

**FUNCTIONING OF AUXILIARY SUPPORT GROUPS**

**Items Purchased by School from Auxiliary Support Group Proceeds**

The school, and not the Auxiliary Support Group, purchases items for the school. Items purchased for the school with money earned by an Auxiliary Support Group must be recorded in the following manner:

1. A check from the Auxiliary Support Group shall be written to the school.
2. The school shall record the Auxiliary Support Group's check as a donation.
3. The item(s) shall be purchased by the school and recorded as an expense.

**Auxiliary Support Groups - Annual Financial Report**

Each Auxiliary Support Group shall submit to the Pastor/Superintendent/Principal an account balance and statement of revenue and expenditures for each activity on an annual basis. The fiscal year for organizations/Auxiliary Support Groups shall be July 1st through June 30<sup>th</sup>. The financial reports shall be submitted by July 15<sup>th</sup>.

The account balance shall show the June 30<sup>th</sup> balance in each bank or other asset account. The income statement shall show all revenues, all expenditures and the resulting net excess or loss for the year.

The Pastor/Area Superintendent/Principal/School President shall provide copies of the financial reports to the Education Commission, Council of Administration/Board of Consultants and/or Finance Committee as appropriate.

Education Commissions, Home & School Associations, Booster groups, and other entities comprised of parents/volunteers not otherwise serving on the professional staff of the School play an important role in their development, promotion, operation and faith mission. However, due to civil and canon law requirements, each such organization's role is consultative in nature. Therefore, at all times all organizational, educational and other decisions affecting the School must be made by the Principal and Pastor (elementary schools) or the Principal/School President/Area Superintendent (high schools). In furtherance of this requirement, all Education Commissions, Home & School Associations, Booster groups and similar entities should adhere to the following:

- A. All bank accounts (of whatever type), investments or other financial matters are subject to the ultimate discretion and control of the Principal and Pastor (elementary schools) or the Principal/School President/Area Superintendent (high schools).
- B. While the Principal or Pastor may consult with the organization with respect to policies and practices, the ultimate decision-making authority with respect to such matters remains with the Principal and Pastor (elementary schools) or the Principal/School President/Area Superintendent (high schools).

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- C. A Pastor or Principal may not delegate to such an organization ultimate decision-making authority with respect to matters which remain the ultimate responsibility of the Principal and Pastor (elementary schools) or the Principal/School President/Area Superintendent (high schools) under canon and/or civil law. Such issues include, but are not limited to, faith, financial, educational, employment and student/participant issues.
- D. No such organization has the authority to enter into a contractual obligation on the School's behalf or otherwise to legally commit the School without the express written permission of the Principal and Pastor (elementary schools) or the Principal/School President/Area Superintendent (high schools).

Effective September 23, 1999  
Revised May 8, 2006  
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