

MOORE PUBLIC SCHOOLS

GUIDELINES FOR THE SANCTIONING OF
STUDENT ACHIEVEMENT PROGRAMS AND PARENT-TEACHER
ASSOCIATIONS AND ORGANIZATIONS

The Board of Education of the Moore School District believes that student achievement programs and parent-teacher associations and organizations can advance the educational goals of the Board of Education and confer a benefit to the students of the School District. It is the purpose of this policy to establish guidelines for the sanctioning of student achievement programs and parent-teacher associations and organizations that raise money and collect revenues for the benefit of students. Only those student achievement programs and parent-teacher associations and organizations sanctioned in accordance with this policy will be exempt from the statutory controls over student activity funds found in the Oklahoma School Code, Okla. Statutes title 70, § 5-129.1.

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

1. 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 this policy.
2. In determining whether a student achievement program or a parent-teacher association or organization should be sanctioned by the School District, the Board of Education may consider: (1) if the program, association, or organization promotes activities that are an extension, expansion, or application of the School District curriculum; (2) if the program, association, or organization assists student government or activities in carrying out special projects or responsibilities; (3) if the program, association, or organization assists student clubs, organizations, and other student groups in raising funds to promote activities approved by the Board of Education; and (4) supplemental information provided by the student achievement program or by a parent-teacher association or organization in support of its application.
3. An application by a student achievement program or by a parent-teacher association or organization to the Board of Education for sanctioning shall include the following: (1) a statement of its purpose, goals, organizational structure, by-laws and membership requirements; (2) a detailed statement of how the School District and its students will benefit if the organization is sanctioned; (3) a statement of nondiscrimination consistent with all Oklahoma and federal laws; and (4) financial reports which reflect the results of the operation of such program, association, or organization; (5) attendance record of Financial Sanctioning Workshop; (6) written application to become or renew sanctioning will not be accepted after November of each year; (7) A copy of the 501(c)(3) status for the organization. A revised application must be filed annually within 30 days of any change in organizational structure.
4. The application shall be submitted to the superintendent for preliminary review. 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 review the application, and shall sanction or decline to sanction the applicant. The decision of the Board of Education is final and non-appealable.

5. Beginning fiscal year 2019-2020 and thereafter, all sanctioned organizations must be organized under Section 501 (c) (3) of the Internal Revenue Code to maintain bank, financial, and tax-exempt status separate from the school activity fund. In order to maintain the status of the sanctioned program, association, or organization in accordance with this policy, the program, association, or organization shall provide, on an annual basis, financial reports which reflect the results of operations. The reports shall be submitted to the Finance Office by July 31 of the year following the year of original approval and every year thereafter. The Finance Office designees, by authority of the Board of Education, shall then review the reports and determine if the program, association, or organization is entitled to continue to be sanctioned in accordance with this policy and if its funds are still exempt from the statutory controls over student activity funds found in the Oklahoma School Code, Okla. Stat. tit. 70, § 5-129.1.

- a. The financial report must include a listing of each fundraiser conducted or donation received along with the amount of proceeds.
- b. No funds are to be disbursed except by check issued on the bank account set up and maintained solely for the purpose of conducting appropriate organization business. (No cash payments).
- c. All check proceeds are to be deposited in the organization's bank account promptly upon receipt.
- d. Cash proceeds collected at a single event must be counted by more than one person, and deposited in the bank account promptly.

6. The Board of Education, Superintendent, and/or CFO may, at any time it deems warranted, request records maintained by the program, organization, or association. Records must be promptly provided upon the request of the Board, CFO, or Superintendent.

7. The Board may, at its discretion, withdraw sanctioning at any time it deems it in the best interest of the School District. Any decision of the Board of Education to withdraw sanctioning is final and non-appealable.

8. If it is discovered that a non-sanctioned individual/group has conducted fundraising, all records associated with the fundraiser(s) are to be submitted immediately to the district finance office for review. Any student achievement program, parent/guardian-teacher association, or organization that is organized for the benefit of the students that is not within the School Activity Fund or has not been sanctioned will not be allowed to use school facilities or students for fundraising activities nor be allowed to contribute to the support of any District activity.

9. An organization sanctioned in the prior year and not wishing to obtain sanctioning for the current year is required to submit a financial report for business conducted in the prior year to the finance office, current records and all leftover funds to the school activity office for deposit.

10. Sanctioning by the school board does not give tax exempt status for its operations or tax deductible status to its donors. Sanctioned organizations may not use the district's tax ID number. Sanctioned organizations must issue all appropriate 1099s, W-2s and all other annual tax forms as required by law and shall submit copies of such filed tax forms to the Finance office as a part of yearly paperwork.

11. No booster club funds are to be paid directly to coaches, choreographers, etc. Any contracts entered into for such services by a booster club are to be paid by school activity purchase order, only

after reimbursement from the club to the school activity fund for the cost of the services rendered. Due to filing and reporting obligations imposed on the district by the IRS, sanctioned organizations shall not employ and/or pay district employees or hire independent contractors or outside employees without prior written approval by the Superintendent or CFO.

12. The sanctioning of any program, association or organization under this policy by the Board of Education, is not intended to reflect any opinion by the Board or any employee of the district that the financial, performance or other records of the program, association or organization are accurate or should be relied on by any person in any manner. Further, the Board of Education and all employees of the district specifically disclaim any and all liability for any obligation, loss of funds, misfeasance or malfeasance of any representative of any program, association or organization sanctioned under this policy.

Legal Reference: O.S. 70 § 5-129.1

Adopted 9/9/96	Revised 12/9/96	Revised 12/10/12	Revised 6/13/16	Revised 5/13/19
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APPLICATION FOR SANCTIONING UNDER OKLAHOMA STATUTE Title 70, Section 5-129

This is a request for sanctioning by the Board of Education, Moore Public Schools ISD #2, Cleveland County, Moore, OK, pursuant to which the funds collected by the Applicant, being an organization, association, student achievement program, or a parent-teacher association (all of which hereafter referred to as organization), are exempt from the statutory controls over school activity funds.

July 1, 2019 - June 30, 2020 SCHOOL YEAR

NAME OF ORGANIZATION: _____

School in which organization is affiliated: _____

Mailing Address: _____

District employee sponsor/coach (name and title): _____

Organizations' Taxpayer I.D No: _____

Are you a 501(c)3 or incorporated organization: Yes _____ No _____ (If yes provide proof of filing status.)

Application will not be processed until proof of filing status is provided.

President

Name: _____

Address: _____

Phone _____

E-mail: _____

Treasurer

Name: _____

Address: _____

Phone: _____

Email: _____

Has the organization made any payments to district employees during the past 12 months? **Yes**____ **No**____
If yes, list the name of employee, amount, and reason for payment on the back of this form.

List titles and dates of courses attended on financial management (name and title of current officers who attended):

ORGANIZATION'S PURPOSE AND GOALS:

DESCRIBE HOW THE SCHOOL DISTRICT AND ITS STUDENTS WILL BENEFIT IF ORGANIZATION IS SANCTIONED:

MEMBERSHIP REQUIREMENTS:

We agree, if sanctioned, as per Board Policy #1245, to follow proper bookkeeping procedures, and to ensure the safeguarding of all assets. We the officers, also agree to annually issue by January 15 all appropriate IRS tax forms including 1099's and W-2's filed with the IRS and the Oklahoma Tax commission, and to provide copies to the Chief Financial Officer at the same time. We, the officers, agree the organization will not hire or pay Moore Public School's employees. We understand the district prohibits booster club/PTAs from hiring district employees. Applicants certify that the organization does not and will not discriminate with respect to benefits, membership, programs, operation or organization on the basis of race, gender, age, religion, national origin, or disability. We agree that the office of "Treasurer" cannot be filled with a Moore Public School employee in any capacity.

President of Organization

Date

Treasurer of Organization

Date

Attach the most recent financial statement and/or financial audit report for the organization issued by an independent account firm or the completed Financial Report form by the organization. Any change in officers or tax status must be reported to the district by completing a revision and submitting it to the Chief Financial Officer within 30 days.

The Applicant agrees to abide by and adhere to the following procedures and stipulations:

1. An application for sanctioning must be completed by the organization's authorized party and submitted to the Superintendent or designee of Schools prior to July 1 each year.
2. The Superintendent or designee will make a recommendation to the Board of Education concerning the organization seeking to be sanctioned.
3. The Board of Education will review the organization's application and determine whether to approve or decline the sanctioning request.
4. The Board of Education's decision is final and non-appealable.
5. All organizations wishing to be sanctioned shall make application to the Board of Education on an annual basis.
6. Sanctioning shall be approved by the Board of Education on a one-year basis only (July 1 through June 30).
7. Following the first year sanctioning, each organization shall provide a copy of its financial report with its application for sanctioning for any subsequent years and required IRS status. The Board of Education will reject any application that does not provide the required financial report and other required documentation.
8. The Superintendent, CFO or Board of Education may, at any time it deems warranted, request records maintained by the organization. Records must be promptly provided upon the request of the Board of Education or Superintendent.
9. The Superintendent, CFO or Board of Education may, at its discretion, withdraw sanctioning at any time it deems it in the best interest of the School District. Any decision of the Board of Education to withdraw sanctioning is final and non-appealable.
10. ANY ORGANIZATION WHICH DOES NOT SEEK AN APPLICATION FOR SANCTIONING BY THE BOARD OF EDUCATION MUST DEPOSIT ITS FUNDS WITHIN THE DISTRICTS SCHOOL ACTIVITY FUND AND SHALL BE SUBJECT TO ALL SUCH RULES AND REGULATIONS PERTAINING TO THE SCHOOL ACTIVITY FUND.
11. SANCTIONING BY THE BOARD OF EDUCATION IN NO WAY GRANTS THE ORGANIZATION "TAX-EXEMPT" STATUS FOR ITS OPERATIONS, NOR DOES IT GRANT "TAX-DEDUCTIBLE" STATUS TO ITS DONORS. THE ORGANIZATION SHOULD CONSULT A TAX PROFESSIONAL FOR ADVICE ON THESE MATTERS.
12. Applicant acknowledges that he/she has received a copy of the Moore Board of Education Operating Policy number 1245 entitled "Guidelines for the Sanctioning of Student Achievement Programs and Parent-Teacher Associations and Organizations" and has read and agrees to comply with policies and procedures therein.

APPLICATION SUBMITTED ON THIS _____ DAY OF _____ 20_____

ORGANIZATION: _____

SIGNATURE OF AUTHORIZED OFFICER: _____