

Dear Booster Club Officer,

On behalf of the Paulding County School District I want to thank you for the service you help to provide our students. Booster clubs are a very important part of the athletic and extracurricular programs in our district. Booster clubs also play an important role in supporting, encouraging, and advancing these programs. Your support in serving as an officer is most appreciated.

In order to assure that all of the booster clubs function to the highest of standards, it is important that all officers be aware of the guidelines set forth by the school district.

Attached to this letter you will find the guidelines on booster clubs as found in the Paulding County Athletic Handbook. You will also find a booster club budget form and checklist. These forms should be completed and forwarded to your school's athletic director as soon as possible. All officers will be added to the weekly Athletic Adventures Newsletter email database.

The Paulding County Board of Education has a policy (GBAA) regarding extra pay. The purpose of this dual-pay policy is to protect the booster clubs, the booster club officers, the coaches, administrators and school district. The following is the wording of the policy:

POLICY GBAA

Employees of the Paulding County School District (District) are prohibited from receiving dual pay for services rendered during the regular working hours. Should an employee be receiving more than one salary, the employee must forfeit his/her regular pay or the payment from the other agency, organization or individual. Employees may receive payment for services rendered while on vacation leave, jury duty, personal leave, or for services performed other than during the regular work day. Employees who have extra-curricular responsibilities, whether or not they receive supplemental pay from the District for those responsibilities, may accept reasonable payments from sponsoring support organizations for their additional services to the District.

A. DUAL PAY INVOLVING LEAVE:

District employees are not eligible to receive dual compensation from earned leave and workers' compensation insurance during leave for illness or injury. A choice must be made by the employee as to which of these benefits the employee will receive.

B. SCHOOL SUPPORT ORGANIZATIONS:

The following shall be observed in regards to payments received from school support organizations as defined in Board Policy KG & Regulation KG-R (Use of School Facilities) and the activities for which the payments were made:

1. Employees who accept payments from school support organizations for extra-curricular responsibilities, whether or not they receive supplemental pay from the District for those responsibilities, must comply with all reporting requirements of state and federal law and regulations, including Internal Revenue Service requirements.
2. School support organizations that make reasonable payments to employees for extra-curricular responsibilities must comply with all reporting requirements of state and federal law and regulations,

including Internal Revenue Service requirements.

3. Payments from school support organizations to employees who have extra-curricular responsibilities 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.
4. Employees who have extra-curricular responsibilities and who accept reasonable payments from school support organizations for their additional services to the District are required to annually report (Form GBAA-1) no later than June 30 such payments to the Principal of the school in which the extra-curricular activity took place. Principals will file the completed Forms GBAA-1, which will be subject to review by Internal Audit during the school audit process.
5. Any activity occurring during the employee's workday must have the prior approval of the Principal.
6. Proposed co-curricular or extra-curricular activities that exceed the programs approved and supported by the District, must have the prior approval of the Principal and the appropriate District supervisor or Area Assistant Superintendent.
7. Activities, whether during the school day, co-curricular or extra-curricular must comply with the following:
 - a. Use of school facilities must comply with Board Policy KG (Use of School Facilities).
 - b. Fund raising activities must comply with Board Policy JK (Solicitations) and Board Policy JHB (Student Activities Funds Management)

The following is a review of the additional guidelines that all booster clubs in the Paulding County School District must follow:

- No booster club may require or mandate that students/parents participate in the fund raising activities of the particular booster club in order to be involved in the activity which the booster club supports.
- The board of education may disassociate any booster club for inappropriate conduct/activity or for failure to follow the established guidelines.
 - The assets of a dissolved booster club will be disbursed in accordance with the bylaws of the booster club and the laws of the State of Georgia. If the booster club has no bylaws, then upon dissolution, its assets will become the property of the school district.
- Booster clubs may not engage in activities on behalf of a school district's activity without the expressed permission of the school principal or superintendent. Under no circumstances shall booster club funds be commingled in any account with school activity funds or school system funds. Booster clubs may donate funds to a school or school system. When those funds are deposited in a school or system account, the booster club relinquishes all control over these funds.
- All booster clubs should be aware of and abide by the Georgia High School Association (GHSA) rules governing gifts/awards to students.
- By-law 1-94: Symbolic awards presented for winning or placing in GHSA competitions are limited to \$250 per year, per student in the aggregate, paid by the local school. These are the only GHSA-approved awards for interscholastic competition.

- A copy of each booster club's constitution, by-laws, and annual budget must be submitted to the principal before booster club activities each year. The athletic director of each school will provide each booster club with budget and informational forms that must be completed in full. (attached) Each athletic director will maintain a booster club annual checklist (attached) to verify the receipt of the following: proposed budget, final financial report, list of approved fundraisers/projects, facilities use agreements and any special agreements. PCSD may request this information at any time. Booster constitution and bylaws should reflect transparency in operation including items such as the taking and distribution of minutes, approval and distribution of budget, officer elections and should follow Roberts rules of Order in operation. Booster clubs should utilize a P. O. Box for operation and avoid personal address use.
- Each booster club is to develop an annual budget with input from the coach or sponsor and submit it to the Principal for approval prior to the start of the season. A final annual financial report will then be submitted to the Principal or designee at the conclusion of the season.
- No member of the school or a school district's faculty, administration or staff may hold an office in a booster club in which they appear on a signature card for any booster club bank account, or sign checks for a booster club. They can serve in other booster club positions.
- All fundraisers and projects to be conducted by the booster clubs must have prior written approval of the principal or his/her designee. Booster clubs must follow all Paulding County School District guidelines pertaining to fundraising activities (See School Board Policy regarding fundraising (School Board Policy JK and School Board Policy KEB - regarding Solicitations) and facilities usage (See School Board Policy KG-R). The Georgia Sales and Use Tax Regulations prohibit Booster Clubs access to the School's Sales Tax Exemption Form.
- Any booster club that operates a web site must have the contents of the site approved by the school principal and/or designee.
- All operating booster clubs must have obtained a Federal Tax ID number, a Georgia state tax exemption along with a 501 C3 designation as a state approved non-profit. All new booster clubs are to be presented by the Superintendent as a point of information to the Board of Education. All Booster Clubs are to provide proof of liability insurance with a minimum level of 1 million.
- Booster clubs operating in support of schools in the Paulding County School District should only be ran by officers that have completed officer training provided by the PCSD.

The athletic director and the principal at your high school are the primary contacts for any questions or concerns that arise in regards to booster clubs. Should you have any further questions feel free to contact me at the district office.

Again, thank you so much for the time and effort you put forth in serving on your school's booster club!

Sincerely,

Don Breedlove
 Director of Safety and Athletics
 770-443-8000

FROM THE PAULDING COUNTY SCHOOL DISTRICT ATHLETIC HANDBOOK:

BOOSTER CLUBS

- Booster clubs are an important part of the athletic and extracurricular programs in the Paulding County School District. Booster clubs play an important role in supporting, encouraging, and in advancing these programs. The following rules and regulations are guidelines for the establishment and operation of all booster clubs that support Paulding County Schools. The principal of each individual school must approve all booster clubs at their school. All new booster clubs must be presented to the Board of Education as a point of information only.
- The booster club must furnish the following information:
 - A statement of the purpose and objectives of the club.
 - A proposed constitution and by-laws which must include the offices of the club, the method of becoming members, the regular date of the meetings, the public site of the regular meetings, a method for calling special meetings, the method by which funds are appropriated and the procedure for the annual election of officers.
- No booster club may require or mandate that students/parents participate in the fund raising activities of the particular booster club in order to be involved in the activity which the booster club supports.
- The board of education may suspend or terminate/dissolve any booster club for inappropriate conduct/activity or for failure to follow the established guidelines.
 - The assets of a dissolved booster club will be disbursed in accordance with the bylaws of the booster club and the laws of the State of Georgia. If booster club has no bylaws, then upon dissolution, its assets will become the property of the school district.
- Booster clubs may not engage in activities on behalf of a school systems activity without the expressed permission of the school principal or superintendent. Under no circumstances shall booster club funds be commingled in any account with school activity funds or school system funds. Booster clubs may donate funds to a school or school system. When those funds are deposited in a school or system account, the booster club relinquishes all control over these funds.
 - Booster clubs exist only to support the school and its program.
 - All booster clubs should be aware of and abide by the Georgia High School Association (GHSA) rules governing gifts/awards to students.
 - By-law 1-94: Symbolic awards presented for winning or placing in GHSA competitions are limited to \$250 per year, per student in the aggregate, paid by the local school. These are the only GHSA-approved awards for interscholastic competition.
- A copy of each booster club's constitution, by-laws, and annual budget must be submitted to the principal before booster club activities each year. The athletic director of each school will provide each booster club with budget and informational forms that must be completed in full. (attached) Each athletic director will maintain a booster club annual checklist (attached) to verify the receipt of the following: proposed budget, final Financial report, list of approved fundraisers/projects, facilities use agreements and any special

agreements.

- Each booster club will have a written philosophy with clear-cut objectives to be carried out by the club.
- Each booster club will have in its constitution procedures for an annual audit. The principal has the right and the authority to audit booster club financial records.
- Each booster club is to develop an annual budget with input from the coach or sponsor and submit it to the Principal for approval prior to the start of the season. A final annual financial report will then be submitted to the Principal at the conclusion of the season.
- The booster clubs will provide a copy of their treasurer's report at each meeting.
- The principal or his/her designated representative will approve all booster club meeting dates, the meeting site, and the time of the meeting.
- Coaches or sponsors of each individual activity are to attend booster club meetings.
 - **No member of the school or a school district's faculty, administration or staff may hold an office in a booster club in which they appear on a signature card for any booster club bank account, or sign checks for a booster club. They can serve in other booster club positions.**
- All fundraisers and projects to be conducted by the booster clubs must have prior written approval of the principal or his/her designee. Booster clubs must follow all Paulding County School District guidelines pertaining to fundraising activities (See School Board Policy regarding fundraising (School Board Policy JK and School Board Policy KEB - regarding Solicitations) and facilities usage (See School Board Policy KG-R). **The Georgia Sales and Use Tax Regulations prohibit Booster Clubs access to the School's Sales Tax Exemption Form.**
- Booster Clubs must abide by all guidelines, rules and policies set forth by The Paulding County Board of Education, State Board of Education, Georgia High School Association and all local, state and federal laws.
- All gifts or donations given 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.

* Any booster club that operates a web site, must have the contents of the site approved by the school principal and/or designee and maintain an accurate and up to date site.

BOOSTER CLUB BUDGET FORM

School

Year-

Booster Club **Sport/Gender** _____/_____

<u>Income</u> (Annual)	<u>PROPOSED</u>	<u>ACTUAL</u>
Gate Receipts		
Entry Fees		
Camps		
Dues		
Donations		
Sponsorships		
Concessions		
Program/Ad Sales		
Fundraisers*		
Other _____		
Other _____		
Other _____		
TOTAL INCOME		

Expenses _____	\$ _____	\$ _____
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- Entry Fees
- Camps
- Uniforms
- Equipment
- Supplies
- Travel/Transportation
- Meals
- Field Maintenance
- Facilities & Equip Rental
- Publicity
- Medical Supplies
- Officials
- Banquet
- Awards
- Other _____
- Other _____
- Other _____
- Capital Expenditures**

TOTAL EXPENSES	\$ _____	\$ _____
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***Principal must approve all fundraisers.**
****All Capital Expenditures must have appropriate approval.**

<i>Coach</i>	<i>Date</i>	<i>Booster Club Representative</i>	<i>Date</i>
_____	_____	_____	_____

<i>Principal/Designee</i>	<i>Date Approved Proposed Budget</i>	<i>Date Approved Annual Budget</i>
_____	_____	_____

BOOSTER CLUB CHECKLIST

Booster Club (Sport/Activity)

School

President: _____

Address: _____

Phone: _____ E-Mail: _____

Vice President: _____

Address: _____

Phone: _____ E-Mail: _____

Secretary: _____

Address: _____

Phone: _____ E-Mail: _____

Treasurer: _____

Address: _____

Phone: _____ E-Mail: _____

Other: _____

Address: _____

Phone: _____ E-Mail: _____

Constitution/Bylaws Submitted (60 days before first contest) Date of submission _____

Proposed Budget Submitted (45 days before first contest) Date of submission _____

Final Financial Report Submitted (90days before first contest) Date of submission _____

Approved List of Fundraisers/Projects (30 days before first contest) Date of submission _____

Liability Insurance (45 days before first contest) Date of submission _____

Certificate of Incorporation (45 days before first contest) Date of submission _____

Principal/Designee

Date

Retain at local school



Form GBAA-1

SUPPORT ORGANIZATION EXTRA-CURRICULAR PAY REPORTING LOG

SCHOOL/DEPARTMENT: _____ **School Year:** _____

Sponsoring Support Organization	Work Activity	Employee Name	Employee SS#	Total Pay

Principal: _____

Date: _____

Submit this form to your Principal no later than June 30 each year in accordance with Paulding County School District Policy GBAA (Dual Pay) governing school support organizational pay for all employees participating in sponsored extra-curricular activities.