

# Macon County Schools

## REQUEST TO OPERATE BOOSTER OR SCHOOL ORGANIZATION

To: \_\_\_\_\_  
                    (Principal Name)

Location: \_\_\_\_\_  
                                    (School Name)

Name of Organization: \_\_\_\_\_

Purpose of Organization: \_\_\_\_\_

Student Group to be supported: \_\_\_\_\_

Faculty Sponsor for Organization: \_\_\_\_\_

Current Number of Parent Supporters: \_\_\_\_\_

I agree with the following statements:

- I have spoken with the faculty members who will serve as the sponsor of the support organization and have received their permission to submit this registration form.
- I have read the Booster Clubs and School Support Organizations Guidelines thoroughly and agree to abide by the rules and guidelines it contains.
- I understand that noncompliance with any District policy or guidelines may result in the disbanding of the support organization by the Principal or Chief Financial Officer.

Submitted by:

\_\_\_\_\_  
Representative                      Date

\_\_\_\_\_  
Sponsor                              Date

\_\_\_\_\_  
Representative Address

\_\_\_\_\_  
Phone Number

### For Local School Use Only

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

Disapproved by: \_\_\_\_\_ Date: \_\_\_\_\_

*Return the original form to the representative of the support organization.*

*Send copy of this form to: (1) The Sponsor, (2) The Principal, and (3) The CSFO.*

# **Macon County Schools**

## **NOTIFICATION OF OFFICERS**

Submit officer information to your supporting campus/department immediately following your organization's election. Information should be submitted even if officers have not changed from the previous year. Any changes that occur during the year prior to the next election should be reported utilizing this form. A copy of this form should also be maintained by the organization. A copy of the organizations fidelity bond should be submitted with this form.

School Year: \_\_\_\_\_ Local School Supported: \_\_\_\_\_

Name of Organization: \_\_\_\_\_

EIN# \_\_\_\_\_

### **PRESIDENT**

First and Last Name

\_\_\_\_\_  
Street Address or PO Box, City, State and Zip Code

\_\_\_\_\_  
Primary Phone Number

\_\_\_\_\_  
Email Address

### **VICE PRESIDENT**

First and Last Name

\_\_\_\_\_  
Street Address or PO Box, City, State and Zip Code

\_\_\_\_\_  
Primary Phone Number

\_\_\_\_\_  
Email Address

### **TREASURER**

\_\_\_\_\_  
First and Last Name

\_\_\_\_\_  
Street Address or PO Box, City, State and Zip Code

\_\_\_\_\_  
Primary Phone Number

\_\_\_\_\_  
Email Address

### **SECRETARY**

\_\_\_\_\_  
First and Last Name

\_\_\_\_\_  
Street Address or PO Box, City, State and Zip Code

\_\_\_\_\_  
Primary Phone Number

\_\_\_\_\_  
Email Address

# **Macon County Schools**

## **BOOSTER BANK ACCOUNT INFORMATION**

Bank accounts used by the

organization include:

**Name of Bank**

**Account Number**

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The identification number used for the bank account is: \_\_\_\_\_

Organization's Identification Number (EIN) should be used. Do not use an individual's social security number, and do not use the District's EIN.

The current authorized signers include the following organization officers:

**Name of Person/Officer**

**Position Held**

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### **IMPORTANT**

- ☐ The Sponsor cannot be an authorized signer on any organization's bank account.
- ☐ No employee of the district may be an authorized signer on the organization's bank account

Submitted by:

\_\_\_\_\_  
Representative

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Date

# **Macon County Schools**

## **Outside Organization Yearly Submission Check Off List**

Submit this information to the district school office by November 15<sup>th</sup> of each

year. Local School Supported:

\_\_\_\_\_ Name of Organization:

\_\_\_\_\_ Mailing Address:

\_\_\_\_\_ Proof of Tax ID Number (EIN)-Notice from IRS

\_\_\_\_\_ Copy of the Internal Revenue Service Tax Exempt letter

\_\_\_\_\_ Proof of Fidelity Bond - *A current policy must be submitted. The amount of the fidelity bond should be equal to the average amount of revenues received by the organization.*

\_\_\_\_\_ Proof of Audited Financials - *The audit does not necessarily have to be conducted by a CPA Firm, however it is strongly advised that the person performing the audit have an accounting background. These individuals must sign a statement certifying they have reviewed the financials, receipts, fundraising activities for accuracy; any discrepancies should be noted*

\_\_\_\_\_ Financial Report

October 1<sup>st</sup> through September 30<sup>th</sup> of the reporting year- *The financial report is basically a summary of revenues less expenditures. This calculation shows the organization's profit margin to determine if the organization is profitable. The financial report does not necessarily have to be at year-end or at the end of the sport sponsored by the organization. This financial report can be done at any given month-end but must be for the latest full year. If no summary report can be produced a copy of all deposits, checks and receipts for a complete year should be submitted.*

\_\_\_\_\_ Bank Statement - *a copy of the first and last bank statements for the reporting period should be submitted with the financial statements. If no financial statements, a copy of all the bank statements must be submitted for the latest 12 months of the organization.*

\_\_\_\_\_ Club Officers - *a list of officers along with contact information. Phone number, address and email address for each officer.*

\_\_\_\_\_ Copy of By Laws that have been adopted

The items listed above are required to be submitted to ACBOE each year by November 15<sup>th</sup>. This date gives Central Office time to review all submitted documents and request any missing information prior to the annual arrival of the auditor sent by the Alabama Department of Examiners of Public Accounts. In the event these items are not submitted annually, and proof of the above cannot be verified, as required by the SDE, the parent/booster organization will have one of two options: (1) The organization can run through the school's books under the full authority of the school principal, or (2) The organization can be dissolved.

# PARENT SUPPORT ORGANIZATION AUDIT CERTIFICATION

Date: \_\_\_\_\_

Name of Support Organization: \_\_\_\_\_

I, \_\_\_\_\_ certify that I have reviewed the financial statements and related financial activity to include bank statements, receipts, deposit tickets, concession reports and fundraiser logs for the time period of \_\_\_\_\_ through \_\_\_\_\_. The financial reports, related financial activity and all supporting documentation are (check one):

\_\_\_\_\_ Correct and adequate with no discrepancies

\_\_\_\_\_ Correct and adequate with discrepancies as noted below

\_\_\_\_\_ Incorrect and/or incomplete

Discrepancies (use additional sheets of paper if necessary):

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

4. \_\_\_\_\_

5. \_\_\_\_\_

\_\_\_\_\_  
Reviewer Signature and Phone Number

\_\_\_\_\_  
Reviewer Print Name

## **APPENDIX J**

# **PARENT SUPPORT ORGANIZATION SAMPLE AUDIT PROGRAM**

### *Audit Procedures:*

#### **BANK STATEMENTS**

- Determine whether a procedure is in place for a club member, other than those that have check signing ability, to receive bank statements by mail and review for reasonableness.
- Determine whether any cash corrections were identified on bank statements. Ensure that reasonable explanations are available.
- Compare the number of cleared checks included in the bank statement with the number that is noted on the bank statement to ensure agreement.
- Ensure that cleared checks contain signatures of individuals authorized to sign checks.
- Ideally, bank accounts should be established to require two signatures.

#### **BANK RECONCILIATIONS**

- Trace ending balances on the reconciliations to bank statements, outstanding check lists, and other reconciling items.
- Verify that bank reconciliations were completed within 30 days of bank statement ending date.
- Ensure that any outstanding or reconciling items on the reconciliations were cleared the following month.
- Verify that the balance in the bank account (at beginning of school year), plus total deposits per check register, minus total disbursements per check register, balances to ending bank account balance (at end of school year).

#### **RECEIPTS**

- From the receipt book/log or other accounting records select a representative sample to test (Use of spreadsheets is helpful)
- Trace deposits to collection documentation/cash receipts for agreement.
- Trace deposits to bank statements to ensure agreement.
- Ensure that receipts are presented for deposit in a timely manner by reviewing the dates of cash receipts with the date of deposit on the bank statement.

#### **DISBURSEMENTS**

- From the check register or other accounting records, select a representative sample of checks, withdrawals, or other debits (use of spreadsheets is helpful). If volume is significant, consider selecting only a representative sample.
- Trace checks to supporting documentation such as invoices, receipts, approved expenses related to fundraisers, or any other documentation.
- Review the canceled check to ensure agreement of payee name, endorsement, and check amount. Review for checks made out to cash or officer of organization
- Trace disbursements to budget approved by the membership or meeting minutes.
- For bank withdrawals for the purpose of establishing a change fund for an event, confirm that the change fund was later re-deposited.
- Confirm no school district employees have been paid through the organization
- 1099 is issued for all individuals and applicable businesses

## **FUNDRAISERS**

- Evaluate each fundraiser individually by calculating the value of items available for sale or number of tickets sold, and compare to deposits and remaining inventory, if any, to ensure agreement.
- Determine whether fundraiser applications were prepared and submitted to the campus principal for each fundraiser.
- Review Fundraiser Reconciliation Form for accuracy

## **MISCELLANEOUS**

- Inventory remaining check stock to confirm that all checks are present and sequential.
- Ensure that the check number for the last check issued and first check available in check stock are sequential.
- Confirm that check stock is retained in a secure place when not in use.
- Determine whether any checks were voided during the course of the year. Ensure that any voided checks are retained in the records and have been sufficiently modified to eliminate the possibility of clearing the bank (i.e. signature portion has been cut out of the check and VOID has been written across the check).
- Ensure that sales tax reports were prepared and filed timely.
- Ensure that an IRS Form 990 was filed and review for reasonableness.

## **Essential Internal Control Procedures for Support Organizations**

- Money should never be kept at a treasurer's home.
- Two people should always count the money, and both should sign the receipt verifying the amount.
- Two signatures should be required on all checks.
- Have a member who does not have check signing authority review the bank statement monthly before giving it to the treasurer. This person is looking for red flags including: checks showing up in non-sequential order, checks made out to cash, cash withdrawals, checks written out to non-approved vendors, checks written for non-approved expenses, and checks written out to individuals.
- Never sign a blank check or a check made out to "cash."
- Money should be deposited into the organization's bank account daily or according to the districts procedures even if a project is ongoing.
- All bills must be paid by check, never cash.
- Conduct an annual audit of the books.

# Contact information:

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**334.694.4603**