Newton Public Schools
Support Organization Guidelines

1.0 Introduction:

The Newton School Committee recognizes the role of the various Parent Teacher Organizations ("PTOs"), booster, and support organizations (together, the "Support Organizations") in enriching the educational, athletic, and co-curricular programs of the Newton Public Schools ("NPS" or "the District"), and in providing additional support to NPS. Support Organizations' donations to NPS must be accepted by the Newton School Committee (the "School Committee") and must comply with all federal, state, and local laws, including all rules promulgated by the School Committee contained in the Newton School Committee Policy Manual (the "Manual") and the Equity policy and Spending Guidelines, as modified from time to time. Events held by Support Organizations on District Property also must comply with all federal, state, and local laws and rules promulgated by the School Committee.

The following guidelines have been developed to define activities and events that support the mission and vision of the Newton Public Schools and to establish expectations for collaboration between Support Organizations and the School Committee acting through the Newton Public Schools Administration. These guidelines are intended to provide important information to ensure that the Support Organizations understand what is required to comply with all applicable laws, regulations, policies, and procedures for the mutual protection of Support Organization members, school and city officials, employees, and students.

The following are the District Guidelines governing donations to NPS and events held on NPS property and it shall be read in conjunction with policies KBE, KCD, KCDC, KCDE, and KHA, as well as the PTO Equity Spending Guidelines. The Guidelines govern the proper procedures concerning the submission and acceptance of all donations to the District by Support Organizations as well as events held by Support Organizations.

The District is a legally separate entity from any Support Organization and it shall not be liable for any obligations of any Support Organization. The District recognizes and respects that Support Organizations are private organizations operating solely under the control of their own boards, officers and members.

2.0 Definitions:

2.1 **Gifts or Donations:** Gifts or Donations are financial or in-kind support offered to NPS for the purpose of supporting NPS.

2.2 **Support Organizations:** A Support Organization is a group that is organized for the purpose of supporting NPS or a program or activity related to NPS as defined by the Policy KBE - Relations with Support Organizations.

For the purposes of these Guidelines, a Support Organization is a group that is organized for the purpose of supporting a Newton Public School program or activity and/or to recognize student accomplishments within that activity. Support Organizations are composed of parents, alumni, and/or other community members coming together for the purpose of supporting specific school activities for the benefit of students. Support Organizations serve as auxiliaries to the school program and conduct activities and fundraising events whose primary participants are parents and community members.

2.3 **School-sponsored program or activity:** Any athletic or extracurricular program or activity conducted under the auspices of the Newton Public Schools and administered by the Newton Public School District.

2.4 **School-related event:** An event conducted as part of or directly connected to a school or school community.

3.0 Applicable Laws, Regulations, Policies and Procedures:

3.1 Massachusetts General Laws require that certain organizations engaged in fundraising activities for support of public purposes be registered as a non-profit corporation with the Commonwealth of Massachusetts' Secretary of State {Secretary of State, Non- Profit Corporations Information} and as a public charity with the Office of the Attorney General (public charity registration is only required if the organization is raising in excess of $5,000 per calendar year) Office of the Attorney General, Non-Profits & Charities Information}. Registration does require the organization to draft and file Articles of Organization and Organization By-Laws, templates for which can be found on the Secretary of State's website link above.

3.2 Organizations that provide receipts to donors as a "charitable tax-deductible donation" must be officially approved by the IRS as a tax-exempt organization. It is the organization's responsibility to be both knowledgeable about and comply with all state and federal laws.

3.3 A 501(c)(3) is an exempt organization and therefore it may only engage in fundraising and spending which contributes to its exempt purpose, as identified in the 501(c)(3)'s charter. 501(c)(3) organizations must adhere to all IRS rules. All Support Organizations are advised to review their charter prior to hosting any fundraisers or making any donations to outside organizations to ensure that such fundraising and donations is permissible.

3.4 Massachusetts law governs when and how eligible organizations can conduct raffles which require the payment of a fee for a chance to win a prize. Information on how to conduct a legal raffle can be obtained on the City of Newton website – Raffle & Bazaar Permits and/or the Massachusetts Attorney General's website - Guidance on Raffles.

3.5 State law prevents Support Organizations from utilizing the Newton Public School's sales tax exemption for purchases or sales. All purchases made by the Support Organization must be made under the Support Organization's own tax-exempt certification.

3.6 Organization members must comply with the Massachusetts Conflict of Interest statute. (State Ethics Commission)

3.7 Support Organizations shall comply with federal, state, and local laws, as well as all rules, policies, and guidelines promulgated by the School Committee including but not limited to those contained in the Manual. The NPS Wellness Guidelines must be adhered to for the sale of food on school premises. Support Organizations should contact the City of Newton Health or Park and Recreation Departments, as applicable.

4.0 Financial Expectations Of Support Organizations:

4.1 The Support Organization will maintain bank, financial and tax exempt status separately from the District.

4.2 All funds raised by Support Organizations shall remain with the Support Organization and shall not be retained by students or NPS employees.

4.3 Support Organizations agree they will track and maintain financial records that track revenue and expenses. By June 15th of each school year, a Support Organization shall submit to the Assistant Superintendent of Business, Finance, and Planning, a financial projection of the organization's planned revenue and expenses. This financial statement must reflect both direct and in-kind donations made to the Newton Public Schools, with which the School Committee will vote to accept the annual budgets and described donations of all recognized within 30 days.

An example of one such template is shown in Appendix A

4.4 Support Organizations agree they will not charge fees or dues for students to participate in any school-sponsored activity or club. Support Organizations may, however, charge dues to parents for membership to the Support Organization itself.

5.0 Fundraising And Activities:

5.1 No fundraising activities may be conducted by a Support Organization on Newton Public School property during normal school hours without specific approval of the Superintendent.

5.2 Support Organizations will notify the Principal or designee for any fundraiser or activity conducted by the Support Organization one (1) week prior to distributing to the school community.

5.3 Support Organizations shall not require students to solicit funds or to raise a specific amount; however, students may voluntarily participate in Support Organization fundraisers.

5.4 Support Organizations wishing to utilize school facilities for fundraising or for booster and support organization activities will comply with the Newton Public School District's KF - Use of School Building Policy and the Use of Buildings procedures, and as applicable, state and/or local laws and rules.

5.5 All fundraising by Support Organizations must comply with all federal, state, and local laws as well as all rules and advice documents in force promulgated by the School Committee. Donations that are the result of fundraising that do not comply with these laws or rules will be rejected by the School Committee and returned to the donor.

6.0 Acceptance Of Donations:

6.1 Donations or gifts to NPS must comply with the policy KCD - Gifts and Donations and be accepted by the School Committee. The School Committee may refuse donations which detract from the experience of students, require ongoing maintenance or other expenses, fail to provide equal access on the basis of race, gender, etc., or are otherwise objectionable.

6.2 Support Organizations may offer to make financial or in-kind contributions for directed purposes, such as the purchase of specific items of equipment at a school. An initial review of proposed donation requests may be made via email to the NPS Assistant Superintendent of Business, Finance, and Planning and will be acted on within ten (10) days of submission. Donors will receive notification of conditional acceptance or denial of their request to donate via email. All

donations made must be approved by the School Committee and become the property of NPS.

6.3 Financial contributions and/or in-kind contributions from Support Organizations are made via submission of an annual financial statement to the NPS Assistant Superintendent of Business, Finance, and Planning. The Support Organization's financial statement must approximate the sources of revenue and delineate the proposed expenses. An example financial statement template is shown in Appendix A. However, other formats are acceptable so long as the revenue sources and amounts are noted and the specific donations and amounts are noted. All complete submissions shall be accepted or denied within thirty (30) days of receipt.

Any changes to proposed expense categories - for example, purchasing computers versus books - must be submitted to the NPS Assistant Superintendent of Business, Finance, and Planning to determine if the change needs to be presented to the School Committee for reapproval.

At the end of the Support Organization's calendar or fiscal year, the Support Organization shall submit an actual financial statement showing the actual revenue and actual expenses to the NPS Assistant Superintendent of Business, Finance, and Planning.

7.0 Application of Recognition (Appendix B):

Pursuant to the policy KBE, "The Committee will officially recognize Support Organizations" and such "Organizations will be officially recognized upon request by the building Principal who will file a copy of the organizational papers with the Superintendent." Such organizational papers shall consist either of: a copy of the annual filings that are required by either the Attorney General or the Secretary of State - depending upon the individual support organizations registered structure or the elements in 8.2. Such recognition shall be deemed ongoing unless revoked by the Support Organization or the Committee upon notice and hearing to the Support Organization.

7.1 The requested application includes:

1. The name of the organization
2. The date of application
3. A copy of the organization's articles of organization and bylaws
4. The names and email address of the appointed school liaison members and directors.
5. Confirmation that no employee of the Newton Public Schools will be an authorized signer on a Support Organization's bank account.
6. The tax identification number of the group (Apply for Federal Tax ID) and the Attorney General Account Number assigned upon registration as a public charity.
7. A brief description of the objectives and the intended use of funds generated.
8. A template for the Application for Recognition - Appendix B

Other Helpful Resources:
National Booster Club Training Council
Parent Booster USA

For an accessible version of Appendix A and Appendix B, please contact Amy Mistrot: mistrota@newton.k12.ma.us or 617-559-9038

Appendix A – Sample
Booster and Support Organization Cash Flow Statement

Club Name: _____ Year: _____

Revenue

Description	Budget/Projected Amount	Actual (Annual) Amount
Parent Dues		
Donations		
Fundraisers		
Other: _____		
Other: _____		
TOTAL INCOME	**$**	**$**

Expenses

Description	Budget/Projected Amount	Actual (Annual) Amount
School Supplies		
Technology		
Uniforms		
Equipment		
Banquet		
Awards		
Other: _____		
Other: _____		
TOTAL EXPENSES	**$**	**$**
Current Cash Balance	**$**	**$**

Booster and Support Club Representative: _____ Date: _____

Appendix B

Application For Recognition
Support Organization

Organization Name: _____

Date of Application: / / (MM/DD/YEAR) Person submitting the application: _____

❒ New Application ❒ Renewal Application

List your officers for the academic year covered by this application:

	Name	Address	Phone	Email
President				
Treasurer				
School Liaison (If applicable)				

Organization's Primary Bank: _____

Organization's Federal Tax ID (FEIN) #: _____

Organization's AG (Public Charity) #: _____

I certify that no Newton Public School employee is or will be an authorized signatory for any checks or other financial transactions on behalf of the organization.

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_____
President Signature

_____
President Name

Please attach a copy of the organization's articles of organization and by-laws (<u>for new applications only</u>) and a brief description of the organization's annual objectives and the intended use of funds generated for the current academic year.

The support organization acknowledges the right of the Newton Public School District to rescind the recognition of any support organization if their operations and/or purpose are inconsistent with these procedures or any Newton Public School Committee policy.