

## Parent Organizations

Board Policy: CR-6  
Adopted: December 10, 2001  
Revised: August 11, 2008

### I. General Policy Statement

The Haywood County Board of Education encourages the participation of parent organizations (PTO, PTA, Booster Clubs, etc.) that support the goals of the school system. The Board also supports these organizations as an effective means of actively involving parents in the schools. The superintendent and school administrators are expected to educate the organizations on the goals of the Board and individual schools, especially as it relates to improving student success. The superintendent and school administrators are also expected to help the organizations in identifying opportunities to assist schools in meeting these goals. The Board establishes the following regulations for the operation of parent organizations.

### II. Regulations

Parent organizations are independent entities that provide support for school system activities and programs. However, because these organizations and their activities reflect upon the school district, all parent organizations using a school's name or operating to benefit a school, its programs and/or its students must abide by the following rules:

- A. All parent organizations must provide the principal and superintendent with a document (constitution, by-laws, etc.) describing the purpose of the organization and the rules and procedures by which it will operate. Any modifications must be shared in writing with the superintendent.
- B. All parent organizations are required to have a financial plan that includes the following financial procedures:
  - 1. All cash/checks received must be receipted and deposited within 48 hours.
  - 2. Bank reconciliations must be done on a timely basis and should be signed by at least two members to help ensure accuracy.
  - 3. Financial reports given to the membership must include copies of bank statements.
  - 4. All checks written will require signatures from at least two members of the organization.
  - 5. If required, the group must file the appropriate reports and disclosures with the Internal Revenue Service (i.e. 990).
  - 6. A 1099 form will be filed if a member of the public wins or receives over \$600.00 in cash or prizes from the organization (i.e. raffle tickets, half-n-half, etc.).
  - 7. A new treasurer should be elected at least every two years.
  - 8. Any legal or tax requirements (i.e. obtaining tax I.D.) must be followed.
  - 9. Financial records and minutes must be maintained/stored for a five-year period of time.
  - 10. Annually a financial report must be submitted to the superintendent by June 30.
  - 11. Any financial irregularities must be reported to the superintendent and to the district attorney if appropriate.
- C. The superintendent will approve the establishment of parent organizations. The superintendent will disapprove parent organizations that, after assistance from school administrators, are unable to meet board policies, to follow their constitution/bylaws or to comply with financial procedures.
- D. Parent organizations must plan with and have the principal's approval for:
  - 1. Fund-raising events,
  - 2. Purchases for the school,
  - 3. Functions involving the participation of students, or

4. Events that are likely to reflect upon the school or school system.
- E. Parent organizations are responsible for maintaining their own financial records. Employees of the school are not permitted to routinely manage the affairs of parent organizations during the workday.
  - F. Any item that a parent organization proposes to contribute to the school must meet all legal requirements, including safety codes. Before accepting any such donation, the principal must ensure that funding is available to install and maintain all donated equipment, such as playground equipment, in compliance with all safety requirements. All items donated become the property of the school system. While the intent of the donation will be considered, the school system reserves the right to modify the use if the needs of the students or the school system change or dispose of the item if it becomes outdated or no longer usable.
  - G. Nothing in this policy shall be interpreted to mean the Haywood County Board of Education, its officers, members, agents or its schools have control, legal, financial or otherwise, over any parent organization. Parent organizations are self-governed organizations with the purpose of supporting a school, its programs and/or students.

**Legal References:**      **G.S. 115C – 36, -47**