



Board Policy LEC: Booster Organizations

Status: ADOPTED

Original Adopted Date: 09/12/2005 | **Last Revised Date:** 09/21/2011

The DeKalb County Board of Education encourages parent participation in all aspects of student life in the DeKalb County School District. Parents and others who wish to support school programs are encouraged to participate in various booster clubs and other parent volunteer organizations, which play an important role in supporting, encouraging, and advancing school programs. As used in this policy, the term "booster club" refers to all parent volunteer organizations that support school programs in the District, other than PTA's and PTSA's.

The Board establishes the following guidelines for the establishment and operation of all booster clubs supporting District schools:

1. The sole purpose of a booster club is to support a school and its programs.
2. Each booster club must be approved by the local school principal.
3. Each booster club will have written bylaws with clearly defined objectives approved by the principal or his/her designee.
4. Each booster club will abide by federal and state laws and all Board policies and District procedures and guidelines.
5. The principal or his/her designee will be invited and encouraged to attend all booster club meetings. The school sponsor for the relevant school program will attend all booster club meetings.
6. All fund-raising activities in support of the school must have the approval of the principal or his/her designee and be consistent with all relevant Board policies. Booster club activities must not conflict with or detract from instructional time.
7. Elections of booster club officers will be announced to the general membership, the principal, and the school sponsor at least thirty days prior to the election. It is strongly recommended that each officer be a parent or guardian of a student enrolled in the school at the time of election.
8. Each booster club will submit annually a list of officers, with contact information, to the principal.
9. Each booster club will prepare an annual budget and allow the principal or his/her designee to review the annual budget prior to each school year to provide advice regarding its effect on the relevant school program.

10. Each booster club will have its own financial account, separate from the school, and will provide access to its financial records to the principal or his/her designee and to booster club members upon request. Booster clubs are expected to follow good business practices in all cash handling matters including use of prenumbered cash receipts and timely deposit of funds. Booster club funds must never be commingled with student activity funds, PTA or PTSA funds, or other school or District funds. Deficit financing and deferred payments are prohibited.

11. Each booster club will have procedures for an annual financial review at the following levels:

- a. Booster clubs with annual revenue above \$2500 but less than \$5000 will participate in an annual peer financial review.
- b. Booster clubs with annual revenues of \$5000 or greater but less than \$25,000 will have a financial review by an accountant who is not an officer of the booster club.
- c. Booster clubs with revenues of \$25,000 or greater will have an annual financial review by a certified public accountant who is not an officer of the booster club.

Annual financial reviews shall be completed no later than three months following the end of the school year, and a copy shall be provided to the school principal and to all booster club members. At any time, the Superintendent may order that a booster club's financial records be audited by an independent accounting firm or accountant selected by the Superintendent at the District's expense.

12. Booster clubs are encouraged to become incorporated and to file with the Internal Revenue Service for 501(c)(3) non-profit, charitable status. Each booster club is responsible for its own tax filings and accounting and must obtain its own federal tax identification number.

13. All disbursements from a booster club's bank account will be by check only and will be properly documented. Each check must contain the signatures of both the booster club president and the treasurer, although the vice president's signature may be substituted for the president's signature if allowed by club bylaws.

14. A booster club may donate funds to the school or to the District, and the booster club relinquishes all control over donated funds.

15. A booster club may purchase supplies and/or equipment to be donated to the school or to the District. The booster club's purchase of supplies and/or equipment for donation does not obligate the school or the District to pay the vendor, even if the supplies and/or equipment are delivered directly to the school.

16. All donations given to the school will be accepted by the principal, who will complete a Statement of Donated Funds, a copy of which will be provided to the booster club.

17. No District employee may hold any office in a booster club, appear on a signature card for any booster club bank account, or sign checks for a booster club.

18. The Superintendent may dissolve any booster club that does not adhere to these guidelines, including those that

exhibit serious financial irregularities. The assets of the dissolved booster club will be disbursed in accordance with the club bylaws and state law. If a dissolved booster club has no bylaws, its assets will become the property of the District.
