

# **Booster Club/Parent-Teacher Organization Guidelines**



Wayne County School System

The Wayne County Board of Education encourages parent participation in all aspects of student life in the Wayne County School System. Booster Clubs/PTO are an important part of the Wayne County Public Schools. Booster Clubs/PTO play an important role in supporting, encouraging, and in advancing the school system's programs. The following rules will serve as guidelines for the establishment and operation of all Booster Club/PTOs that support Wayne County School System:

1. The sole purpose of a Booster Club/PTO is to support a school and its programs. Accordingly, all Booster Club/PTO must be approved by the principal of each individual school.
2. Each Booster Club/PTO will have By-Laws. The By-Laws should be reviewed annually by the club and copies of the By-Laws should be submitted to and approved by the principal before booster activities begin each year. The By-Laws should contain:
  - Organization's purpose, role and objectives
  - Organization's fiscal year
  - Officers, duties of these officers, terms of officers and method used to elect officers
  - No member of the school or school district's faculty, administration or staff may hold the office of Treasurer, appear on a signature card for bank account, or sign checks
  - Rules of membership
  - Rules of voting – only active members should be permitted to vote on business matters
3. All Booster Club/PTOs must obtain a federal tax ID number.
4. All Booster Club/PTOs are **ENCOURAGED** to become incorporated and to file with the Internal Revenue Service for a 501 (c)(3) non-profit, charitable status. Booster Club/PTOs are responsible for their own tax filings. This will enable donors to be able to write off donations on their personal taxes.
5. All Booster Club/PTO fund raisers and projects to be conducted by Booster Club/PTOs must follow all Wayne County Board of Education policies and procedures pertaining to fundraising activities.
6. The "school sponsor" or his/her designated representative will attend each Booster Club/PTO meeting. 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/PTO in some capacity. For Athletic Booster Clubs, the “school sponsor” is the coach.

7. The principal or his/her designated representative should be informed of all Booster Club/PTO meeting dates, the meeting site, and the time of the meeting. All meetings should be open to the public.
8. All gifts or donations given to the school by the Booster Club/PTO will become the property of the school. All requests for assistance by the Booster Club/PTOs must be communicated to the principal prior to the request being made.
9. A listing of each club’s officers, with contact information, must be submitted to the principal at the beginning of each school year.
10. Each Booster Club/PTO should have prescribed accounting procedures to assure that accurate financial accounting for all funds occurs. These accounting procedures must be followed by all Booster Club/PTOs. At a minimum, these procedures should include:
  - A Petty Cash fund MAY be established but is discouraged. If a Petty Cash Fund is established, proper documentation MUST be maintained for each purchase made with cash.
  - Check writing procedures to assure that two unrelated officers of the club sign each check issued. No sponsor will be allowed to co-sign a check issued for support of a group that he/she sponsors.
  - Each check issued will be supported by a paid receipt or an invoice for goods/services rendered on behalf of the Booster Club/PTO.
  - Monthly financial statements should be made available to club members. Annual financial reports should be submitted to the principal.
  - Bank statements should be reconciled and signed in a timely manner by two members designated by the club.
  - The Booster Club/PTO should not incur any debt in the name of the Board of Education, the school system, or any individual school.
  - Alterations to school property must be approved by the Board of Education. If such alterations exceed a total cost of \$5,000, the expenditures should be recorded on the school system’s books to substantiate addition to the fixed assets register.
  - An annual audit of the Booster Club/PTO’s financial records should be performed. This can be done by forming an audit committee within the club. A copy of the audit report should be submitted to the Wayne County Board of Education’s Chief Financial Officer.
  - Booster Club/PTO funds should not be collected by a faculty or staff member of the school during school hours nor co-mingled with any personal funds or any school system funds.

11. The Booster Club/PTO can not use any school system mailing address as its business address.
12. The Booster Club/PTO can not use the school system's federal tax identification number.
13. Booster Club/PTOs may not maintain individual accounts that are earmarked for ONE particular student. Fundraisers must benefit the group as a whole instead of benefiting individual students.
14. Booster Club/PTOs can NOT require a member to participate in fundraising activities nor can members be required to sell or raise a certain amount.
15. Booster Club/PTOs can NOT require a fee from students, nor require students to participate in fundraising activities.
16. Booster Club/PTOs that award scholarships must comply with the following:
  - All qualifying seniors must have the opportunity to apply for the scholarship.
  - The Booster Club/PTO must form a Scholarship Review Committee. This committee must be made up of an odd number of members. Parents of eligible students can not serve on this committee.
  - The qualification criteria for selection of the winner must be communicated in writing to all potential applications before the evaluation of applicants commences.
17. All questions by Booster Club/PTO members concerning policy or procedure of the Wayne County Board of Education are to be directed to the school's principal.
18. The Board of Education may suspend or terminate any Booster Club/PTO for inappropriate conduct or activity.