

## Booster Club/PTO Policy and Procedures

The George County Board of Education encourages parent participation in all aspects of student life in the George County School District. Parents and others who wish to support school programs are encouraged to participate in the various booster and other parent organizations that play such an important role in supporting, encouraging and advancing school programs. The term “booster club” in this document refers to all volunteer parent organizations that operate to support school programs in the George County School District.

***The following rules and regulations have been established by the George County School District as basic and broad guidelines for the establishment and operation of all Booster Club/PTOs that support George County School District Schools.***

1. The sole purpose of a booster club is to support a school and its programs. Accordingly, all booster clubs must be approved by the principal of each individual school and George County School Board.
2. A copy of each organization (1) constitution; (2) by-laws; (3) annual approved budget; and (4) listing of officers must be submitted to the principal before activities begin each year. Each booster club will have a written constitution stating clearly defined objectives to be implemented by the club.
3. All booster club fund raisers must be pre-approved by the Athletic Director (if applicable), principal, superintendent and school board. No booster club, or individual member, may organize or solicit money in the name of any George County School District school without prior approval.
4. All fund raisers, projects and activities to be conducted by a booster club must be planned in conjunction with, and have the prior approval of the principal and school board. Booster clubs must follow Mississippi law and all applicable George County School District guidelines, including those pertaining to fund-raising activities and advertising.
5. Student fees are not the same as fundraisers. Per the Mississippi Accounting Manual, they are considered part of Student Activities and must be accounted for and deposited in the School Activity account, not with the Booster Club/PTO.
6. Vending Machines on school premises must also be accounted for and deposited to the School Activity account per Attorney General ruling 1981 WL 39051. These funds should not be deposited in Booster/PTO accounts.
7. The principal or his/her designated representative must be present at all booster club meetings and apprised of all potential club activities. Any action taken at a meeting is subject to review and revocation by the director/coach and principal.

The “school sponsor” is the person on the staff of the school who has been identified and named by the principal to work with a booster club in some capacity.

8. The principal, the sponsor and the booster club will work together to ensure that all booster club meetings are scheduled at a mutually convenient date, site and time.
9. At least thirty days prior to the election, the booster club will announce to its general membership the principal and sponsor, its election for officers. The school district strongly recommends that, at the time of his/her election, each officer of a booster club is a parent or guardian of a student currently enrolled in the school that the booster club supports. NO

district employee may represent a booster club as an officer.

10. Booster club activities must not conflict with, or detract from instructional time.
11. Each booster club will develop a written yearly budget, with input from the sponsor and the school's principal. The booster club budget will be designed to support the program needs that cannot be met by the school. Booster clubs must support the extra-curricular activity or school campus as a whole, not individual participants.
12. In its constitution, each booster club will have procedures for an annual financial accounting audit. For school audit purposes, booster clubs must complete and turn in the following information to the principal Semi-Annually. Activities from January-June due July 15<sup>th</sup>; Activities from July-December due January 15<sup>th</sup> each school year:
  - List of club officers
  - List of signers of bank account
  - List of debit or credit cardholders
  - Financial Reports:
    - Bank Statements
    - Digital Payment Statements (PayPal etc...)
    - Receipts
    - Meeting Minutes
    - Fundraiser Reconciliation Forms
    - Financial Statements

A copy of the financial packet will then be sent to the George County School District Business Office. The Booster club financial records may be audited, at the school district expense, by an independent accounting firm or accountant designated by the superintendent.

13. All booster clubs are encouraged to become incorporated and to file with the Internal Revenue Service for 501 (c) (3) nonprofit, charitable status. Prior to funds being collected at the start of the school year, all booster clubs that handle funds in excess of \$1,000.00 during the previous school year are encouraged that its officers and employees are adequately bonded. Deficit financing and deferred payments are not allowed.
14. No taxable donation can be accepted through a booster club if the club is not a 501 (c) 3.
15. Booster clubs must register with Mississippi Secretary of State unless that booster club does not intend to solicit and receive funds in excess of \$25,000 during any 12-month period ending June 30<sup>th</sup> provided that all of its fund raising are carried on by persons who are unpaid for such services. For more information visit MS Secretary of State website: <http://www.sos.ms.gov>
16. Booster clubs are responsible for their own tax filings and accounting and must obtain their own federal tax identification number. **Booster clubs may NOT use the school tax ID # for purchases.** Booster club funds must never be commingled 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 clubs' bank account. All checks must be paid to the order of said booster club. It is illegal to accept any checks in the name of George County School District. Disbursement from the club's bank account must be properly documented, i.e., receipts, invoices, etc. Each check written by a booster club must contain the signatures of two club officers, (1) the president and (2) the treasurer. Provided proper authorization exists in either the booster club by-laws or constitution, the vice president's signature may be substituted for the president's signature on a club check when the president is unavailable.
17. Fundraiser Reconciliation Forms must be completed after the completion of all fundraiser

events.

18. Donations (buildings, concession equipment, grounds keeping equipment, etc...) to the district shall become the sole property of the district and must have a purpose consistent with district standards, not place restricts on the district, require the endorsement of a particular business or organization, or conflict with district policies and state/federal laws. The replacement of previous booster donations that are no longer of use will be at the discretion of the principal, dependent upon funding, efficiency and effectiveness issues and campus needs.
19. All Donations must follow board policy DFK (Gifts and Bequests to School District (Donations) All gifts in an amount of \$500 or more or any gift of real property (land) shall be formally submitted to the Board by the Superintendent for acknowledgement and acceptance. The principal shall have the authority to accept and acknowledge all donations and contributions (monies and personal property) to their school valued at less than \$500 on the date of donation.
20. No member of the school or school district's faculty, administration or staff may hold any office in a booster club; appear on a signature card for any booster club bank account; sign checks for a booster club; make purchases with a booster club debit or credit card; or otherwise possess or have access to a booster club debit or credit card. Any financial obligation incurred by a club shall be solely that of the booster club.
21. Booster club members may not represent the district nor bind the district and employees to a third party with which the organization may conduct business.
22. All questions by booster club members concerning policies of the George County School District should be directed to the principal, his/her designated representative, or to the designee of the superintendent.
23. The superintendent, at his/her sole discretion, may dissolve any booster club that does not adhere to these guidelines, including, but not limited to, those that exhibit serious financial irregularities. The assets of the dissolved booster club will be disbursed in accordance with the by-laws of the organization and the laws of the State of Mississippi. If the booster club has no by-laws, then upon dissolution, its assets will become the property of the school district.
24. Financials and all supporting documentation should be retained for five (5) years in accordance to state record retention guidelines.