

## PARENT GROUPS AND OTHER COMMUNITY SUPPORT ORGANIZATIONS

- I. The Board of Education appreciates the efforts of all parent/community organizations whose objectives are to enhance the educational experiences of students. The Board also recognizes that some of the strongest school district support comes from parent/community organizations having an interest in a specific school and/or specific school activities. Support from such organizations shall be encouraged whenever appropriate as a means of involving the public in the activities and the goals of the school district. Principals and staff members shall seek to strengthen and support such organizations by cooperating in any way possible to assist them in helping students and the schools.
- II. Each parent/community organization shall work within the appropriate school setting in cooperation with the principal and other staff members. Though the parent/community groups are separate from the School District, they are subject to provisions of Board Policy and Administrative Guidelines in order for the Board to accept donations and contributions. The Board encourages parent/community groups to include this policy as part of their bylaws.
- III. Relationship to Principal
  - A. The school principal serves in a liaison capacity with regard to an organization's relationship with the District. The principal can offer a historical perspective of past events. Also, the principal can work with groups to provide continuity through the changes that may occur in the officer structure of the group. The principal and other administrators shall not serve as an official member of the group.
  - B. The principal is available to the parent/community group to assist the group with the prioritization of expenditures. The principal is encouraged to provide groups with a list of prioritized needs of his or her building/students/staff. In doing so, the support group can keep less of a balance in their support group's accounts and deposit the funds in a School District Fund 21 account coded to the group which is independently audited by the District's auditing firm.
- IV. Accounting Practices
  - A. Each parent/community group is responsible for monitoring and supervising the financial operations of their group. The School District strongly recommends that funds designated for specific projects/events be placed in a District Fund 21 account. Purchases made from this account are subject to an annual audit by the District's auditing firm at no cost to the parent/community group.

- B. Also, all parent/community groups shall adhere to the following accounting standards to ensure the integrity of the group's funds:
1. Checking account, money market, savings, and other financial transactions require the signatures of two officers.
  2. Money market checks require two signatures.
  3. Checking account reconciliation statements shall be provided to the president, vice-president, and treasurer on a monthly basis. Then, a detailed report is presented to the membership at the monthly meeting.
  4. With regard to fund raisers:
    - a. All fund raising proceeds are to be simultaneously counted by at least two nonrelated people.
    - b. The transaction/deposit statement is to be signed by two people.
    - c. Separate deposits are made for each fund raiser, and the bank deposit slip is attached to the original deposit statement.
    - d. A summary sheet will be provided to members and recorded in the minutes outlining the event, the revenues and the costs associated with it.
  5. Minimize petty cash to \$50.00 or less and use a reimbursing process through issuing checks from receipts.
  6. Checks and cash shall be deposited as quickly as possible in accordance with a predetermined fund raising plan. Outstanding checks shall not be held for a period greater than two weeks, unless otherwise indicated in the plan.
  7. Expenditures of the group must be approved by the membership (confirming action) and recorded in the minutes.
- C. A group shall have an independent review of its books performed on a yearly basis. An audit of the group's records should be performed at least once every 3-5 years.
- D. The District's Business Office will provide a yearly accounting/finance seminar for all contributing groups and their officers. All officers of parent/community support groups, especially new officers, and the principal should attend.

V. Suspicion of Financial Impropriety

- A. Suspicion of financial impropriety shall be reported to the parent/community group president or vice president and school principal. It is expected that any report of financial impropriety will include specific written information supporting the accusation. The parent/community group's officers will be responsible for investigating the suspicion of financial impropriety and deciding on a course of action and notify the principal of the investigation as soon as possible. If further investigation is warranted the matter will be reported to the appropriate law enforcement agency. It is vital that confidentiality be maintained in protecting the rights and interests of all parties, to the extent required or permitted by law.
- B. The school principal will contact the superintendent about any improprieties. The superintendent, board president, school principal, and the group's officers will decide upon the forms of communication that may be required in reporting the matter to school board members, members of charitable groups, the community, etc.

VI. Summary

- A. Principals will maintain close communication with parent/community groups to ensure compliance with Port Washington-Saukville School District policies, District goals, and applicable laws. If a principal or other District staff member becomes aware of parent/community group's conduct that is inconsistent with District Policy, District goals, or any applicable law, the principal or staff member must report such conduct to the superintendent immediately.
- B. The Board reserves the right to withdraw permission to use the District's name in a school/community organization activity if such an activity is considered inappropriate by the Board. Further, the Board reserves the right to accept or not accept any and all offers from school/community organizations of gifts of money, supplies and equipment, or volunteer labor.

Cross reference:

Board Policy 2105 – Mission and Philosophy of the District  
Board Policy 2260 – Access to Equal Education Opportunity  
Board Policy 2430.01 – Special Programs by Community Members  
Board Policy 7230 – Grants, Gifts, and Donations from Private Sources  
Board Policy 8310 – Public Records  
Board Policy 9700 – Relations with Special Interest Groups

Adopted: 6/18/01

Revised: 5/14/07; 5/5/08; 3/16/15

The Port Washington-Saukville School District does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs and activities and provides equal access to designated youth groups. The following person has been designated to handle inquiries regarding the non-discrimination policies: Director of Special Services, Port Washington-Saukville School District, 100 W. Monroe Street, Port Washington, WI 53074 - Duane.Woeffel@pwssd.k12.wi.us