



STILLWATER PUBLIC SCHOOLS
STILLWATER BOARD OF EDUCATION

PREPARED BY: Mrs. Kristie Newby, MBA, CFE, Chief Financial Officer
APPROVED BY: Uwe Gordon, Superintendent
Dr. Janet Vinson, Acting Superintendent
DATE: April 8, 2025

AGENDA ITEM:

Sanctioned Accounts for FY 2024-2025

BOARD ACTION REQUESTED:

Motion to Approve Annual Sanctioned Accounts for FY 2024-2025

BACKGROUND INFORMATION:

Sanctioned Accounts contribute to the funding and well being of Stillwater Public Schools Booster Clubs by allowing them to use our organizations tax ID. The Boosters act on their own behalf by raising money via donations or sales. The Boosters will have their own bank account, separate from the Stillwater Public Schools account. They will purchase goods/services with their own funds. Goods and services purchased will be made in the best interest of the Stillwater Public Schools Booster Club that they represent. Sanctioned accounts are subject to audit.

APPLICATION FOR SANCTIONING
Due Annually on September 1

This is a request for sanctioning by the applicant to the Stillwater Board of Education, pursuant to which the funds collected by the applicant are exempt from the statutory controls over school activity funds. All fields are required.

Date Submitted: 3/29/25 Select One: Initial Application [checked] Renewal

Name of Sanctioned Organization: STILLWATER SISTER SCHOOL EXCHANGE BOOSTER

Official Mailing Address for the organization: 2200 S. SANGRE, STILLWATER, OK

Organization's Taxpayer I.D. Number: 33-4221215 74074

Organization President Name: ANGELA GAMBIE

Organization Treasurer Name: CHRISTINE MURTHY

Phone: 405-269-2820

Phone: 412-309-1929

Email: agamble@stillwater-medical.org

Email: christinemurthy@gmail.com

Organization's Purpose, Goals, and the Benefit to District Students: TO ASSIST AND SUPPORT THE STILLWATER SISTER SCHOOL EXCHANGE PROGRAM WITH ACTIVITIES, FUNDRAISING AND FINANCIAL SUPPORT.

Organizations's Website and/or Social Media Accounts:

(All funds raised by the organization will be used to achieve the stated purpose and goals of the organization. No administrative fees or stipends to officers or others will be permitted. Any payments to coaches or employees must be approved by and paid through Stillwater Public Schools.)

Applicant certifies that it does not and will not discriminate with respect to its benefits, membership, programs, operation, or organization on the basis of race, gender, age, religion, national origin, or disability.

Applicant acknowledges that the board of education has the discretion to sanction or decline the applicant, and the decision of the board of education is final and nonappealable. Applicant further acknowledges that (a) the board of education can, at any time, request the records maintained by the applicant, which the applicant will promptly make available, and (b) the board of education can, at any time it believes it is in the best interests of the school district to do so, withdraw sanctioning, and the decision of the board of education is final and nonappealable.

Applicant also acknowledges, that if requested by the board of education the organization will be required to submit financial and supporting documentation for an agreed upon procedure review to be performed by the school district's external auditor. This information must be submitted by the deadline established at the time of the request.

APPLICATION FOR SANCTIONING (Cont.)

Instructions for Completing Application:

1. Read policies CFBB and CFBB-P and complete this application: the cash flow statement for the prior school year, the cash flow statement estimate for the future school year and the independent audit review certification. If necessary, use additional sheets of paper.
2. Attach twelve (12) months of bank statements and a reconciliation to the unaudited cash flow statement (bank statement credits and debits should match the cash flow summary collections and expenditures respectively, and be reconciled to the ending balance).
3. Sign and date this application and have the school faculty sponsor review and sign (required).
4. Provide a copy of your organization's by-laws and/or constitution and a list of all officers.
5. Email or deliver the application and attachments to:

Chief Financial Officer
 314 S. Lewis
 Stillwater, OK 74074

6. Signing this form certifies that you agree to attend mandatory district training

Anaëla Gamble / President
 Organization Representative/Office Name and Position (printed)

Anaëla Gamble
 Signature

3/26/25
 Date

JOE EHRLICH
 School Faculty Sponsor / Athletic Coach Name (printed)

[Signature]
 Signature

3/24/25
 Date

STILLWATER BOARD OF EDUCATION

CFBB-E

APPLICATION FOR SANCTIONING (Cont.)

**ORGANIZATION/ASSOCIATION
UNAUDITED CASH FLOW STATEMENT FOR PRIOR SCHOOL YEAR (ACTUALS JULY 1 - JUNE 30)**

Name of Organization/Association: STILLWATER SISTER SCHOOLS EXCHANGE BOOSTER
 FINANCIAL ACTIVITY FOR SCHOOL YEAR 24-25 (PER AF 824 SMS EXCHANGE GROUP)

Beginning Cash Balance, July 1, _____	\$ _____
Collections:	
Fundraiser, Merchandise Sales, Etc.	\$ 5,761.00
Donations	\$ 22,731.00
Parent/Student Contributions	\$ 3,301.44
Other (list):	
<u>PAYMENTS FROM SISTER</u>	\$ 25,288.67
<u>CITY COUNCIL MEMBERS</u>	\$ _____
	\$ _____
Total Collections	\$ 57,082.11
Expenditures:	
Fundraising Expenses	\$ _____
Other (list):	
<u>AMERICAN AIRLINES</u>	\$ 24,713.00
<u>JOURNEY HOUSE</u>	\$ 12,029.92
<u>JOURNEY HOUSE</u>	\$ 1,661.61
<u>WAL-MART</u>	\$ 423.56
<u>PIZZA HUT</u>	\$ 240.00
<u>PIZZA HUT</u>	\$ 88.00
<u>OFFICER HOOPER</u>	\$ 225.00
<u>AMERICAN AIRLINES</u>	\$ 1,300.00
Total Expenditures	\$ 43,681.14
Ending Cash Balance, June 30, _____	\$ 13,400.97

I, the undersigned officer of the above-named organization/association, do hereby certify that this is a true and complete representation of the organization's financial activity for the _____ school year, to the best of my knowledge and belief. I further certify that, in accordance with the policy of the Stillwater Board of Education, I/we may be required to submit further financial information on the organization/association at the request of the board of education, and the failure to do so may result in revocation of the board's sanctioning approval.

Representative/Officer: Annie Yamble Date: 3/26/25

Title: President

Received and reviewed by Chief Financial Officer:
 Name/Title: [Signature] Date: 3/26/25

APPLICATION FOR SANCTIONING (Cont.)

ORGANIZATION/ASSOCIATION
UNAUDITED CASH FLOW STATEMENT FOR UPCOMING SCHOOL YEAR (JULY 1 - JUNE 30)

Name of Organization/Association: STILLWATER SISTER SCHOOL EXCHANGE BIDSTER

FINANCIAL ACTIVITY FOR SCHOOL YEAR 24-25

Beginning Cash Balance, July 1, _____ \$ 0

Collections:

Fundraiser, Merchandise Sales, Etc.	\$ <u>10,000 SMC PRAXING</u>
Donations	\$ _____
Parent/Student Contributions	\$ _____
Other (list):	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Collections	\$ <u>10,000</u>

Expenditures:

Fundraising Expenses	\$ _____
Other (list):	\$ _____
<u>AMERICAN AIRLINES</u>	\$ <u>22,000 - 13,400.95 FROM A.F. 824</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Expenditures	\$ <u>8,599.03</u>

Ending Cash Balance, June 30, _____ \$ 1,400.97

I, the undersigned officer of the above-named organization/association, do hereby certify that this is a true and complete representation of the organization's financial activity for the _____ school year, to the best of my knowledge and belief. I further certify that, in accordance with the policy of the Stillwater Board of Education, I/we may be required to submit further financial information on the organization/association at the request of the board of education, and the failure to do so may result in revocation of the board's sanctioning approval.

Representative/Officer: Angela Gambeli Date: 3/26/25

Title: President

Received and reviewed by Chief Financial Officer:
Name/Title: [Signature] Date: 3/26/25

APPLICATION FOR SANCTIONING (Cont.)

**ORGANIZATION/ASSOCIATION
INDEPENDENT REVIEW CERTIFICATION**

This form certifies that an internal audit committee, that is comprised of individuals who are independent from the club officers, conducted an annual audit of the club's financial records for the year ended. A minimum of two individuals performed this audit. The audit committee should be familiar with board policies CFBB and CFBB-P and should consider recommended internal controls for sanctioned organizations.

At a minimum, an audit consists of reviewing 12 months of bank statements for the organization and confirming that they reconcile to the Unaudited Cash Flow Statement submitted as part of the annual application for sanctioning.

Signing this independent review certification also indicates that all expenditures followed the requirements in board policy CFBB with particular attention to the requirement that,

- All funds raised by the organization will be used to achieve the stated purposes and goals of the organization. No administrative fees or stipends to officers or others will be permitted. Any payments to coaches or employees must be approved by and paid through Stillwater Public Schools.

To the best of their knowledge and belief, the internal audit committee of the above-named organization/association certifies that the financial activity of the organization for the _____ school year was in accordance with board policy, reconciles to the submitted unaudited cash flow statement, and all financial transaction were made in accordance with the organization's by-laws and procedures. (A minimum of two signatures required.)

Representative: _____

Date: _____

**SANCTIONING OF PARENT ORGANIZATIONS,
BOOSTER CLUBS, AND ASSOCIATIONS**

Booster clubs and parent organizations are encouraged to promote a positive relationship between the school and the community. The primary purpose of these organizations is to assist and support the school in recognizing and promoting students' activities. Site principals and the athletic director are responsible for maintaining close communication with such organizations to ensure the organizations' goals are in compliance with district policies. After receiving the superintendent's recommendation, the following criteria will be used in determining if an organization will be recognized (sanctioned) by the Stillwater Board of Education as a viable booster club or parent organization.

1. The organization must be managed or operated by adults, rather than students, and will present its by-laws and/or constitution to the board of education. These will clearly identify the organization as a parent organization or booster club separate from school district student organizations and will provide details of the structure of the organization including:
 - A. Officers and their duties;
 - B. Election of officers and term limits;
 - C. Purpose and goals;
 - D. Membership requirements and dues structure, if any;
 - E. Intended use of funds generated by the organization.
2. The organization must include one representative from the school faculty as a sponsor.
3. No fund raising activities will be conducted within the school by the organization during school hours that detract from instruction.
4. The organization may not use school materials in advertising its activities. Use of school property by the organization for its activities will meet all regulations established by the board. (See policy GK.)
5. Any use of Stillwater Public Schools trademarks must have prior written approval. The board recognizes others' copyrights and trademarks and will not approve any use of Stillwater Public Schools indicia in conjunction with unauthorized intellectual property. The board delegates to the superintendent authority to enter into contracts for licensing of trademarks and logos. (See policy CH.)
6. All funds raised by the organization will be used to achieve the stated purposes and goals of the organization. No administrative fees or stipends to officers or others will be permitted. Any payments to coaches or employees must be approved by and paid through Stillwater Public Schools.
7. The organization must maintain bank, financial, and tax exempt status separate from the school. The organization will provide to the board of education, annually or upon request, a complete set of financial records or detailed treasurer's report. Each year the board will select organizations to provide financial statements and supporting documentation that will be reviewed by the district's external auditor as part of an agreed upon procedure review. Applicant acknowledges that the board of education has the discretion to sanction or decline the applicant, and the decision of the board of education is final and nonappealable.

SANCTIONING OF PARENT ORGANIZATIONS, BOOSTER CLUBS, AND ASSOCIATIONS (Cont.)

8. Applicant acknowledges that (a) the board of education can at any time, request the records maintained by the applicant, which the applicant will promptly make available, and (b) the board of education can, at any time it believes it is in the best interests of the school district to do so, withdraw sanctioning, and the decision of the board of education is final and nonappealable.
9. Any plan, project, or movement instituted to expand, modernize, renovate, or render maintenance to school-controlled or owned properties, or provide academic achievement awards and other educational recognition to students or student bodies will be presented to the board of education in official session for its consideration, comment, evaluation, approval, and sponsorship. This must be done before any public announcement is made.
10. In no manner will board sanctioning of an organization preclude the organization from compliance with state and federal laws as they pertain to equal opportunity and treatment of all students. Gifts or services provided to the school should benefit both boys' and girls' activities.
11. The board of education can revoke the sanctioning of any organization if it is found that the organization's operations and purpose are not consistent with board policies and procedures.

REFERENCE: 70 O.S. §5-129.1

Title IX, Education Amendment of 1972, 20 U.S.C. §1681, et seq.

CROSS-REFERENCE: Policy CFBB-P Sanctioning of Parent Organizations, Booster Clubs, and Associations (Procedures)

Policy CFBB-E Application for Sanctioning

Policy CFB, Activity Funds

Policy CH, Trademarks, Logos and Trade Names

Policy GK, Use of School Property

SANCTIONING OF PARENT ORGANIZATIONS, BOOSTER CLUBS, AND ASSOCIATIONS (PROCEDURES)

In compliance with the provisions of state law, the Stillwater Public Schools district has established procedures to provide for sanctioning of organizations and associations exempted or applying to be exempted from statutory controls and board policies and procedures pertaining to school activity funds.

Definitions

1. Initial sanctioning is the first time an organization is sanctioned by the board of education. Initial sanctioning may be requested by an organization at any board meeting.
2. Annual sanctioning occurs each fiscal year after an organization is initially sanctioned. Annual sanctioning applications should be submitted prior to September 1 each year.

Organizations have the following options regarding the management of their funds related to the Stillwater Public Schools district:

1. Funds may be deposited and expended through a board-approved school activity account at the local school site. Organizations that choose to deposit funds in a board-approved school activity account must follow the district's policies and procedures for school activity funds.
2. Funds may be deposited and expended through an organization's local bank account and shall be exempt from regulations of the district's school activity fund upon being granted sanctioned status by the board of education under the requirements of these procedures.

Organizations that have previously obtained IRS designation as 501(c)(3) organizations are still required to apply for sanctioning by the board of education.

Procedures for Sanctioning by the Board of Education

1. All organizations and associations wishing to be sanctioned shall make application to the board of education as described in the definitions section of this policy.
2. The completed application form (CFBB-E) must be submitted for review to the chief financial officer.
3. After review by the chief financial officer and the superintendent of schools, the superintendent will make a recommendation to the board concerning the organization seeking to be sanctioned.
4. The board will review the organization's application and determine whether to approve or decline the sanctioning request.
5. Annual sanctioning shall be approved by the board on a one-year basis only. The board shall consider all annual sanctioning applications at the beginning of the school year (normally the September board meetings).
6. The board of education's decision is final and nonappealable.

SANCTIONING OF PARENT ORGANIZATIONS, BOOSTER CLUBS, AND ASSOCIATIONS, PROCEDURES (Cont.)

7. Each organization shall annually provide the district's chief financial officer with an application for re-sanctioning, including required financial information, agreement to attend required annual training, and a copy of an organization's by-laws and/or constitution.

It should be noted that sanctioning by the board of education in no way grants the organization or association "tax-exempt" status for its operations, nor does it grant "tax-deductible" status to its donors. The organization or association should consult a tax professional for advice on these matters.

In reviewing the application for sanctioning, the board will require selected organizations to provide additional financial information and supporting documentation that will be reviewed by the district's external auditor as part of an agreed upon procedure review.

BYLAWS

Stillwater Sister School Exchange Booster

Article I Name and Purpose

Section 1.01. Name. The name of this organization shall be Stillwater Sister School Exchange Booster.

Section 1.02. Purpose. The organization is organized and operated for the charitable and educational purposes of fundraising for the Stillwater Sister School Exchange Booster students to assist the district with funding.

Article II Membership

Section 2.01. Qualification. All parents, guardians, or other persons with a child enrolled and attending Stillwater Schools and actively participating in the Stillwater Sister School Exchange Booster program shall be considered voting members of the organization. The Principal, Assistant Principals and/or members of the licensed teaching staff could be non-voting, advisory members of the organization.

Section 2.02. Rights and Responsibilities. The members shall have the right and responsibility to attend meetings and events sponsored by the organization, serve on committees, and be nominated or volunteer to office. Voting members shall have the right to approve officers, review and approve the annual budget, and approve amendments to these bylaws.

Section 2.03. Quorum. The representing teacher and members present at any membership meeting of the organization, provided half or more members are present, shall constitute a quorum for the transaction of business. In the absence of a quorum the membership may choose to not take action. In that event, any matter brought before the membership at a meeting at which quorum is not present shall be discussed and decided by the Executive Board. Email votes are allowed for any decision and will be allowed to meet the criteria of quorum.

Section 2.04. Meetings. There shall be at least one general annual meeting of the membership at which the officers volunteer.

Article III Executive Board

Section 3.01. Membership. The Executive Board shall consist of the representing teacher and the officers of the organization.

Section 3.02. Authority. The affairs, activities and operation of the organization shall be managed by the Executive Board. The Executive Board shall transact necessary business during the intervals between the meetings of the membership and such other business as may be referred to it by the membership or these bylaws. It may create Standing and Special Committees, approve the plans and work of standing and special committees, prepare and

submit a budget to the membership for approval, and, in general, conduct the business and activities of the organization.

Section 3.03. Meetings. The Executive Board shall meet as needed with a minimum of (2) per year.

Section 3.04. Quorum. A quorum of the Executive Board for the conduct of business shall consist of at least two (2) officers in attendance.

Section 3.05. Action Without a Meeting. Any action required or permitted to be taken at a meeting of the Board of Directors (including amendment of these bylaws) or of any committee may be taken without a meeting if all the members of the Board or committee consent in writing to taking the action without a meeting and to approving the specific action. Such consents shall have the same force and effect as a unanimous vote of the Board or of the committee as the case may be.

Section 3.06. Participation in Meeting by Video or Audio Conference Call. Members of the Executive Board may participate in a meeting through use of video or audio software/applications or similar communications equipment, so long as members participating in such a meeting can hear one another.

Section 3.07. Reimbursement. Executive Board members shall serve without compensation with the exception that expenses incurred in the furtherance of the organization's business are allowed to be reimbursed with documentation in accordance with the organization's financial policies, and prior approval.

Article IV Officers and Their Elections

Section 4.01. Officers. The officers of this organization shall include one parent representative, Lead Teacher and a Secretary/ Treasurer and such additional officer(s) as may be elected or appointed by the Executive Board from time to time.

Section 4.02. Election. Parent representatives will nominate candidates that shall be announced to the membership as soon as possible. Only those who have consented to serve shall be eligible for nomination, either by the committee or from the floor. Officers shall be elected at a meeting of the organization by the members present. Officers shall assume their official duties on the last day of the current school year following their election.

Section 4.03. Term. Officers may serve a one-year term or be elected for multiple consecutive terms in the same office.

Section 4.04. Vacancies. A vacancy occurring in any office shall be filled for the unexpired term by a person nominated or volunteered with a vote of the remaining members of the Executive Board.

Article V Duties of Officers

Section 5.01. Parent Representative . The representing teacher and parent representative team shall be the principal executive officers of the organization and, subject to the control of the Executive Board shall in general supervise and control all of the activities of the organization. The parent representative team shall be a member of the Executive Board and,

when present, shall preside at all meetings of the Executive Board and all meetings of the membership. The parent representative team shall be voting members of the Executive Board and shall select and appoint the chairpersons of all Standing and Special Committees and shall be an ex-officio member of all committees of the organization.

Section 5.02. Secretary/Treasurer. The Secretary/Treasurer shall be a member of the Executive Board. They shall keep the minutes of the proceedings of the membership and the Executive Board, shall see that all notices are duly given in accordance with these Bylaws, shall be responsible for the publishing of meeting minutes, shall manage and keep an accurate tally of the volunteer records and, in general, perform all duties incident to the office of Secretary/Treasurer and such other duties as may be assigned by the President or the Executive Board. The Secretary/Treasurer is the authorized custodian to have oversight of all funds of the organization in accordance with the organization's financial policies. The Secretary/Treasurer will organize, document, and record all financial activities. The Secretary/Treasurer will be diligent and conscientious in ensuring all funds are received and spent in accordance with the organization's tax-exempt purpose, bylaws and budget. The financial records belong to the organization and must be available to the other officers and members upon request.

The Secretary/Treasurer shall:

- Prepare an annual budget for review and approval by the members.
- Ensure that all funds are timely deposited in the organization's authorized bank account(s).
- Ensure that payments and disbursements are authorized by approved budget, or an amendment to the budget.
- See that an annual sanctioning report and financial review or audit, as appropriate based on budget size, is conducted and presented to the Executive Board, General Membership, and other stakeholders.

Article VI Finances

Section 6.01. Budget. The rExecutive Board shall present to the membership at the first regular meeting of the membership after the officers have been elected, or as soon thereafter as practicable, a budget of anticipated revenue and expenses for the year. This budget shall be used to guide the activities of the organization during the year, including serving as approval for anticipated expenditures. Any substantial deviation from the budget must be approved in advance by the membership.

Section 6.02. Checks. All checks, drafts, or other orders for the payment of money on behalf of the organization shall be signed by the Secretary/Treasurer and by any other person as authorized in writing by the Executive Board.

Section 6.03. Financial Controls. The organization shall adopt appropriate financial controls to ensure the integrity of its funds. Specifically, without limitation, the organization shall maintain separation of financial controls so that, minimally:

- All expenses over \$500 must be approved by the Executive Board;
- At least two (2) persons shall annually audit all finances, or hire and supervise an outside accountant or auditing firm to conduct a review of corporate financial records.

Section 6.04. Fiscal Year. The fiscal year of the organization shall be from July 1 to June 30 but may be changed at the request of the school district.

ARTICLE VIII Indemnification

Every member of the Executive Board, officer or employee of the Organization may be indemnified by the Organization against all expenses and liabilities, including counsel fees, reasonably incurred or imposed upon such members of the Board, officer or employee in connection with any threatened, pending, or completed action, suit or proceeding to which she/he may become involved by reason of her/his being or having been a member of the Board, officer, or employee of the Organization, or any settlement thereof, unless adjudged therein to be liable for negligence or misconduct in the performance of her/his duties. Provided, however, that in the event of a settlement the indemnification herein shall apply only when the Board approves such settlement and reimbursement as being in the best interest of the Organization. The foregoing right of indemnification shall be in addition and not exclusive of all other rights which such member of the Board, officer or employee is entitled.

ARTICLE IX Amendments

These Bylaws may be amended at any regular or special meeting of the membership by a vote of the members, provided that notice of the proposed amendments has been made to the membership.