



Parent Organizations Frequently Asked Questions and Answers

1. What are the district's mandatory reporting requirements for PTOs and Booster Clubs?

- Annual Registration (due by August 1 of every year and completed in Givebacks). Annual registration is also mandated by South Carolina law, effective March 11, 2024 South Carolina Code § 59-17-170.
- SLED Background/Fingerprint Check is due annually by August 1 for new and returning financial officers. The SLED form is available on the district's parent organization webpage under "Forms": www.acpsd.net/pto (See items 6 and 7 below for additional information).
- Annual Financial Review (financial compilation or audit) for the previous fiscal year (July 1 through June 30). Due August 1 each year and uploaded in Givebacks. See items 2 and 3 and 9 through 12 below for more information.
- Monthly bank statements are due by the 15th of the month following the month end. Statements must be uploaded in Givebacks.

2. Who do we use for an auditor?

- This would be the parent organization's choice. Check with some of your neighboring schools to see who they may be using.

3. Can the district internal auditor do our audit?

- No, the district internal auditor only steps in when needed.

4. Who is responsible for keeping up on the New South Carolina laws?

- Each Booster Club/PTO President and Board.
- School District attorney and they send the information to us.
- And ultimately, the School Superintendent and Board of Education

5. Do we have to pay for SLED background/fingerprint checks?

- The parent organization is responsible for paying the SLED \$25 fee.

6. Does the SLED background/fingerprint check need to be completed before the PTO does any of their activities that they sponsor?

- Yes, the background check needs to be done before any money is spent.
- Background checks are only required on the people that are on the bank account.

7. How to get fingerprints done?

- The form for SLED is on the Aiken County Public School District website under forms on the parent & teacher organizations page: www.acpsd.net/pto
The Aiken County Sheriff's Department can complete fingerprint card and the fee is \$25. Call the Sheriff's Department first to confirm times/days they are doing fingerprinting.

8. Does everyone on the board need to be SLED checked or just the financial officer(s)? Can a non-SLED but school background checked member collect money as long as a financial officer is present? Or must the financial officers be the only one collecting the money?

- The only people that need to be fingerprinted and SLED checked are the people on the bank accounts. You can use a parent who is a member as long as one of the financial people are present to help with funds. They must complete the volunteer training and the school background check. ***You cannot ask any employees of ACPSD to collect or hold your funds.***

9. Do we have to have a financial review done yearly?

- Yes.

10. Who do we send a copy of the yearly financial review to once the review is completed by a professional accountant?

- The annual financial review needs to be done by an accounting person independent of the parent organization and should be uploaded in Givebacks.

11. What is required for the annual financial review?

- There are two types of reviews.
 - i. Groups with gross annual receipts of \$50,000 or Less: Financial review report form only.

Financial reviews and audits are performed by CPA firms, bookkeepers or tax preparers.

A sample form is available on the on the district's parent organization webpage under "Forms": www.acpsd.net/pto

- ii. Groups with gross annual receipts over \$50,000: Audit and financial review report form (see link above for sample form).

Financial reviews and audits are performed by CPA firms, bookkeepers or tax preparers.

12. Does the school district have a list of people who would be willing to do a financial compilation?

- Refer to local bookkeeping and CPA firms in your area.

13. Could you explain how to get the treasurer bonded?

- Most insurance companies in Aiken, North Augusta, or in Aiken offer all types of insurance for Booster Clubs/PTOs.

14. Personal insurance or through the school for bonding?

- Bonding should go through and be requested by Booster Club/PTO.

15. Do we need to belong to the national or state PTO association as a board?

- PTOs are not required to join. The SC PTA is a state-wide organization with helpful training and resources for Parent-Teacher Associations.

16. Are we required to be a 501(c)(3) organization?

- No, but it is strongly recommended.

17. How do we become a 501(c)(3)?

- Your organization can apply for a 501(c)(3) status at www.irs.gov. Under “Charities”, complete the short form IRS 1023-EZ. There is a \$275 fee. This form does not need to be completed annually.
- An annual return must be filed with the IRS. The required return form depends on annual receipts.
- File Articles of Incorporation with the South Carolina Secretary of State (\$25 Fee).
- Register with the South Carolina Secretary of State.
- Registration must be renewed annually by filing a Registration Statement and a financial report.
- A SC Sales Tax Exemption form ST-387-“SC Department of Revenue” form must be completed to be exempt from sales tax (no fee).

18. If you are planning to hold a raffle where the prizes are non-cash and under \$500 and are a 501c3, and registered with SC charities and paid the annual \$50 fee, then we should not need to pay additional fees since this is considered exempt?

- Yes, if you are exempt and have paid the \$50 and fee and keep it under limit amount. \$950 is the limit for single prizes per raffle event.

19. What organizations must file the IRS 990-N or who are not required to file with the IRS should complete this form?

- Organizations with gross receipts less than \$50,000 may file a 990-N postcard return.

20. Is there a maximum number of fundraisers we are allowed to do?

- This is the principal’s call. The school may be doing a school-wide fundraiser and you don’t want to have the Booster Club/PTO doing one and the school doing one because that is overwhelming for the parents. Coordinate any fundraisers with the school principal to learn what they are planning so the school and Booster Club/PTO are not competing against each other. There is no limit on fundraisers for the district.

21. If we want to hold a fundraiser what do we need to do?

- All parent organization fundraiser forms must be submitted through Givebacks. The form must be approved by the principal and bookkeeper. The fundraiser cannot begin until the form has been approved.

22. Is there a central vendor list?

- You can check with your school and they can help you with the vendors the school uses.

23. Can a district employee have their name on a bank account for the booster club? Or is it just board members who have their names on the account?

- No district employees may be on a PTO or Booster Club bank account.

24. Do we give a copy of our bank statement to the school?

- PTO/Booster Clubs are required to upload their bank statements each month in Givebacks.

25. Does our bank statement need to include a physical copy of the deposit and checks for the month?

- Yes

26. Are we allowed to do landscaping at the school without district permission?

- Yes; however, it is considered a Capital Outlay and may not be done without district permission, contact your school's principal first.

27. If we want to pay for an item to be painted or built at the school who would we contact?

- Discuss with your school's principal. They will then contact the Chief Officer of Operations and Student Services if appropriate.

28. If we disband what would we have to do with funds in our accounts?

- The funds must be turned over to the school with a letter from your board with details on how your organization wants the funds to be used. Your organization may also opt to leave funds for the start-up of a new parent organization. This amount should be listed in your letter to the principal.

29. If we have questions or need assistance who can we contact?

- You can contact your school principal/bookkeeper or Internal Auditor, Ivelisse Cruzado icruzado@acpsd.net