

Regulation LEC-R(1): Booster Organizations - Administrative Procedures

Status: ADOPTED

Original Adopted Date: 06/09/2014

Booster organizations, including Booster Clubs and Parent/Teacher Organizations (“Organizations”), are an important resource for supporting academic, athletic, and extracurricular programs in Henry County Schools. The following regulations have been established by the Henry County Board of Education (“Board”) to ensure that all such organizations operate appropriately and effectively within the Henry County School District (“School District”).

1. A school Organization exists only to support the school and its programs.
2. Each Organization must be approved by the school principal.
3. Each Organization shall have a written constitution and bylaws which state the organization’s purpose, role, objectives, and procedures for financial audits. The constitution and bylaws should be reviewed yearly. The organization’s officers and duties of officers shall be stated in this document.
4. A copy of each Organization’s annual budget must be submitted to and approved by the principal before the Organization activities commence each year. Each Organization will have a written mission with clear-cut objectives.
5. All fundraising activities and projects to be conducted by the Organization must have prior approval of the principal. Organizations must follow all Board regulations pertaining to fundraising activities.
6. Neither the Board, the school, nor the School District, will be responsible for any debt incurred by the Organization.
7. Each Organization shall obtain a federal tax identification number. The Organization may not use a school’s tax identification number or a school’s tax exempt status for any reason.
8. The principal or his/her designee may attend all Organization meetings. Sponsors/coaches of each individual activity should attend the Organization meetings of their particular organization.
9. The principal or his/her designee, along with the Organization, will work together to ensure that all Organization meetings are scheduled at a mutually convenient date, site, and time.
10. Each Organization is to develop a written yearly budget with input from the sponsor/coach and the principal. The Organization’s budget should help support the program’s needs.
11. All school requests for assistance from an Organization must be approved through the principal.
12. All gifts or donations to the school by the Organization will be accepted by the principal with a signed statement indicating that they are to become the property of the school (HCBOE Policy JL - Gifts).
13. Each Organization will have in its constitution certain procedures for an annual financial audit or review. The principal will receive a copy of the annual audit report or review as well as a monthly financial report for each Organization. The principal has the right and the authority to request an audit of the Organization’s financial records at any time.
14. All questions by the Organization members concerning policy or procedures of the Board are to be directed to the principal or his/her designee.
15. Each Organization will have prescribed accounting procedures to ensure all funds have accurate financial accounting. At a minimum, these procedures shall include the following:
 - Purchasing procedures to assure that no cash purchases are made.
 - Check writing procedures to assure that two unrelated officers of the Organization sign each check issued. No sponsor/coach will be allowed to co-sign a check issued for support of their activity.
 - Each check issued will be supported by a paid receipt of an invoice for goods/services rendered on behalf of the Organization.
 - Bank statements shall be reconciled and signed in a timely manner by two members designated by the Organization.
 - The Organization should require that its treasurer be bonded.

- An audit or review of the Organization's financial records will be conducted on an annual basis (within six months of the fiscal year-end).
 - An annual budget for the Organization shall be approved by the membership prior to its implementation. The Organization's fiscal year should be July 1 – June 30.
 - Monthly financial statements shall be made available to the membership of the Organization and to the principal in a timely manner.
 - Provisions will be in place for the Finance Department to offer a yearly opportunity for the training of new treasurers.
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