

# Fayette County Public Schools Booster Club and Parent Guidelines

Booster and parent clubs promote, support, and improve both academic and extracurricular activities of the schools in the Fayette County Public Schools. Each principal is responsible for the actions and relationship between the school and its booster clubs and all school affiliated parent groups. Since their actions benefit Fayette County students and the school, the public perceives these clubs as representing the school; therefore, it is necessary for them to be aware and follow our purchasing and accounting requirements. In those instances where the school is paying some portion of the purchase or it becomes a permanent addition to the school, purchasing and financial guidelines need to be followed at all times. The school administration will periodically meet with all booster clubs and parent groups to train and monitor their activity as it relates to the school.

## Relationship with the school

The principal, coach or a designated school employee must attend all meetings and approve any activity of the club that affects the school. Booster and parent clubs do not have the authority to direct the duties of a school system employee nor do these clubs have the authority to spend money for the school's benefit without the knowledge and approval of the principal and/or designee. The booster club may not obligate the school for any purchase. The scheduling of contests, rules for participation, methods of earning letters and all other criteria dealing with school programs are under the jurisdiction of the local school administration. The school administration should inform booster and parent clubs of all school activities related to the purpose of the club. Booster and parent clubs must in turn notify the school administration of all their activities. The principal has the authority to dissolve the organization and the relationship between the school and these clubs at any time.

All booster and parent club meetings must be open to the public. Minutes should be taken at each meeting and kept on file with the club, the principal or school appointed representative and athletic

director where appropriate. Financial statements (including bank statements) that itemize all receipts and expenditures must be made available to the general club membership on a monthly basis and to the school at the request of the school sponsor, athletic director or principal.

All questions by booster club members concerning policy or procedure of the Fayette County Public Schools are first to be directed to the individual school's principal or his/her designated representative.

# Formation of an Extra Curricular Group or Booster Club

- 1. Meet with the designated school administrator to discuss the organization of the group or club and obtain approval to proceed with organization.
- 2. Obtain all necessary forms, instructions, policies and guidelines pertaining to the development or organization of parent groups, or booster clubs. It is strongly recommended that these groups hire an accountant to do the paperwork in order to set up the organization based on county, state, federal and IRS rules.
- 3. Develop a constitution and bylaws that include:
  - A. The group or club purpose
  - B. Qualifications for membership
  - C. Officers of the group or club
  - D. Duties and terms of officers
  - E. Time and place of regular meetings and conditions for calling special meetings.
  - F. Method of amending constitution.
  - G. An effective date.
  - H. Written procedure on certification of financial information (e.g., audited financial statements by a CPA or affidavit from three (3) non-officer members certifying assurance of financial data).
- 4. Submit the constitution to the school administrator for approval as it relates to the relationship between the club and the school.
- 5. Develop and submit a budget to the school administrator or designated school appointee at inception and each year the club continues to operate.
- 6. Comply with all applicable board policy, rules, regulations and procedures.

#### Written Procedures

- 1. Booster clubs must be aware of school board policies. Policies of particular interest include:
  - A) **Board Policy DK: School Activities** www.fcboe.org > Board of Ed >FCBOE Simbli Website > Policies > Fiscal Management
  - B) **Board Policy DJE: Purchasing** www.fcboe.org > Board of Ed >FCBOE Simbli Website > Policies > Fiscal Management

- C) **Board Policy DFK: Gifts and Bequests**www.fcboe.org > Board of Ed >FCBOE Simbli Website >Policies > Fiscal Management
- D) Board Policy JK: Solicitationswww.fcboe.org > Board of Ed>FCBOE Simbli Website > Policies > Students
- E) **Board Policy JM: Contests for Students** www.fcboe.org > Board of Ed >FCBOE Simbli Website > Policies > Students
- 2. Booster clubs should develop and annually review policies to cover:
  - A) Obtaining school and county administrative approval before beginning projects, fundraising, uniform or equipment purchases
  - B) Planning and publicizing meetings
  - C) Bookkeeping
  - D) Election of officers (suggestion: one president; one vice-president; one secretary; one treasurer at a minimum)
  - E) Taking, distributing and filing minutes
  - F) Public communication
  - G) Proper interaction with fine arts directors, academic and athletic coaches through the lines of authority as established by the school board and local school
  - H) Sportsmanship code governing behavior of booster club members and fans at contests, treatment of officials, guests, judges, etc.
  - I) Plans to support the school regardless of success in competition, keeping the educational goals of competition at the forefront of all policies

## **Accounting**

- 1. Funds should never be co-mingled with personal funds or school funds.
- 2. Personal checking accounts cannot be used.
- 3. Without the Superintendent's approval, employees may not be signers on PTO, PTSA or Booster Club accounts.
- 4. Booster clubs are responsible for their own tax filings and accounting and must obtain their own federal tax identification number. The Fayette County Public Schools tax ID number is never to be used in any transaction initiated by the booster clubs. Use of the school system tax exempt status applies only to purchases made by the school system or school.
- 5. Booster club funds must never be comingled with student activity funds or other school or school district funds. All funds collected from a booster club fundraiser or otherwise obtained by a booster club must be deposited into the booster club's bank account.
- 6. Disbursement from the booster club's bank account should always be properly documented (i.e. receipts, invoices, etc.). Each check written by a booster club must contain the signatures of booster club officers, preferably both the president and the treasurer. Provided proper authorization exists in either the booster club's by-laws or constitution, the vice president's

- signature may be substituted for the president's signature on a booster club check when the president is unavailable.
- 7. When school funds or school system funding is used, strict bidding processes and purchase order guidelines for purchases must be followed on items totaling \$25,000. Three written quotes must be obtained for purchases greater than \$10,000. Sole source or ease of replacement should also be considered for purchases such as equipment and uniforms. This bidding policy includes but is not limited to equipment, software, uniforms and supplies that become property of the Fayette County Public Schools, school or group they are supporting. See Board Policy DJE. All purchases greater than \$25,000 must be handled in conjunction with the Fayette County Public Schools purchasing department. This policy also applies to changes to school property.
- 8. Booster clubs may donate funds to a school or to the school district. When these funds are deposited in a school or school district account, the booster club relinquishes all control over these funds.
- 9. All funds must be processed through the booster club books.
- 10. Funds for the booster club are not to be collected by the school or its employees. Booster club obligations do not become and are not school obligations.
- 11. No student is required to pay booster club fees in order to participate in a sport, band, chorus or orchestra school sponsored event or competition. No student will be kept from participating in graduation based on funds owed to the booster club.
- 12. All funds remaining in the treasury of a dissolved booster club should be transferred to the school and spent to support the particular program the club was established to support.
- 13. Fund-raising projects are subject to state law. Nonprofit or tax-exempt status may be obtained from the Internal Revenue Service. Booster clubs may not use the school's tax ID number.
- 14. The principal or designee is responsible for any booster club not following the guidelines established by the Fayette County Public Schools.
- 15. If requested, a booster club must provide the principal or designee with a copy of its tax return.

# Fundraising/ Spending/ Stipends/ Gifts to Coaches

1. If a booster club makes a monetary donation to the school, it may make recommendations as to how the funds should be used, but the ultimate decision must be made by the principal or designee consistent with school district and other requirements. Money given to a club or

- organization will be spent on the activity that the club or organization was formed to support. See Board Policy DFK.
- 2. Community-wide fund raising campaigns should be coordinated through the principal or designee to minimize simultaneous campaigns. All fundraising activities involving the school or school students are subject to district approval and must be coordinated through the local school administration. All fundraising activities are subject to system approval. See Board Policy JK.
- 2. Fund-raising activities should support the educational goals of the school and should not exploit students. Activities and projects should be investigated carefully before committing the club's support. The principal or designee must approve an activity before students may participate and before it will have the school's support. A student does not have to participate in the fundraiser to participate in the program, sport, etc.
- 3. Individuals who actively coach or direct an activity should serve in an advisory capacity to the booster club and should not have signature authority over any booster club funds. Coaches are to work with both the booster club and its athletic director as to recommendations on how donations are spent. Approval for booster club expenditures on behalf of or to the school should be given by the principal or designee.
- 4. It is recommended that coaches and their local school athletic directors not accept booster club money in recognition of or appreciation for coaching, directing, sponsoring activities or pay for additional coaches. All money is subject to IRS guidelines and should be claimed as additional income. Please see the Professional Standards Commission Code of Ethics Standard 6: Remunerative Conduct as well as the rules and regulations for Georgia High School Association for additional information.
- 5. Raffles and/or the selling of raffle tickets may not occur on any school system board property as a fundraiser. See Board Policy JM.

### **Alterations to School Property**

- 1. Submit in writing, as clearly as possible, an outline of the projects and plans and specifications to the school principal.
- 2. If approved by the principal, he/she may submit the proposal to the Director of Facilities at least (30) days prior to the time the club seeks approval.
- 3. Approval obtained in no way implies that funding will be provided by the Facilities Department or school system.
- 4. The Facilities Department should be involved in all plans and coordinate any alterations to property.

- 5. Alterations to Fayette County Schools building property is interpreted to mean: additions, renovations, changes to any structures including signs, lighting, fencing, drainage systems, playground equipment, shrubs, trees, plantings, paint colors, wall coverings, murals, etc.
- 6. Any additions change, and/or structures that are completed on school system property become property of the school system and cannot be removed or further modified without approval of the Director of Facilities and the Board of Education.
- 7. It is recommended that the perimeter around any murals be straight lines and rectangular in shape so when repainting is done at the facility, the area of the mural is not disturbed.
- 8. Upon receiving approval at the school level, the Facilities Department will meet with the school principal and booster club to discuss changes or alterations of property. Meetings scheduled with the Facilities Director should involve the school principal or appropriate school appointee. Before any work has begun, written approval from the Director of Facilities must be on file at the local school.

### **Donations**

- 1. The superintendent or his designee are authorized to accept or reject donations in any form to the school system, local school, or any team affiliated with the school system or local school from any source, including booster clubs. See Board Policy DFK.
- All gifts or donations given to the school by the booster club may be accepted by the principal
  with a signed statement indicating that they are to become the property of the school and
  the Fayette County Public Schools. See Board Policy DFK.
- 3. In accepting any donations of items or services to the fine arts, academic, clubs or athletic programs of the school system, the school system may request from the donor a valuation or an accounting of the actual cost incurred regarding the donation.
- 4. If donations are approved, the receiving school or donor is responsible for all costs in connection with the donation, including any cost of transportation, installation, storage, maintenance or disposal.

Revised May 2023