

PARENT/TEACHER SCHOOL SUPPORT GROUP POLICY**I. Purpose**

This policy governs the relationship between the Goffstown School District and parent/teacher school support groups which include Booster Clubs, and Parent Teacher Organizations (“PTOs”), Parent Teacher Association (“PTA”), formed to support Goffstown schools, school programs and the School District in general.

It is essential that parent/teacher school support groups adhere to the policies, procedures, and financial safeguards normally expected of public bodies.

Although parent/teacher school support groups are affiliated with the School District, in the sense that they carry the name of schools or school programs operated by the School District, and all of their fund-raising activities must be approved by school principals or school district administrators, they are sole and separate legal entities from the School District and they alone are responsible for their own compliance with applicable Federal, State and local regulations.

II. General Requirements of parent/teacher school support groups

The School District may cooperate with, including providing use of school facilities for meetings and activities, and accept funds from a parent/teacher school support group provided the parent/teacher school support group meets the following requirements:

1. Parent/teacher school support groups must organize as nonprofit corporations through:
 - a. Filing incorporation documents in the State of New Hampshire and maintaining such corporation in good/active standing with the State by filing State-required annual or other reports;
 - b. Adopting and abiding by a set of bylaws that outlines the parent/teacher school support group’s operating procedures (See Part III for additional requirements for bylaws).
2. Parent/teacher school support groups may use school facilities only with prior approval of the School District Office. (See Policy KF and KF-R)
3. Any equipment a parent/teacher school support group plans to purchase for the School District must first be approved in writing by the Building Principal or Program Director and School District Office. The organization will provide the funds to the School District Business Office. Upon receiving the funds, the Business Office will post a purchase order and follow normal purchasing procedure.

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4. In addition to general supplies and equipment, any other non-cash contributions by parent/teacher school support groups of more than \$1,000.00 must be approved by the Business Administrator or Superintendent.
5. At no time shall parent/teacher school support groups act as an agent of a school or the School District to collect student fees for classes and other school activities, determine or provide waivers of such fees, or engage in other activities as an agent of a school or the School District. Under no circumstances may parent/teacher school support groups enter upon or act to improve land or facilities of the School District without the express written permission of the Superintendent and /or Business Administrator.
6. At no time shall parent/teacher school support groups act as an agent of the School District in regard to hiring and directly compensating any position including coaching positions for an approved school organization, program or activity. Any funds for staff / coaching must be approved by the School District Office, and paid through the School District Payroll Department.
7. Parent/teacher school support groups must obtain and use their own federal tax identification numbers (also known as an Employer Identification Number or EIN). Parent/teacher school support groups may not use the School District's EIN. Parent/teacher school support groups EINs must be provided to the School District and kept on file.
8. It is strongly recommended that parent/teacher school support groups apply for recognition by the Internal Revenue Service as 501(c)(3) organizations, and then maintain such status by annually filing the required IRS 990-series return. New parent/teacher school support groups should apply for and receive tax-exempt status from the IRS within one year from the date their bylaws are adopted. If a parent/teacher school support group loses its public 501(c)(3) tax- exempt status or the tax-exempt status expires, the parent/teacher school support group should take the necessary steps to regain tax-exempt status as a public 501(c)(3) organization within one year from the date of notification from the IRS of the loss of exemption or within one year from the tax-exempt expiration date.
9. Parent/teacher school support groups must provide the School District with a copy of their annual financial reports provided to the NH Secretary of State.
10. Parent/teacher school support groups must conduct an annual financial review and appoint a committee (See Part VI for more information) consisting of officers/members who are not signatories on the bank account. to conduct a year-end financial

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review of the parent/teacher school support groups records. Parent/teacher school support groups must annually provide a statement to the School District signed by all officers that the parent/teacher school support groups are in good financial standing and that all financial obligations have been met for the fiscal year.

11. Parent/teacher school support groups must provide the School District with copies of their approved budget on an annual basis. The budget should be provided to the School District no later than October 1st of each year.
12. Parent/teacher school support groups must register with the School District and be approved by the Principal of the school that the parent/teacher school support groups are to support or that houses the program the group is organized to support prior to fund-raising and providing any funds to the School District.

III. Organizational Bylaws

As noted above, parent/teacher school support groups must develop their own bylaws. The current by-law documents must be on file with the Principal of the school.

The bylaws must contain, at a minimum, the following:

1. The name of the parent/teacher school support group;
2. The objective of the parent/teacher school support group including the statement, "This organization will abide by all School District policies and procedures;"
3. Eligibility for membership and membership enrollment procedures;
4. Officer selection, election procedures, and duties of each officer. The treasurer may serve no more than three consecutive years or two consecutive 2-year terms whichever is greater. The names and contact information of the officers must be provided to the Principal of the school that the parent/teacher school support groups support; updating the Principal when the officers change;
5. Specific fiscal auditing and accounting procedures. The disbursement of funds must require the signature of two persons designated by the membership;

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6. In the event that the parent/teacher school support group dissolves, language indicating how the group will handle remaining funds must be included.

Business of parent/teacher school support groups must be conducted in open meetings, with adequate notification of all meetings to all members, and summary of proceedings kept. A copy of the summary of proceedings must be sent to the Principal and kept on file.

IV. Fund-raising

Any activities or fund-raising projects initiated by parent/teacher school support groups must be proposed, in writing, and be authorized by the School Principal or designee before the activity commences or any final arrangements are made. It shall be the responsibility of the parent/teacher school support groups, not the School District, Principal or School Administration to assure that all fund-raising activities comply with State and Federal law.

V. Finances

Parent/teacher school support group funds and accounts are not School District accounts and will not be included in the School District's budgeting and accounting. Funds collected by parent/teacher school support groups are not to be deposited into the School District's student activity accounts.

Parent/teacher school support groups are solely responsible for safeguarding any funds raised by the organization and for ensuring that funds are spent only for purposes related to the goals and objectives of the organization, and the published or advertised reasons for the particular fund-raising activity.

VI. Financial Review Committee

At the end of the fiscal year, an audit of the parent/teacher school support groups financial records shall be conducted. The review should be performed by individuals who are independent from day-to-day financial activities. The review should be performed by a group of three individuals; however, if the membership size does not allow, the review may be performed by two individuals. The primary objectives of the audit are to:

- Verify the accuracy of the Treasurer's financial reports;
- Ensure that the organization's cash balances are accurate;
- Determine that established procedures for handling funds have been followed;

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- Ensure that expenditures occurred in a manner consistent with the organization's bylaws; and
- Ensure that all revenues have been appropriately received and recorded.

References: Policy KF, KF-R

Proposed: 10/07/19

Adopted: 11/04/19