



AIKEN COUNTY
PUBLIC SCHOOLS

PARENT ORGANIZATIONS HANDBOOK

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Introduction

Aiken County Public Schools recognizes the important and vital roles that booster organizations play in our school system. Accordingly, we encourage strong relationships and partnerships with these organizations to help enhance the academic and extracurricular programs of our students. This handbook has been developed to provide a framework, which outlines policies and procedures relative to parent organizations operations, reporting requirements, and school relations.

In addition, the handbook contains information on the district's new compliance reporting platform, Givebacks. Givebacks provides all the compliance forms for PTO/booster organizations to conduct general business functions such as record keeping, fundraising, etc. The Aiken County Public School District Parent Organization handbook should serve as a quick and handy reference for parent organizations by providing guidance and clarifications on board policies and procedures. A web page has been setup for parent organizations on the school district website under Menu [> Parent/Student Info > Parents/Guardians > Parent & Teacher Organizations](#). Here you will find more information and examples that may be used. Training is always available. Please contact the Internal Auditor for more information.

Introduction to Board Policy

The Aiken County Board of Education has established policy and procedures for Parent Organization as it relates to Student Activities (Parent Organizations relations). A copy of this policy, (KBE Relations with Parent Organizations Issued 8/2024), can be found in this handbook (see Page 3). All Parent Organizations are required to adhere to the provisions of the policy.

Board Policy and Procedure

Policy KBE Relations with Parent Organizations

Issued 8/24

Purpose: To establish the basic structure for board and district relations with parent organizations. The board looks upon school support groups as an integral part of the district. These groups can help the district promote an effective educational program. The board encourages the participation of parent organizations, parent and teacher organizations, booster organizations and similar volunteer groups.

These groups will not have administrative authority in connection with the operation of the school. The board has final authority over all phases of school operations. Equipment donated to the school becomes the property of the district. Many parent organizations have their own by-laws and organizational structures, and must follow certain tax reporting and/or registration regulations required by the state or federal governmental entities.

The board encourages administration, staff and employees to be supportive and accommodating to the activities of these groups. For those organizations that are involved in fundraising activities on behalf of district and student endeavors, the board supports the administration's right to request that reasonable financial safeguards be utilized by such groups and to request periodic review of financial records. The administration may provide guidelines for prudent financial management and is authorized to provide some training assistance to those officers in parent organizations who are authorized to handle funds and keep records.

Each booster club (defined as a parent-led organization, not directly controlled by a school or school district, that is formed with the primary purpose of raising funds for the school, school district programs, interscholastic athletics, or after-school activities) must annually register with the Board no later than August 1, through the Superintendent or his/her designee. The registration shall include the name of the booster club, its purpose, the name of each of the booster club's officers, including its designated financial officer, and other information as requested by the District administration. If a booster club fails to register by August 1 of each year, it will be prohibited from disbursing any funds for any purpose until the registration has been completed.

Upon the receipt of a booster club's registration, the District's Superintendent or his/her designee may request a state criminal records check, including fingerprints, from the South Carolina Law Enforcement Division of the financial officer.

The Superintendent or his/her designee will immediately notify a booster club if the criminal records check reveals that its financial officer is prohibited from serving in that role for the booster club.

- “Financial officer” means a person or persons who maintain custody of a booster club’s financial records and/or who has signatory authority on all of the booster club’s transactions, accounts, contracts, checks, or other instruments or undertakings of any kind.
- A person who was convicted of, or pled guilty or nolo contendere to, a felony, a violation of [Chapter 13 of Title 16](#), or a violation of [Chapter 14 of Title 16](#) is prohibited from serving as a financial officer of a booster club.
- A financial officer who was convicted of, or who pled guilty or nolo contendere to, a crime identified above must immediately resign, and a new person must be assigned to that role within the booster club. A booster club is prohibited from disbursing funds for any purpose until a new person is designated as the financial officer.
- A booster club may be required by the District Board of Trustees to submit an accounting compilation or review. The Board may not require an external audit from a booster club except for a finding of specific cause determined by a majority vote of the Board members.

These support groups need administrative approval for any events, programs or operations that involve the following.

- participation of children
- operation of a school service
- charges to children
- solicitation of children
- communications sent home with all children in a school

This policy governs all groups currently in existence in the district as well as those formed after the date of adoption of this policy and any revisions to the same.

Adopted 11/9/71; Revised 2/26/02, 8/14/12; Reviewed 12/14/21

GBEBC Gifts to and Solicitations by Staff***Excerpt: Selling Item for Personal Profit*****Issued 8/20****Selling Items for Personal Profit**

In the interest of preserving a completely professional relationship between district staff and those whom they serve, it is the policy of the board not to permit school staff members to sell on school premises for personal profit products of any kind to students or patrons of the school in which they teach.

Link to policy in its entirety: [GBEBC Gifts to and Solicitations by Staff](#)

Adopted 6/10/75; Revised 2/14/89, 11/27/01, 2/7/12, 1/24/17, 8/11/20

School and Parent Organization Interaction

- Parent organizations may not influence or otherwise cause third party entities to compensate ACPSD employees. Influencing includes donating or contributing to another entity.
- Any person(s) hired for additional work by parent organizations or booster club organizations for assisting with band, athletics, or PTA-type activities will be paid directly by the hiring organization, with the exception of currently employed school district personnel.
- All persons hired to work with our students, or for parent organizations, will be employed with the principal's knowledge and concurrence if such hires are working directly with students, in the building, or on school grounds during the school day.
- All persons paid for working with our students must have a SLED check, a National Sex Offenders Registry Check, and a TB test given and read prior to beginning the work with our students. (The school should get a copy of each of these clearances).
- Present District employees cannot be paid additional money to increase a supplement for a job they are currently paid to do by the School District.
- Any current District employees hired by the Booster Club for extra time pay must be paid by the organization but handled through the District's accounting department. School bookkeepers will assist the organizations with this process.
- All Booster Club/Parent organizations must assure that additional payments to personnel do not violate High School League guidelines.

- All responsibilities and control of any team or band must be in the hands of the band director, head coach, or acting head coach and such ultimate responsibility may not be delegated to any assistant or volunteer.
- Under High School League rules, persons paid by the adjunct organization must do nothing other than assisting with the activities of the band, team, or activity. If they become involved in any confrontation or issue, the school will be exclusively responsible for the decision on whether or not to continue the individual in a paid position.
- No third-party employee contracts will be issued by Booster Clubs, Parent Organizations, or District employees that tie the School District in any way to such person's employment with the organization.
- If a Booster Club/Parent Organization pays a present District employee compensation under an arrangement between the organization and the employee, the organization will require the District employee to keep a time sheet of his/her hours worked.
- There should be a clear division of employment responsibility/duties between the Booster Club/Parent Organization and the District so there will be no express, implied, or apparent authority by the organization to contract with, or otherwise bind, the District concerning such employment.
- All payments by the organization should be by checks made out directly to the person employed by the Booster Club/Parent Organization (except as described above for a present school employee). No funds will be transferred for personnel payment from the parent or "booster" organization to district accounts without the approval of the principal and the Academic Officer.
- Parent or Booster club organizations shall be responsible for providing IRS and/ or State Revenue Department forms and filings (except for present school employees whose payments by the parent or booster organization are channeled through the District's Accounting Department).
- An approved Field Trip Permission form is required for athletic events that involve overnight travel.
 - Each student must have his/her own bed

District and School Level Interaction and Support

Booster organizations and PTO groups exist for the support and betterment of the school or schools with which they are aligned. While they are legally separate and distinct entities from their supported schools, time has shown that this symbiotic relationship works much better when a school administrator holds a close working relationship with the leadership of the booster or Parent/Teacher organization. This serves the mutual benefit of shared goals and benefits for the school itself and also frequently encourages a positive energy at both ends of the respective organizations.

The principal (or his appropriate certified designee) shall have overall responsibility to coordinate booster and parent organizations and activities as they relate to, or reflect upon, the school, and to ensure compliance with Board policy and procedures related to Booster clubs and parent support groups and reporting compliance.

In this regard, the principal or designee can act as the liaison to work with any particular booster organization on an activity-by-activity basis. Such representative from the school shall be familiar with, support, and observe all activities of the organization(s). It is the responsibility of such school liaison to help coordinate and ensure adherence to good business procedures and specifically Board Policy KBE. However, the support organization will be operated by its own designated officers and members.

The principal or designee may (but is not required to) serve as an *ex officio*, nonvoting member of the executive committee of any booster club or organization and attend its meetings. This will help ensure continuity of booster club or PTO functions or activities from year to year.

The principal or designee may assist with the booster or parent organization's general operations at the school. The principal or designee should periodically consult with the organization leadership as to the currency of its documentation such as bylaws, present budget, federal tax i.d. number, a list of the officers' names, addresses, and contact information, as well as proposed meeting dates. In addition the liaison may maintain a file folder of such information in a central location at the school as a back-up.

The principal (or liaison designee), and Assistant Superintendent must approve all fundraisers and have the right to access (view only) and review monthly bank statements, and related annual financial statements. The principal has the right to require that the booster or parent organization's books be audited by the District's Internal Auditor at the request of the organization's leadership, or when unexplained irregularities or questions come to the liaison's attention and such action is deemed prudent. Any requested review by the District's auditor

shall be performed only with the District Superintendent's permission, and the result will be considered unofficial and for the information of both parties.

In addition, the principal will approve the initial formation of any new booster or parent support organization and reserves the right to request the disbanding of a booster or parent support organization if it is not operating in the best interests of students and/or the school's instructional or extracurricular programs. Such disbanding may be reviewed by the Superintendent, or his District-level administrative designee if requested by either the principal or the organization.

Booster Club/PTO Operations

Booster and parent support organizations can only receive funds through dues, fundraising activities, or donations to the organizations.

The officers are responsible for recommending fundraising activity programs to its membership. These activities shall, in general, contribute to the educational/ extracurricular experience of students and shall be an adjunct to the school's instructional program or extracurricular philosophies.

All booster and similar parent organizations shall serve as a support group for the advancement of the school or departmental objectives. Under no circumstances shall such organizations operate in opposition to, or in careless or intentional disregard to, the school's goals or Board policy or procedures.

Bylaws

All booster organizations shall have written Bylaws, passed by its members during regularly called and announced meetings, and such Bylaws shall cover or set forth the following information in general terms:

- Name of Organization
- Purpose of organization
- Basic policies of the Organization
- Membership requirements (and dues if applicable)
- Methods of maintaining the financial records of the organization
- Relationship, if any, the organization holds with any national or state organization
- Officer selection; election procedures and duties

- Procedures for notifying members of its meetings
- Schedule of minimum proposed meeting dates and places
- Determination letter verifying exempt status, if applicable
- Recommended minimum bonding requirements for all financial officers
- Methods for maintaining the financial records of the organization
- The right of the principal or certified designee to be an *ex officio* nonvoting officer of the organization.
- Financial reporting requirements
- Accounting compilation or review requirements

In addition, every effort will be made to coordinate the above criteria with any state or national booster club requirements to avoid duplication or double burdens on the local organization.

Finally, a copy of the Bylaws shall be maintained in the Information File which shall be kept in the principal's office or school safe location. (See section on Givebacks.)

Annual Reporting Requirements

Each booster or parent support organization is required to provide organization information uploaded to Givebacks. A registration form is to be completed in Givebacks with the name of the organization, its purpose, names, addresses, and contact information for each officer, and the proposed meeting dates are to be included in the folder. (See section on Givebacks.)

Registration and mandatory documents should be reviewed and approved in Givebacks for compliance by the school principal and updated by the booster or support organization during the year if any new officers are elected and/or terminated after the beginning of the school year.

Booster club organizations should prepare a budget (or statement of then present financial condition) at the beginning of each school year. No fundraising activities can be approved without a targeted budget. The budget shall be submitted to the principal or designee and kept on file at the school.

In addition, the financial records and books of each booster or parent support organization shall have an accounting compilation or review at least annually by a qualified, independent person or company. The financial review should be uploaded in Givebacks. For organizations whose national or state requirements provide for annual audits, such reports may be accepted in lieu of a local audit.

The Internal Auditor of the Aiken County Board of Education shall have the right, but not the responsibility, to conduct audits from time to time, as stated elsewhere in this section. Copies of audit reports shall be maintained by each principal in the Information Folder maintained by the school.

Organization Structure

Booster clubs and parent support organizations may file for non-profit incorporation status through the Secretary of State's Office in Columbia, S.C.. However, this is not a requirement. It is a Booster club or parent support organization's decision to file for tax exempt status [501(c)(3)] with the Internal Revenue Service. (Some organizations already have received such formal tax-exempt status.)

Booster clubs or parent support organizations that choose not to file for tax exempt status (and even those that have the status), shall be responsible for adhering to all applicable state and federal guidelines concerning non-profit groups, and specifically with state law and guidelines regulating raffles, as well as any annual reporting and registration fees.

**STATE OF SOUTH CAROLINA
DEPARTMENT OF EDUCATION****MOLLY M. SPEARMAN**
STATE SUPERINTENDENT OF EDUCATION

TO: District Superintendents

FROM: Molly M. Spearman, State Superintendent of Education

RE: "Smart Snacks" and Exempt Fundraisers

DATE: January 22, 2015

This memorandum sets policy for the State of South Carolina on the number of fundraisers exempt from the "Smart Snacks" requirements. Under the Healthy, Hunger-Free Kids Act of 2010 and the Child Nutrition Act of 1966, the United States Department of Agriculture (USDA) has set guidelines for "State education agencies" to grant exemptions to the "Smart Snacks" rules for "infrequent school-sponsored fundraisers" so long as the frequency of exemptions "on school grounds during the school day does not reach a level which would impair the effectiveness of the Smart Snacks requirements."¹ The Child Nutrition Act defines "State educational agency" to mean the "State superintendent."² The State Superintendent has authority for general supervision and management of state and federal public school funds³ and is charged with administering the USDA's school food programs in the State.⁴

At the outset, I recognize that in South Carolina and the nation childhood obesity and children's health are serious problems. All of us—schools, parents, businesses, and others in our communities—bear responsibility for ensuring the health and wellness of our children. Meanwhile, fundraisers provide vital income for extracurricular activities that are also essential for our children's development, such as band, sports, and field trips. We need a reasonable balance that does not prohibit school districts from exercising their discretion to permit infrequent fundraisers that include foods that do not meet the "Smart Snacks" requirements, such as bake sales or special treats sold by student organizations. Nevertheless, districts are encouraged to promote fundraisers that do not require exemptions and to create incentives and awards for healthy lifestyles.

¹ USDA Memo SP 36-2014.

² 42 U.S.C. § 1760(d)(9)(A).

³ S.C. Code Ann. § 59-3-30(2).

⁴ 42 U.S.C. § 1760(d)(9)(A); *see generally* 42 U.S.C. §§ 1753-1760; S.C. Code of Reg. § 43-168.

District Superintendents

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January 22, 2015

Policy

Effective today and subject to district policies that may require lower limits, for the remainder of SY 2014-15 school districts are approved to have up to 13 "Smart Snacks"-exempted fundraisers per school, not to exceed 3 days in length. For SY 2015-16, districts are approved to have up to 30 "Smart Snacks"-exempted fundraisers per school, not to exceed 3 days in length. In SY 2016-17, the days per exemption will be reduced to 2 days (up to 30, not exceeding 2 days each), and SY 2017-18 and thereafter, the days per exemption will be reduced to 1 day (up to 30 of 1 day each).

The S.C. Department of Education (SCDE) will consider applications for additional exemptions above this limit on a case-by-case basis provided that the exemption would meet the district's policies. Applications may be addressed to Ryan Brown, RYBrown@ed.sc.gov. The application should include details of the request, the school principal's signature, and certification by the school district superintendent and board chair that the additional exemptions would not violate board policy, including the district's wellness policy required by S.C. Code § 59-10-330. Applications should be emailed at least 15 business days before the anticipated fundraising event to allow sufficient time for the SCDE's review and notification of its decisions.

The "Smart Snacks" regulations and this policy do not apply to the following fundraisers and situations, which may therefore also occur subject to district policy:

- sale of food or beverages ("foods") that meet the "Smart Snacks" guidelines,
- sale of foods outside of school hours (e.g. after-hours concessions at athletic events, school concerts, or on weekends),
- sale of foods not intended for on-site consumption (e.g. cookie dough or frozen pizza sales),
- sale of foods exclusively to adults who are not students,
- foods given to students at no charge and without suggesting a donation,
- foods brought from home by students for personal consumption,
- foods donated for classroom celebrations, or
- emergency medical situations.

The Office of Nutrition Programs at the SCDE will be sending an information package to districts in the near future with more details, resources, and points of contact for assistance.

This memorandum and all future memoranda sent to district superintendents will be available for online viewing from the home page of the SCDE website: ed.sc.gov.



**State of South Carolina
Office of the Secretary of State
The Honorable Mark Hammond**

1205 Pendleton Street, Suite 525, Columbia SC 29201

Division of Public Charities

Telephone (803) 734-1790 • Fax (803) 734-1604

www.sos.sc.gov • charities@sos.sc.gov

Charitable Raffles in South Carolina: Frequently Asked Questions

Q. Are raffles legal in the state of South Carolina?

Nonprofit raffles will be legal in South Carolina on April 4, 2015. On November, 2014, voters approved a constitutional amendment to allow charitable raffles in the state of South Carolina, and the State Legislature ratified this amendment on March 5, 2015. Pursuant to Act 11 of 2013, raffles will be legal thirty (30) days after ratification of the constitutional amendment.

Q. What organizations will be legally permitted to hold raffles?

Under S.C. Code of Laws 33-57-120(A), only nonprofit organizations that meet **all** of the following criteria will be able to conduct raffles:

- 1) The nonprofit organization must be either a tax-exempt organization under IRD Code Section 501(c)(3), 501(c)(4), 501(c)(6), 501(c)(7), 501(c)(8), 501(c)(10), 501(c)(19), or 501(d); **or** a class, department or organization of an educational institution;
- 2) The nonprofit organization must be operated for one or more of the following purposes:
 - a. Religious
 - b. Charitable
 - c. Scientific
 - d. Literary
 - e. Educational
 - f. Amateur sports (but not providing facilities or equipment)
 - g. Prevention of cruelty to children or animals
- 3) The nonprofit organization must be in compliance with the registration provisions of the Solicitation of Charitable Funds Act.

Q. My nonprofit organization wants to hold a raffle. What do I need to do?

If your organization plans to conduct raffles to raise money, it will need to file an annual raffle registration form with the Secretary of State unless it only conducts "exempt" raffles (see page 3). A nonprofit only needs to file one raffle registration form per year, and the registration expires on the 15th day of the 5th month (4 ½ months) after the end of the organization's fiscal year. For example, the registration for a nonprofit organization whose

fiscal year runs from January 1st to December 31st will expire on May 15th each year. The registration for a nonprofit organization whose fiscal year runs from July 1st to June 30th will expire on November 15th each year.

In addition to filling a registration form, a nonprofit organization that conducts raffles will need to file an annual raffle financial report. This report is due at the same time as the organization's registration form-on the 15th day of the 5th month (4 1/2 months) after the end of the organization's fiscal year.

These forms are available on the Secretary of State's website at www.sos.sc.gov under Forms and Fees. Please note that a nonprofit organization may submit its raffle registration form now, but the registration will not be valid until raffles are legal on April 4, 2015.

Q. Is there a fee to register a raffle?

The filing fee for an annual raffle registration form is \$50.00.

Q. What are some of the statutory restrictions on conducting raffles?

- 1) A nonprofit organization may conduct only four (4) nonexempt raffles during their fiscal year.
- 2) The purchase price of a raffle ticket may not exceed \$100.00.
- 3) For each raffle event, the total fair market value of all prizes offered by the nonprofit organization shall not exceed \$250,000.00.
- 4) An individual prize awarded to each winner in a raffle shall not exceed the fair market value of \$40,000.00.
- 5) A nonprofit organization cannot offer real property as a prize in a raffle.
- 6) Noncash prizes may not be redeemed for money from the nonprofit organization or from any other entity that redeems noncash prizes awarded by raffles for money in the ordinary course of business.
- 7) A raffle drawing must be held no later than nine (9) months from the date the first raffle ticket is sold.
- 8) No drawing for a nonexempt raffle may be held between the hours of midnight and 10:00 AM.
- 9) No raffle drawing may be held on Christmas Day.
- 10) A nonprofit organization may not enter into a contract with any person to conduct a raffle on its behalf, or conduct a raffle through any agent or third party.
- 11) Except for fifty-fifty raffles, no less than 90% of the net receipts from a raffle must be used for the charitable purpose (program expenses) of the organization.

Q. How does the restriction on the number of raffles a nonprofit organization can hold apply to organizations with affiliates, subsidiaries or chapters?

If a nonprofit organization has affiliates or chapters that share a federal Employer's identification Number (EIN) with the parent organization and meet the statutory requirements required for conducting raffles, then each affiliate or chapter may conduct up to four nonexempt raffles per year. However, the affiliate or chapter must file its own annual raffle registration form and its own annual raffle financial report. Page 2 of 4

Q. What is an "exempt" raffle?

The following types of raffles are considered to be "exempt" under S.C. Code of Laws §33-57-120(B)(2):

- 1) Raffles in which a **noncash** prize has been donated to the nonprofit organization and the total value of the prize or prizes of a single raffle event is not more than \$500.00.
- 2) Fifty-fifty raffles in which the total value of the proceeds collected is not more than \$950.00, and raffle tickets are sold only to members of the nonprofit organizations or their guests, and not to the general public. A fifty-fifty raffle is one in which the proceeds collected are split evenly between the nonprofit organization and the winner of the raffle drawing (for example, no more than \$475.00 may be collected by the nonprofit organization or the raffle winner for an exempt fifty-fifty raffle).

Q. What is the difference between an exempt and a nonexempt raffle?

A nonprofit organization that only conducts exempt raffles is not required to file an annual raffle registration form with the Secretary of State. However, a registered nonprofit organization may conduct both nonexempt and exempt raffles.

A nonprofit organization may only conduct one (1) exempt raffle every seven (7) days, and conduct only four (4) nonexempt raffles each fiscal year.

Q. Can an organization that does not meet the criteria of a nonprofit organization as defined under S.C. Code of Laws §33-57-120(A) conduct exempt raffles?

No.

Q. Are nonprofit organizations allowed to hold "casino nights" to raise money?

No. S.C. Code §33-57-100(C) specifically prohibits any person from conducting a "casino night" fundraising event or any other fundraising event that involves live individuals playing roulette, blackjack, poker, baccarat, or other card or dice games, unless the event is conducted for entertainment purposes only and no prizes, financial rewards, or incentives are received by the players.

Q. Is a door prize considered a raffle?

Yes, if there is an entrance fee or required donation in order to be eligible for the door prize drawing.

Q. Can a nonprofit organization sell raffle tickets online?

Yes. Although S.C. §§33-57-100 and 33-57-140(K) reference prohibitions against the use of electronic devices, it appears that these prohibitions are specifically related to electronic gambling machines, video poker, and electronic play devices used for the purpose of gambling. There is no other provision in the code section governing raffles that would indicate that selling raffle tickets online is illegal.

Q. What happens if my organization conducts a raffle that does not comply with these requirements?

Persons and organizations that violate South Carolina law governing raffles may be subject to administrative fines of up to \$2,000.00 for each separate violation, as well as criminal prosecution. A person convicted of a criminal offense involving raffles may be fined up to \$10,000.00 and/or imprisoned up to five(5) years, or both, depending on the offense.

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Q. What steps can a charitable organization take to ensure that it is in compliance with the South Carolina Solicitation of Charitable Funds Act. to minimize delays in approving its raffle registration?

A charitable organization should ask itself the following questions prior to submitting its raffle registration:

- 1) Is the charitable organization authorized to solicit contributions at the time it submits its raffle registration?
 - If the organization's raffle registration is not being submitted at the same time as its registration statement for a charitable organization or annual application for registration exemption, the organization can confirm its registration status on the Secretary of State's website at www.sos.sc.gov using the Charity Search Engine, or by email at charities@sos.sc.gov.
 - Renewal reminders for charitable organizations are sent out six (6) weeks prior to the organization's expiration date. Organizations that intend to renew online cannot do so until they have received their renewal letter with the PIN's for the required filings. Organizations that renew online will receive a confirmation letter the following morning; however, online registrations and applications for registration exemption are subject to verification for accuracy and completeness, and may be terminated if incomplete or false information has been submitted.
- 2) Has the charitable organization submitted its annual financial report or an extension request by the required due date?
 - If the charitable organization is not sure, then it should confirm its status by email at charities@sos.sc.gov.
- 3) Does the charitable organization have any open violations that need to be resolved?
 - If the charitable organization is not sure, then it should confirm its status by email at charities@sos.sc.gov.
 - It is also important that a charitable organization keep its contact information current with the Secretary of State. Any mail or electronic communication from the Secretary of State's Office is sent to the contact person that the charitable organization has listed on its most recent registration or application for registration exemption. If the organization's contact person changes, the organization should notify the Secretary of State's Office immediately by email at charities@sos.sc.gov.
 - Charitable organizations should accept, open, read, and respond to any certified letters sent from the Secretary of State's Office. Charitable organizations that have provided a post office box as an address should be sure to check it regularly.

Finally, churches, synagogues, mosques, and other houses of worship are excluded from regulation under the Solicitation of Charitable Funds Act. In addition, religious organizations that are not required to file an IRD Form 990, 990-EZ, or 990-N based on their religious classification are not regulated under the Act. If a religious organization is not sure whether it would be excluded from the Act's registration requirements, then it should contact the Secretary of State's Office by email at charities@sos.sc.gov.

SOUTH CAROLINA SECRETARY OF STATE ANNUAL RAFFLE REGISTRATION FORM

PUBLIC CHARITIES DIVISION

Link: [ANNUAL RAFFLE REGISTRATION FORM](#)

South Carolina Code § 59-17-170

A new law has been adopted by the State legislature, which became effective March 11, 2024.

South Carolina Code § 59-17-170 states as follows:

(A) For the purposes of this section:

(1) “Booster club” means a parent-led organization, not directly controlled by a school or school district, that is formed with the primary purpose of raising funds for the school, school district programs, interscholastic athletics, or afterschool activities.

(2) “Financial officer” means a person or persons who maintain custody of a booster club’s financial records and/or who has signatory authority on all of the booster club’s transactions, accounts, contracts, checks, or other instruments or undertakings of any kind.

(B) (1) A person who was convicted of, or pled guilty or nolo contendere to, a felony, a violation of Chapter 13 of Title 16, or a violation of Chapter 14 of Title 16 is prohibited from serving as a financial officer of a booster club.

(2) A financial officer who was convicted of, or who pled guilty or nolo contendere to, a crime identified in item (1) must immediately resign, and a new person must be assigned to that role within the booster club. A booster club is prohibited from disbursing funds for any purpose until a new person is designated as the financial officer

(C) (1) Each booster club within a school district or affiliated with a charter school must annually register with the school district board of trustees or charter school authorizer no later than August first. The registration shall include the name of the booster club, its purpose, the name of each of the booster club’s officers, including its designated financial officer, and other information required by the school district board of trustees or charter school authorizer. A booster club may be required by the school district board of trustees or charter school authorizer to submit an accounting compilation or review. A school district board of trustees or charter school authorizer may not require an external audit from a booster club except for a finding of specific cause determined by a majority vote of the board members or other governing body.

(2) A booster club that fails to register by August first is prohibited from disbursing any funds for any purpose until registration has been completed.

(D) Upon the receipt of a booster club’s registration, a school district board of trustees or charter school authorizer may request a state criminal records check, including fingerprints, from the South Carolina Law Enforcement Division of the financial officer. The school district board of trustees or charter school authorizer shall immediately notify a booster club if the criminal records check reveals that its financial officer is prohibited from serving in that role for the booster club pursuant to subsection (B).

Among other things, this new law requires booster clubs to annually register with the school district board of trustees no later than August 1.

Givebacks Compliance Software

Givebacks provides compliance with SC state statute **South Carolina Code § 59-17-170**, which became effective March 11, 2024.

All forms, fundraisers, reporting and annual registration requirements must be submitted through Givebacks.

Please see the following page with annual registration, SLED Booster Club/PTO Background/Fingerprint checks, year-end reminders and links to book a training meeting and help videos and articles.

For additional information and questions, please contact the Aiken County Public School District Internal Audit department (803) 641-2428 extension 12330. Email: JPentecost@acpsd.net

Givebacks Compliance/Registration Documents/SLED Checks/Training Links

❖ Annual Registration : Due by August 1st

- Compliance
 - Compliance>Submit Forms
 - Submit Annual/Monthly Compliance Forms:
 - ACPSD Parent Organization Registration (can begin submitting July 1)
 - Submit monthly bank statements – due by the 15th of the following month
 - Parent Organization Annual Financial Review
 - Other Available Forms in Givebacks
 - PTO and Booster Club Raffle Form
 - PTO and Booster Club Fund-Raiser Requests
 - PTO and Booster Club Fund-Raiser Profit/Loss Analysis
 - Link to video tutorial on how to submit compliance forms:
 - <https://youtu.be/y7tdfh-dRRE>

❖ Annual SLED Background/Fingerprint Checks : Due by August 1st

- [SLED Booster Club Background/Fingerprint Form](#)
 - Complete forms for all financial officers/bank account signers and submit to SLED with fingerprints. Point of contact is school Principal. Results should be sent to Principal.
 - Applies to new and returning financial officers.

❖ **Update Officers - Once your organization elects new officers, please update officer list/contact information.**

- Compliance
 - Compliance>Update Officers
 - Click on drop-down to select new school year
 - Click on Add Officer and add the newly elected officer's information. This will give the officer access to create their Givebacks account.
 - Link to video tutorial on how to update officers:
 - <https://youtu.be/LKPh7-HUQgc>

❖ **Year End Tasks to Consider -Activities an organization should consider when preparing their Giveback site for a new year.**

- Connect new officers with your Client Success Manager, Carter Grimes, for training and review if needed.
 - Link to book a meeting:
 - <https://meetings.hubspot.com/carter-grimes>
- Site Maintenance:
 - [Link to Help Article: Preparing Your Site for the Next School Year](#)
 - Transfer Stripe account ownership
 - Review list of site administrators
 - Store Management-Manage Products

Guidelines for Debit Card Usage

We recommend paying with checks. However, if debit or credit cards are used, we recommend that some sort of check-and-balance be in place.

If debit or credit cards are used, we recommend that a Debit/Credit Card Record (see link below) or a similar sheet be used.

This would provide a record of the event (i.e., spaghetti dinner, carnival, etc.) and what was purchased (drinks, food, decorations, etc.).

The card user (the person making the purchase) may also be one of the signers at the bottom of the page.

The form would be signed prior to the purchase by two people, to evidence the purchase has been authorized, and after the purchase, to evidence that approved items were purchased.

A copy of the debit or credit card receipt(s) could be attached to this form for recordkeeping purposes.

[PTO-Booster Club Debit-Credit Card Record Form](#)

Additional PTO-Booster Club Form Examples

[PTO-Booster Club Annual Financial Review](#)

[PTO-Booster Club Deposit Voucher-Money Count Worksheet](#)

[PTO-Booster Club Check Request](#)

[PTO-Booster Club Cash and Check Log](#)

[PTO-Booster Club Budget Funds Request](#)

[Policies & Procedures for Your Organization](#)

[PTO-Booster Club Sample By-Laws](#)

[PTO-Booster Club Ticket Talley Sheet](#)

[SLED Booster Club Background/Fingerprint Form](#)

[PTO-Booster Club Reimbursement Request](#)

[PTO-Booster Club Fund Advance Receipt and Statement](#)

[W-9 form](#)

Guidelines and Questions on Conducting a Financial Review

Purchases

1. Are items of purchases in accordance with the intentions of the booster organization, and are they reflected in the minutes?
2. Are club monies spent to further the purposes of the school?
3. Are contractual obligations properly authorized?
4. Are proper controls exercised to prevent expenditures in excess of funds?
5. Are timely payments made on all purchases?

Financial Statements

1. Are monthly reports (treasurer reports) of financial transactions of organization accounts prepared and submitted to the organization president and other appropriate officers, principal and other booster club members?
2. Are periodic financial statements of budgeted and actual revenues and expenditures prepared and submitted to appropriate officers?
3. Is an annual budget adopted by the executive board?
4. Has the annual financial review been completed and provided to the Principal (uploaded in Givebacks)?

Reconciliations

1. Are bank statements reconciled monthly?
2. Are bank accounts reconciliations reviewed and approved by the president of the booster organization?
3. Are reconciliations given to the principal periodically for review?
4. Are copies of bank statements being uploaded to Givebacks each on a monthly basis?

Sample Form Link:

[PTO-Booster Club Annual Financial Review](#)