

# Cobb County Schools Booster Organizations

## Resource Guide

### **Introduction:**

On behalf of the Cobb County School District we want to thank you for your service to help provide our students with the best possible experience in their extracurricular/co-curricular activities. Booster organizations are an important part of the extracurricular and co-curricular programs in the Cobb County School District, supporting, encouraging and advancing these programs.

### **I. Relationships with the school:**

Parent/guardian booster organizations are independent organizations and are not sponsored or managed by schools. Each principal is responsible for the relationship between the school and its booster organizations. Since the public perceives booster organizations as also representing the school, it is necessary for boosters to follow Cobb County School District (CCSD) guidelines regarding their relationship with the school.

The principal, designee, or faculty sponsor (head coach/director or assistant) shall attend all meetings and must approve any activity of the organization that affects the school. Booster organizations do not have the authority to direct the duties of a school system employee and may not interfere with curricular affairs. The school administration should communicate with booster organizations regarding school activities related to the purpose of the organization. Booster organizations should communicate with the school administration via the faculty sponsor regarding organization activities as appropriate and relevant. Principals, in conjunction with their respective Area Assistant Superintendent, have the authority to terminate the relationship between the school and the booster organization for a gross violation of District guidelines or for multiple or repetitive violations of District guidelines.

The faculty sponsor must be a full time CCSD certified employee. The faculty sponsor (head coach/director or assistant) should be included as an ex officio board member of the volunteer organization governing body and should participate in all governing body meetings. No coaches, directors or faculty sponsors of the activity/sport which the booster organization supports may serve in a leadership capacity, as an officer or a voting member, of the organization (see Administrative Rule LEC-R). All general membership meetings should be open to the public. Minutes should be taken at each meeting, ratified by the membership, posted online for inspection, and kept on file with the organization. Each booster organization should submit to the principal/designee a copy of its bylaws and annual balanced budget prior to the beginning of any activities. Quarterly financial reports, including an annual financial report should be published to the membership and must be provided to the principal/designee. Each fundraiser and/or project must have the approval of the principal/designee. All expenditures of athletic booster organizations should be itemized to insure that they may be reported for gender equity requirements. (Note: Gender equity reporting is not required by music groups). All funds remaining in the treasury of a dissolved booster organization should be disposed of in accordance with the bylaws of that booster organization and applicable statues and/or regulations. All questions by booster organization members CCSD policies/rules should be directed to the school's principal or their designated representative.

## II. Formation of a booster organization:

1. Meet with the designated school administrator to discuss the structure and purpose of the organization and obtain approval to proceed with implementation. At this time the school administration should make the prospective booster organization aware of all policies and guidelines (both CCSD and local) pertaining to the development of the organization.
2. There are financial and governance implications and obligations to forming an Exempt Organization (501c3). See [www.irs.gov](http://www.irs.gov) and [www.sos.state.ga.us](http://www.sos.state.ga.us) for more information.

### Items to consider when forming a booster organization:

- a. Incorporate – apply to the secretary of State (In GA: [www.sos.state.ga.us](http://www.sos.state.ga.us))
- b. Booster organizations are independent entities and must have a unique federal tax ID number. Booster organizations are not allowed to use the District’s tax number. To obtain a tax ID number called an Employer Identification Number (EIN): Apply to IRS – No fee – may be done online
3. Develop member ratified bylaws which should include, but are not limited to, the following:
  - a. Organizational Purpose – philosophy with clear cut objectives
  - b. Membership – qualifications of membership
  - c. Dues and Assessments
  - d. Meetings – time and place of regular meetings and conditions for calling special meetings
  - e. Organizational Structure – Officers, committees, etc.
  - f. Officers – duties, terms and procedures for removal
  - g. Elections – method of elections, etc. Succession plan for smooth transition to new board members
  - h. Amendments
  - i. Dispute resolution
  - j. Dissolution
  - k. Fiscal Policies – fiscal year, annual budget requirements, purchasing procedures, bank accounts, bank cards, handling cash, financial reports, and procedures for a financial review/audit.
  - l. Officer indemnification
  - m. Conflict of interest
  - n. Corporate powers
  - o. Adoption
4. Apply for Exempt Organization status (501c3) using IRS Form 1023. Filing must occur within 27 months of formation. A “Favorable Letter of Determination” from the IRS may allow contributions to be tax deductible.
5. Submit a copy of the bylaws to the school principal or designee.
6. Develop and submit an annual budget to the membership for approval. A ratified budget is to be submitted to the school principal or designee prior to the beginning of the organization activities each school year.
7. File annually required documents with the IRS and applicable state annual registrations/fees.
8. Obtain and implement adequate and appropriate accounting software. Spreadsheets will not be appropriate or auditable.
9. Ensure compliance with Sales and Use Tax statues and regulation as appropriate, both as a purchaser and as a seller.
10. Investigate and obtain appropriate insurance coverage, including but not limited to Officer Bonding coverage (sometimes called D&O) [Director and Officers] coverage).

11. Comply with all applicable CCSD policies, rules, regulations and procedures.
12. Obtain licensed financial and legal advice to ensure appropriate formation and statutory and regulatory compliance.

### **III. Written Procedures:**

1. Specific Board Policies and Administrative Rules that may apply to booster organizations are:
  - a. Administrative Rule LEC-R: Booster Organizations
  - b. Administrative Rule DK-R: Student Activity Funds Management
  - c. Administrative Rule DFF-R: Grants
  - d. Administrative Rule KJ-R: Advertising in the Schools
  - e. Administrative Rule GBRG-R: Non School Employment
  - f. Administrative Rule JHA-R: Student Activities Fund Raising Activities
  - g. Administrative Rule KG-R: Use of School Facilities
  - h. Administrative Rule Policy FEAE-R: Construction on District Property Funded by Others
  - i. Administrative Rule DIC-R: Inventory
  - j. Administrative Rule IF-R: Instructional Resources
2. Booster organization boards should develop, vote on, implement and annually review formal written policies to cover, but not limited to, the following:
  - a. How to obtain administrative approval before beginning projects that alter or amend school system physical plan and/or property.
  - b. How to plan and publicize meetings.
  - c. Bookkeeping and fund administration including process to obtain administrative approval prior to raising funds. Process controls and self-assessments are appropriate and essential to reliable and transparent reporting.
  - d. Election of Officers
  - e. Taking, distributing and filing the minutes
  - f. Public communication, including a website to promote membership awareness, volunteer participation, program recruiting, goodwill, community awareness and operational transparency.
  - g. Proper interaction with fine arts directors and academic and athletic coaches through the lines of authority as established by the school board and the local school;
  - h. Sportsmanship code governing behavior of booster organization 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.
  - j. Chaperone training and code of conduct acceptance via positive written acknowledgement.
  - k. Background checks for non-CCSD employee staff members/community coaches.
  - l. Statutorily and regulatorily required policies (e.g. whistleblower, record retention, conflict of interest, board review of tax returns, public availability of documents, etc.).

### **IV. Accounting:**

1. Funds should never be co-mingled with personal funds or school funds
2. Personal checking accounts cannot be used
3. Booster organizations are responsible for their own tax filings and accounting and must obtain their own federal tax identification number. Booster organization funds must never be commingled with student activity funds or other school or school district funds. All funds collected from a booster organization

fundraiser or otherwise obtained by a booster organization must be deposited into the booster organization's account. Disbursement from the booster organization's bank account shall be properly documented (i.e. receipts, invoices, etc.). All disbursements from booster organizations shall be made in accordance with the bylaws of that organization. Booster organizations may donate funds, designated and undesignated, to a school or to the School District. When undesignated funds are deposited in a school or school district account, the booster organization relinquishes all control over these funds. Designated funds are donated to the school or District with a specific use designated by the organization. To the extent allowable and appropriate, the District or school will expend designated funds for the donated purpose.

4. All funds must be processed through the booster organization books. (Each booster organization should seek a representative who is trained in record keeping to act as Treasurer of the organization.) The school sponsor of the booster organization (director, coach, etc) may not serve as treasurer of the organization. Any financial obligation incurred by a booster organization shall be solely that of the organization. The booster organization may not obligate CCSD for debts or liabilities.
5. Coaches, directors, or sponsors must not have or use a booster organization issued debit card.
6. Booster organizations must include requirements in their bylaws for an annual financial accounting and summary report.
7. Principals should request an audit of organization financial records when he/she deems it necessary. (see Administrative Rule LEC-R)
8. Cash transactions are discouraged and booster organizations should have written procedures with checks and balances for the handling of cash, receipting of funds and the protection of volunteers.

#### **V. Fees/Fundraising/ Spending/ Stipends/ Gifts to coaches or sponsors:**

1. In conformity with Georgia Board of Education rules and regulations, voluntary contributions and donations may be solicited from and/or received from students, parents/guardians and interested citizens for the support of co-curricular/extracurricular activities. However, no student may be charged fees as a condition of full participation in any educational program.
2. Booster organizations 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 administrative approval and must be coordinated through the local school administration. (Administrative Rule JHA-R)
3. Sales campaigns should be planned carefully to insure that the projects provide a good return for value for the items sold, and that money raised directly supports the program or activity supported by the organization.
4. Fund raising activities should support the educational goals of the school and should not exploit students. Fundraising activities may not involve any student during instructional time. Fundraising activities should be investigated carefully before committing the organization's support.
5. Students will not be required to participate in fundraising activities in order to participate in co-curricular/extracurricular activities.
6. Memberships in booster organizations cannot be required for student participation in activities.
7. Individuals who actively coach or direct an activity should serve in an advisory capacity to the booster organization and cannot have control or signature authority over booster organization funds, including petty cash or miscellaneous discretionary funds.
8. Employees who have extra-curricular responsibilities may accept reasonable payments from sponsoring support organizations for their additional services to the district. These payments are voluntary recognitions of the additional services provided to the district by these employees. Employees

are prohibited from soliciting or requiring such payments as a condition of their accepting or continuing the extra-curricular responsibility (Administrative Rule GBRG-R).

9. Employees who have extra-curricular responsibilities and who accept reasonable payments from school support organizations for their additional services are required to annually report (Form GBRG-1) no later than June 30 such payments to the principal of the school in which the extra-curricular activity took place.
10. School support organizations that make reasonable payments to employees for extracurricular responsibilities must comply with all reporting requirements of state and federal law and regulations, including Internal Revenue Service requirements.
11. If a booster organization is conducting a raffle and/or selling raffle tickets as a fundraiser, they must refer to Cobb County Sheriff's Department for guidelines dealing with operating a raffle at: <http://www.cobbsheriff.org> Click on services and then raffles.

## **VI. Alterations to School Property:**

1. Any improvements to existing district property, whether new construction, modification, alteration or renovation, either interior or exterior in nature, proposed by an individual or organization other than the district shall not be commenced until plans, specifications and projected costs have been reviewed and approved by the Principal, Director of Construction, Chief Financial Officer and Superintendent. (Administrative Rule FEAE-R)
2. Any support organizations that wish to make improvements or changes to district property must meet with the local school administration before beginning work and comply with board Policy FEAE-R "Construction on District Property Funded by Others".
3. Documentation showing funds available for the project (letter of financial verification from organization's bank, including current bank statement and organization's financial statement), proposed financing, and loans for paying off any debt incurred for the project shall be submitted as part of each application for project approval.

## **VII. Donations:**

1. The Superintendent or his/her designee may accept or reject donations to the school system or local schools from any source, including booster organizations.
2. The Principal or designee should accept, on behalf of the school, all gifts or donations given to the school by the booster organization. The Principal may reject any donations made to the school from the booster organization.
3. All donated equipment becomes the property of the Cobb County School District. The District, not the individual school, owns the property; therefore the property should be disposed of in accordance to District procedures.
4. The Principal or designee should provide the booster organization with a signed statement indicating that the organization's gifts/donations will become property of the school.

## **VIII. Resources:**

Questions regarding CCSD policies/rules regarding booster organization should be addressed to the local school principal or designee.



**Important Information Regarding School Volunteers and the Reporting of Child Abuse and Neglect**

**As of July 1, 2012, Georgia law requires school volunteers to report any suspected child abuse or neglect to the Department of Family and Children Services (DFCS).**

***What do I need to know?***

A report is to be made immediately and in no case, later than 24 hours from the time there is a reasonable cause to believe a child has been abused.

***What if the child is in imminent danger?***

Call 911

***As a mandated reporter, what are the next steps I must take when I suspect abuse?***

If you suspect a child is being abused or neglected, make an immediate direct report to the Department of Family Children Services (DFCS) by calling 770-319-3700 or, after hours or on weekends/holidays, call 1-855-422-4453.

After making this call, notify the Principal or staff member in charge of the program or facility as soon as possible that the report was made.

*Remember .....*

*Suspicion of abuse is all that is necessary to file a report.*

*If you are not sure whether a report should be made, you should contact DFCS.*

*The law protects you if you make a report in good faith.*

*Not making a required report is a criminal offense.*

*Your information can be given anonymously and will be kept confidential*

**For more information, please contact one of the following:**

**CCSD Department of School Social Work: 678-581-6811**

**CCSD Department of Professional Counseling: 770-514-3832**

**CCSD Department of Public Safety: 678-594-8620**

