

HOLDENVILLE SCHOOL DISTRICT I035 ADMINISTRATIVE OPERATING GUIDELINE SANCTIONING OF ORGANIZATIONS AND ASSOCIATIONS

In compliance with the provisions of state law HB 2107 (1996 Leg.), the Holdenville Independent School District has established procedures to provide for sanctioning of organizations, booster clubs and associations exempted or applying to be exempt from statutory controls and Board policies and procedures pertaining to school activity funds.

The board of education will annually sanction parent organizations and booster clubs which exist to promote a positive relationship between the district and the community by assisting and supporting the schools in recognizing and promoting student activities. Close communication will be maintained to ensure that the goals of the organizations are in compliance with the goals and policies of the district. The district will incur no liability for the acts, errors, or omissions of any sanctioned organization.

Organizations have the following options regarding the management of their funds related to the Holdenville Independent School District.

- A. Funds may be deposited and expended through a Board-approved school activity account at their local school site. Organizations that choose to deposit their funds in a Board-approved school activity account must follow the District's policies and procedures for school activity funds.
- B. Funds may be deposited and expended through an organization's local bank account and will be exempt from regulations of the District's school activity fund upon being granted sanctioning status by the Holdenville Board of Education under the requirements of this sanctioning policy.

Organizations who have previously obtained IRS designation as a 501(c)(3) Organizations are still required to apply for sanctioning by the Board of Education.

PROCEDURES FOR SANCTIONING BY THE BOARD OF EDUCATION

- A. Application for sanction (copy attached) must be completed by the organization or association prior to July each year.
- B. The completed application form must be submitted to the Superintendent of Schools for review.
- C. The Superintendent will make a recommendation to the Board of Education concerning the organization seeking to be sanctioned.
- D. The Board of Education will review the organization's application and determine whether to approve or decline the sanctioning request. **The Board of Education's decision is final and non appealable.**
- E. All organizations and associations wishing to be sanctioned will make application to the Board of Education on an annual basis.
- F. Sanctioning will 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 sanctioning applications at the beginning of the fiscal year (normally the July and August Board meetings).
- G. The organization must be managed or operated by adults, rather than students, and will present its bylaws and/or constitution to the board. These will differentiate the parent organization or booster club from any student organizations and will provide details of their structure including:
 - 1. Officer's names and addresses;
 - 2. Details of the process to elect officers and length of each officer's term;
 - 3. Purpose and goals;
 - 4. A detailed breakdown of the dues structure for the membership and officers;
 - 5. Itemized projection for the use of funds generated by both item and cost.
- H. The organization must comply with the following requirements:
 - 1. Include one representative from the school faculty as a sponsor;
 - 2. Conduct no fund raising activities within the school during school hours;
 - 3. No use of school materials in advertising its activities. Use of school property will comply with district regulations;
 - 4. Accept contributions only on the approval by the superintendent or designee.
- I. All funds raised will be used to achieve the stated purposes and goals of the organization. No administrative fees or stipends to officers or others will be permitted. If the organization is abolished or ceases to exist, all funds remaining after the financial responsibilities are satisfied will be deposited into the general fund activity account of the school with which the organization is associated.

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- J. Any plan, project or activity intended to modernize, renovate or render maintenance to school controlled and/or owned properties will be presented to the superintendent for consideration, comment, evaluation, approval and sponsorship. This must be done before any public announcement is made.
- K. Following the first year of sanctioning, each organization or association will provide, with its application for sanctioning, a set of its unaudited financial statements.

In reviewing the annual application for sanctioning, the Board may require the organization to provide additional financial information in either of the following formats:

1. A compilation of its financial statements prepared by a Certified Public Accountant (CPA) or a Public Accountant (PA) who is licensed to practice public accounting in the State of Oklahoma.
2. A review of its financial statement prepared by a Certified Public Accountant (CPA) or Public Accountant (PA) who is licensed to practice public accounting in the State of Oklahoma.
3. An audit of its financial statements prepared by a Certified Public Accountant (CPA) or Public Accountant (PA) who is licensed to practice public accounting in the State of Oklahoma.

It should be noted that the sanctioning by the Board of Education in no way grants the organization or association “tax-exempt” status for its operations, nor does it grant “tax-deductible” status to its donors. The organization or association should consult a tax professional for advice on these matters.

Adopted: June 13, 2011

Revised:

Legal Reference: O.S. Title 5-120.1 (HB 2107)

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The Applicant certifies that it does not and will not discriminate with respect to its benefits, membership, programs, operation or organization on the basis of race, gender, age, religion, national origin or disability. The Applicant will comply with Title IX and all other state and federal equity regulations.

The Applicant acknowledges that the Board of Education has the discretion to sanction or decline to sanction the applicant, and the decision of the Board of Education is final and non appealable. The Applicant further acknowledges that:

- (a) The Board of Education, may, at any time, request the records maintained by the Applicant which the Applicant will promptly make available, and
- (b) The Board of Education, may, at any time it believes it is in the best interests of the school district to do so, withdraw sanctioning, and the decision of the Board of Education is final and non appealable.

The Applicant also acknowledges that, in order for the school district to consider whether to maintain the sanctioning action of Applicant, Applicant will provide to the Board of Education, upon request, on an annual basis, by July 1 of each year, the audit report, if any, for Applicant's recently ended fiscal year, prepared by an independent accounting firm.

INSTRUCTIONS FOR COMPLETING APPLICATION

1. Complete this application and the attached financial statement. Please print or type. If necessary, use additional sheets of paper.
2. Sign and date this application.
3. Deliver this application to: Superintendent of Schools
Holdenville School District I035
210 Grimes
Holdenville, OK 74848

Applicant

By:_____ Date:_____

APPROVED BY BOARD OF EDUCATION

President, Board of Education

Date:_____

**HOLDENVILLE INDEPENDENT SCHOOLS
APPLICATION FOR SANCTIONING
UNDER OKLAHOMA STAT. TITLE 5-120.1 (HB 2107)**

This is a request for sanctioning by the Applicant to the Board of Education of Holdenville, Oklahoma, pursuant to which the funds collected by the Applicant are exempt from the statutory controls over school activity funds. The Applicant is a student achievement program or a parent-teacher association or organization.

Name of Applicant: _____

Applicant's Address: _____

Applicant's Taxpayer I.D. Number _____

Applicant's Representative from
whom additional information may
be obtained: _____

Applicant's Telephone Number: _____

Applicant's Purpose, Goals and
Organizational Structure: _____

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

**HOLDENVILLE INDEPENDENT SCHOOL DISTRICT
ORGANIZATION/ASSOCIATION FINANCIAL STATEMENT
UNAUDITED**

NAME OF ORGANIZATION/ASSOCIATION _____

FINANCIAL ACTIVITY FOR SCHOOL YEAR _____

Beginning Cash Balance, July 01, _____ \$ _____

Collections:

Fund Raiser, Merchandise Sales, etc. \$ _____
Donations/Contributions _____
Other (list): _____

Total Collections: _____

Expenditures:

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

Total Expenditures _____

Ending Cash Balance, June 30, _____ \$ _____

I, the undersigned officer of the above-named organization/association, do hereby certify that this is a true and complete representation of the organization's financial activity for the _____ school year, to the best of my knowledge and belief. I further certify that, in accordance with the policy of the Holdenville Board of Education, I/we may be required to submit further financial information on the organization/association at the request of the Board of Education, and the failure to do so may result in revocation of the Board's sanctioning approval.

Officer/Director

Date

Received and reviewed by the Holdenville Board of Education:

President, Holdenville Board of Education

Date