation or a chartered member of a nonprofit organization or foundation; provided, however, that nothing in this section shall require that the organization be a 501(c)(3) organization under the Internal Revenue Code, codified in 26 U.S.C. § 501(c)(3);

(2) The goals and objectives of the organization; and

(3) The telephone number, address and position of each officer of the organization.

Before an SSO undertakes any fundraising activity, it shall obtain the approval of the school's principal or principal's designee for such activity to assure that scheduling of fundraisers does not conflict with the School Division's or school's fundraising efforts and that the fundraising process is consistent with the goals and mission of the school or school district. The approval shall not make the fundraising activity a school-sponsored activity.

Annually, at a time designated before the beginning of the school year, all SSO's shall submit a Student Support Organization Annual Information form to the Superintendent of the School Division or the Superintendent's designee verifying its existence or continued existence as a nonprofit organization and documenting, at a minimum, the goals and objectives of the organization, and the current telephone number, address and position of each officer of the organization. The SSO shall also annually file on the Student Support Organization Annual Financial Report a statement of total revenues and disbursements within thirty (30) days of the end of each school year.

At all times an SSO shall:

(1) Maintain detailed statements of receipts and disbursements, minutes of any meetings, a copy of its charter, bylaws and documentation of its recognition as a nonprofit organization. These statements and records shall be maintained for a period of at least four (4) years and be available upon request by any member of the organization, principal, Superintendent or the Superintendent's designee.

(2) Ensure that SSO Funds are safeguarded and are spent only for purposes related to the goals and objectives of the organization. The organization shall adopt and maintain a written policy that specifies reasonable procedures for accounting, controlling and safeguarding any money, materials, property or securities collected or disbursed by it.

(3) Provide, upon request, to officials of the School Board, the Superintendent, or the school principal or access to all books, records and bank account information for the organization.

(4) Require that all checks made by the SSO have two signatories.

SSO's shall not:

- (1) Promote, encourage or acquiesce in any violation of student or team eligibility requirements, conduct codes or sportsmanship standards.
- (2) Have a school representative (i.e. school board member, employee of the school system employee, coach, etc.) as a treasurer or bookkeeper provided however that a person who is also school board member, employee, coach, etc. who is independently a member of the SSO may have signatory authority on the checks of the SSO as long as such checks require at least two signatures one of which is not a school board member, employee, coach, etc.
- (3) Have as a majority of its voting members school representatives.
- (4) Use the school's or School Division's sales tax exemption to purchase items.
- (5) Represent or imply that its activities, contracts, purchases, or financial commitments are made on behalf of or binding upon any school or the School Division.
- (6) Use SSO Funds for a purpose other than a purposes related to the goals and objectives of the school support organization that relate to supporting the School Division, school, school club or school academic, arts, athletic or social activity.
- (7) Maintain or operate a bank account that bears the employer identification number of the School Board, School Division, school, or any other school related governmental entity.

**Activities not covered by the Policy**

Persons or groups of persons that simply collect or assist in collecting “*internal school funds*” are **not** subject to this Policy. Examples of internal school funds are:

- (1) Any donation or grant made directly to the school, a school club, or any academic, arts, athletic or social activity related to a school;
- (2) Funds for cafeteria services operated at the school;
- (3) Fees collected by the school; and
- (4) Student activity fees.

Student activity fees include all money received from any source for school-sponsored student activities or school-sponsored events held at or in connection with a school, and include, for example, any money:

- (1) Derived from a school-sponsored academic, art, athletic or social event involving students;
- (2) Raised by school-sponsored clubs involving students;
- (3) Raised by school-sponsored fundraisers involving students who are under the direct supervision of a school employee;
- (4) Raised from fees charged students; and
- (5) Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day.

A group of persons who merely request that students, parents, or members of the general public make donations to the school district, a school, a school club, or academic, arts, athletic or social activity related to a school or assist in the raising of funds for a specified purpose *under the sponsorship of a school employee where the funds are turned over to the school on an immediate and regular basis* to be used for the specific purpose for which the funds were raised is **not** a school support organization.

A civic organization with which the School Board has entered into an agreement with to provide for or the operation of concessions or parking at school sponsored events or other similar activity is not an SSO.

**Identification of SSO's to the public.** The School Board shall annually post or publish a list of organizations that have complied with this Policy. The School Board shall determine the appropriate method of posting or publishing this information.

**Adopted by: the Bristol Virginia School Board on 10/7/2013**