

School Support Organization Financial Accountability Act

Acts 2007, ch. 326, 3.

(d) Any individual who is primarily responsible for accounting for school system funds or the funds of an individual school; and

(e) Any individual who works for the school system and who as part of the individual's employment by the school system is charged with directing or assisting in directing the related school club or activity;

(B) School representative shall specifically include, but shall not be limited to, coaches, assistant coaches, band directors, or any other school sponsor of a related club or activity;

(4) (A) School support organization means a booster club, foundation, parent teacher association, parent teacher organization, parent teacher support association, or any other nongovernmental organization or group of persons whose primary purpose is to support a school district, school, school club, or academic, arts, athletic or social activities related to a school, that collects or receives money, materials, property or

(ii) For the purpose of subdivision (6)(H)(i), school day means the regular hours of operation of the school during which classes are conducted.

Acts 2007, ch. 326, 4; 2008, ch. 1156, 1-3.

49-2-604. Adoption of policy concerning fundraising.

(a) A group or organization may not use a school district's or school's name, mascot or logos, property or facilities for the raising of money, materials, property or securities until a policy has been adopted by the local board of education concerning cooperative agreements, school support organizations and the use of school facilities for fundraising purposes.

(b) The policy that a school board adopts pursuant to subsection (a) shall, at a minimum, include, in substance, the following provisions:

(1) (A) Prior to soliciting, raising or collecting money, materials, property or securities to support a school district, school, school club or any academic, arts, athletic or social activity or event related to a school, a school support organization shall submit to the director of schools or the director's designee a form that, at a minimum, documents the following:

(i) The organization's status as a nonprofit organization, foundation or a chartered member of a nonprofit organization or foundation; provided, however, that nothing in this section shall require that the organization be a 501(c)(3) organization under the Internal Revenue Code, codified in 26 U.S.C. 501(c)(3);

(ii) The goals and objectives of the organization; and

(iii) The telephone number, address and position of each officer of the organization;

(B) Thereafter, a school support organization shall annually, at a time designated before the beginning of the school year, submit a form to the director of schools or the director's designee verifying its continued existence as a nonprofit organization and documenting, at a minimum, the goals and objectives of the organization, and the current telephone number, address and position of each officer of the organization. The organization shall file a statement of total revenues and disbursements before the end of the school year; and

(2) The approval of the director of schools or the director's designee shall be required before a school support organization undertakes any fundraising activity to assure that scheduling of fundraisers does not conflict with the school district's or school's fundraising efforts and that the fundraising process is consistent with the goals and mission of the school or school district. The approval shall not make the fundraising activity a school-sponsored activity.

(c) A school support organization shall maintain, at a minimum, detailed statements of receipts and disbursements, minutes of any meetings, a copy of its charter, bylaws and documentation of its recognition as a nonprofit organization. The statements and records shall be maintained for a period of at least four (4) years and be available upon request by any member of the organization, principal, director of schools or the director's designee or the office of the comptroller of the treasury.

(d)

(a) Donations to a board of education shall be received and disbursed in accordance with 49-6-2006.

(b) In addition to any requirements established by 49-6-2006(a), the following specific conditions shall apply:

(1) Any donation made by a school support organization to a board of education or school shall be disbursed only in accordance with any written conditions that the school support

Acts 2007, ch. 326, 10.

49-2-610. Development of model financial policy.

The office of the comptroller of the treasury is authorized to adopt a model financial policy for school support organizations.

Acts 2007, ch. 326, 11.

49-2-611. Initial registration and renewal fees.

Notwithstanding 48-51-303(a)(1) to the contrary, a school support organization that is required to register as a nonprofit organization, foundation or chartered member of a nonprofit organization or foundation by a policy adopted in accordance with this part shall be exempt from any initial registration fee by the secretary of state for the registration if the school support organization is an educational institution as defined in 48-101-502(b). The school support organization shall pay any renewal fee required by the secretary of state to maintain valid annual registration as a nonprofit organization, foundation or chartered member of a nonprofit organization or foundation.

Acts 2008, ch. 1156, 7.

49-2-612. Charitable school foundation.

(a) A public school or its administrators or supporters are authorized to form, or caused to be formed, a charitable school foundation for the sole purpose of supporting the school by raising and administering funds for the school and its programs. A school foundation shall be broad based in its support of the school and shall not limit its support to a single program or activity. A school foundation shall be a school support organization under this part.

(b) To be a school foundation under this section, the foundation shall apply for and receive exemption from federal income taxation under 501(a) of the Internal Revenue Code, codified in 26 U.S.C. 501(a), as an organization described in 501(c)(3) of the Internal Revenue Code, codified in 26 U.S.C. 501(c)(3).

(c) The school foundation shall be open to parents, students, faculty, staff, alumni and members of the community who are interested in supporting the school and its programs.

(d) The bylaws of the school foundation shall require the director of schools and the principal

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