

**A. PRINCIPLES**

The board encourages the development and participation of parent organizations that support the goals of the board and the school system. The board recognizes that parent organizations are an effective means of involving parents in their children's schools. The superintendent and school administrators shall inform parent organizations of specific goals for each school and shall help these parent organizations identify opportunities to assist the school in achieving those goals.

Participation in parent organizations is always voluntary. No student or parent will be required to participate in a parent organization as a condition of participation in a curricular or extracurricular school activity or program.

**B. CONDITIONS FOR ESTABLISHING PARENT ORGANIZATIONS**

Parent organizations, including PTAs, PTOs, and booster clubs, are not considered a part of the school system and may not represent themselves to students, parents, or others as official representatives of a school or the school system. Parent organizations are self-governed organizations with the purpose of supporting the school system or a school and its students. Nothing in this policy shall be construed to mean that the board or its members, officers, agents, or employees, the school system, or the schools have any financial, legal, or other control over any parent organization. However, because these organizations and their activities reflect upon the school system, all parent organizations must comply with the following conditions in order to operate in conjunction with the schools.

1. All parent organizations must provide the superintendent with a document describing the purpose of the organization and the general rules and procedures by which it will operate. Any later modifications to the organization's purpose or general rules and procedures also must be provided in writing to the superintendent.
2. Parent organizations must obtain prior approval from the principal for (a) any fund-raising event; (b) any purchase for the school; (c) any function involving the participation of students; or (d) any event that is likely to reflect upon the school or the school system.
3. Fliers and other literature displayed or distributed by parent organizations must comply with policy 5210, Distribution and Display of Non-School Material.
4. Parent organizations are responsible for maintaining their own financial records in accordance with the requirements of Section C, below. Employees of the school

system are not permitted to manage the affairs of parent organizations during the workday.

5. Parent organizations are expected to consider the cultural diversity and economic differences of students and parents in planning school-related functions.

~~All parent organizations are required to have a financial plan that includes the following financial procedures:~~

- ~~All cash and checks received must be receipted and deposited within 48 hours.~~
- ~~Bank reconciliations must be done on a timely basis and should be signed by at least two members to help ensure accuracy.~~
- ~~Financial reports given to the membership must include copies of bank statements.~~
- ~~All checks written will require signatures from at least two members of the organization.~~
- ~~If required, the group must file the appropriate reports and disclosures with the Internal Revenue Service (i.e., Form 990).~~
- ~~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.).~~
- ~~A new treasurer should be elected at least every two years.~~
- ~~Any legal or tax requirements (i.e., obtaining a tax identification number) must be followed.~~
- ~~Financial records and minutes must be maintained and stored for a five-year period of time.~~
- ~~An annual financial report must be submitted to the superintendent by June 30 each year.~~
- ~~Any financial irregularities must be reported to the superintendent and, if appropriate, to the district attorney.~~

The superintendent shall grant or deny parent organizations approval to operate at each school. Parent organizations that do not comply with board policies may have approval to operate within the school revoked by the superintendent. The superintendent shall provide a list of the approved parent organizations to the board annually.

### C. FUNDS MANAGEMENT

Parent organization funds may be used only for purposes consistent with the goals, rules, and procedures of the organization. Adequate financial records, including sales slips, receipts, invoices, and any other documentation of expenditures, must be maintained and be accessible to parents and school officials on request.

Parent organization funds may be deposited only in an account maintained by the organization. All checks must be signed by the organization treasurer and either the organization president or vice-president. The organization president should periodically review the organization bank records, which must be reconciled by the organization treasurer at least monthly.

All financial documents and accounts of the parent organization must be in the name of the parent organization and not in the name of the school, the school system, or a specific school team or program. Bank accounts should reflect the official name of the parent organization and carry the parent organization's tax identification number. The school system's tax identification number may not be used on a parent organization's bank account or financial documents. The school system does not have any financial responsibility for the payment of obligations incurred by a parent organization.

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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 a tax identification number) must be followed.

9. Financial records and minutes must be maintained and stored for a five-year period of time.
10. An annual financial report must be submitted to the superintendent by June 30 each year.
11. Any financial irregularities must be reported to the superintendent and, if appropriate, to the district attorney.

**D. DONATIONS TO ~~A SCHOOL OR~~ THE SCHOOL SYSTEM**

~~Any item that a parent organization proposes to contribute to a school must meet all legal requirements, including safety codes. Before accepting a donation to the school system from a parent organization of equipment, supplies or funds, the principal must notify the superintendent and ensure that the donation complies must be made in accordance with the process and the requirements of policy 8220, Gifts and Bequests. All donated items, including capital improvements to school property, become the property of the school system. While the intent of the donor will be considered, the school system reserves the right to modify the use of the donation if the needs of students or the school system change.~~

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

Cross References: Parental Involvement (policy 1310/4002), Distribution and Display of Non-School Material (policy 5210), Gifts and Bequests (policy 8220)

Adopted: July 13, 2015

Revised: [DATE]