

HENRY COUNTY BOOSTER CLUB GUIDELINES

Booster clubs are an important part of the athletic and extracurricular programs in the Henry County Schools. Booster clubs play a critical role in supporting, encouraging, and advancing these programs. The following rules and regulations have been established by Henry County Schools as basic and broad guidelines for the establishment and operation of all booster clubs that support our schools. All booster clubs must be approved by the principal of each individual school.

1. Booster clubs exist only to support the schools and its programs.
2. Each booster club will have a written Constitution and By-Laws which state the organization's purpose, role, objectives, and procedures for financial audits. The club's officers and duties of the officers will be stated in this document. A copy of each booster club's constitution, by-laws, and annual budget must be submitted to and approved by the principal before booster club activities commence each year. Each booster club will have a written mission with clear-cut objectives to be carried out by the club.
3. All fundraising activities and projects to be conducted by the booster clubs should have prior approval of the athletic director (who should keep the principal informed). Booster clubs must follow all Henry County Board of Education guidelines pertaining to fundraising activities.
4. No booster club will operate using deficit financing.
5. Neither the Board of Education nor any school will be responsible for any debt incurred by the booster club or parent organization. The booster club may not use a school's Tax I.D. number or a school's tax exempt status for any reason.
6. A principal may require each booster club to obtain a federal tax identification number.
7. Each booster club shall have a business address which cannot be the school's address.
8. The principal or his/her designee may attend all booster club meetings. Coaches or sponsors of each individual activity should attend the booster club meetings of their particular organization.
9. The principal or his/her designee should approve all booster club meeting dates, the meeting sites, and the times of the meetings.
10. Each booster club is to develop a written yearly budget with input from the coach or sponsor and from the school's principal. The booster club's budget should help support the program's needs.
11. All gifts or donations to the school by the booster club will be accepted by the principal with a signed statement indicating that they are to become the property of the school (BOE policy JL-Gifts). All requests for assistance from a booster club must be approved through the principal.
12. Each booster club will have in its constitution certain procedures for an annual financial audit. The principal will receive a copy of the annual audit report as well as a monthly financial report for each

booster club. The principal has the right and the authority to audit booster club financial records at any time. An audit will be performed whenever there is a change in booster club officers.

13. All questions by booster club members concerning policy or procedures of the Henry County Board of Education are to be directed to the individual school's principal or his/her designee.

14. Each booster club 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 no cash purchases are made.
- Check writing procedures to assure that two unrelated officers (preferably the two treasurers) of the club sign each check issued. No sponsor will be allowed to co-sign a check issued for support of a group he/she sponsors.
- Each check issued will be supported by a paid receipt of an invoice for goods/services rendered on behalf of the booster club.
- All bank accounts for each booster club shall be held in local branch near in proximity to the school's campus.
- Bank statements shall be reconciled and signed in a timely manner by two members designated by the club.
- Officers of the booster club should be bonded.
- Two treasurer positions should be maintained: one "receiving treasurer" will receive and account for all incoming funds and deposit them into the bank account of the club; one "disbursing treasurer" will be responsible to pay the club's bills and keep an accounting of all expenses.
- The two treasurer positions will work together to balance/reconcile the bank statement every month within a week of the receipt of the statement.
- An audit of the booster club's financial records will be conducted on an annual basis.
- An audit of the booster club's financial records will be conducted at any time there is a change in club officers.
- An annual budget for the club shall be approved by the membership prior to its implementation.
- Monthly financial statements are made available to the membership and to the principal.
- Provisions will be in place for the training of treasurers prior to the first meeting of the school year.

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Developed with permission and approval from Jeff Allie and Rodney Bowler