

Booster^[SS1] ~~Organizations-Club~~ Assurance Letter

Booster ~~Organization-Club~~ Assurance Letter is an agreement between DeKalb County School District (DCSD) local schools and the booster club organizations. All Booster ~~Organizations-Clubs~~ of DeKalb County School District are required to execute and comply by the terms of this Assurance Letter as a condition of their operation. Failure to execute this agreement and/or abide by the terms of the agreement, District policies and regulations and applicable state and federal law^s may result in District action including but not limited to having ~~its~~ authorization to operate revoked by the Superintendent.

Booster Club – Any parent or community led volunteer organization~~s~~ that support~~s~~ school programs in the District, other than PTAs and PTSAs.

Each booster club shall execute this letter and return the original copy to the Principal of the local school and keep a copy on file for their records.

All booster organizations of DeKalb County School District are required to adhere to the following:^[SS2]

1. The sole purpose of a booster club is to support a school and its programs.
2. Each booster club must receive annual authorization to operate by the local school principal.
3. Each booster club will have written bylaws with clearly defined objectives approved by the principal or his/her designee.
4. Each booster club will abide by federal and state laws and all Board policies and District procedures and guidelines.
5. The principal will assign a school sponsor to the relevant school program who will be required to attend all booster club meetings and serve as the official representative of the school as a non-voting member of the booster club's governing body.
6. The principal or his/her designee will be invited and encouraged to attend all booster club meetings.
7. All fund-raising activities in support of the school must be reviewed ~~by the~~ by the principal or his/her designee and be consistent with all relevant Board policies. Any on-campus fund-raising activity must be approved by the principal. Booster club activities must not conflict with or detract from instructional time.
8. The principal and the school sponsor must be notified of elections of booster club officers at least thirty days prior to the election. ~~Each~~ At least one officer shall be a parent or guardian of a student enrolled in the school at the time of election.
9. Each booster club will submit annually a list of officers with contact information, corporate registration or renewal, updated bylaws, and banking information to the principal. The principal is required to maintain a booster club file containing this

information for review by auditors or administration. Each booster club is required to sign a Letter of Assurances with the school annually.

10. Each booster club will prepare an annual budget and allow the principal or his/her designee to review the annual budget prior to each school year to provide advice regarding its effect on the relevant school program. It is advised that each year's budget be approved by the general membership following the principal's review.
11. Each booster club will have its own financial account, separate from the school, and will provide access to its financial records to the principal or his/her designee and to District administration upon request. Booster clubs are expected to follow good business practices in all cash handling matters including use of pre-numbered cash receipts or an electronic system that provides numbered cash receipts that identify the amount, payee, and purpose for the payment, and timely deposit of funds. Booster club funds must never be commingled with student activity funds, PTA or PTSA funds, or other school or District funds. Deficit financing and deferred payments are prohibited.
12. Each booster club must prepare and submit quarterly financial reports to the school principal. The quarterly financial reports must include:
 - a. Statement of Revenues and Expenses
 - b. Balance Sheet with Current Bank Account balances
 - c. Statement of Student Dues and Fees
13. Each booster club will have procedures for an annual financial review at the following levels:
 - a. Booster clubs with annual revenue above \$2500 but less than \$5000 will participate in an annual peer financial review.
 - b. Booster clubs with annual revenues of \$5000 or greater but less than \$25,000 will have a financial review by an accountant who is not an officer of the booster club.
 - c. Booster clubs with revenues of \$25,000 or greater will have an annual financial review by a certified public accountant who is not an officer of the booster club.
14. Annual financial reviews shall be completed no later than three months following the end of the school year, and a copy shall be provided to the school principal. At any time, the Superintendent may order that a booster club's financial records be audited by the District's internal audit department, an independent accounting firm, or other auditor selected by the Superintendent at the District's expense.
14. Booster clubs are required to become incorporated and are encouraged to file with the Internal Revenue Service for 501(c)(3) non-profit, charitable status. Each booster club is responsible for its own tax filings and accounting and must obtain its own federal tax identification number.
15. All disbursements from a booster club's bank account shall be by check or booster-club issued debit card only and shall be properly documented with receipts and/or invoices. No cash distributions or cash payments are permitted. Booster-club issued debit cards shall be issued solely to the booster club president and/or treasurer, each of whom shall be responsible for exclusive use of his/her designated card. Any check issued from the

booster club's bank account must contain the signatures of both the booster club president and the treasurer, although the vice president's signature may be substituted for the president's signature if allowed by club bylaws ~~All disbursements from a booster club's bank account shall be by check only and shall be properly documented. Each check must contain the signatures of both the booster club president and the treasurer, although the vice president's signature may be substituted for the president's signature if allowed by club bylaws.~~

16. A booster club may donate funds to the school or to the District. Upon the receipt of the funds by the school or District, the booster club relinquishes all control over donated funds.
17. A booster club may purchase supplies and/or equipment to be donated to the school or to the District. The booster club's purchase of supplies and/or equipment for donation does not obligate the school or the District to pay the vendor, even if the supplies and/or equipment are delivered directly to the school.
18. All donations given to the school will be accepted in accordance with Board Policy DFK – Gifts and Bequests.
19. District employees may not hold office or serve as voting members of the governing body, of a booster club operating within DCSD. Employees are also prohibited from maintaining any fiduciary relationship or relationship of trust with any booster club operating in DCSD.
20. Booster clubs that do not adhere to these guidelines, including those that exhibit serious financial irregularities, may have their authorization to operate revoked by the Superintendent. The assets of any dissolved booster club will be disbursed in accordance with the club bylaws and state law. If a dissolved booster club has no bylaws, its assets will become the property of the District.
21. The principal may share financial and other information shared by the club with booster membership, parents, community or other staff within their discretion.
22. Booster organizations board members must attend DCSD booster organization orientation and training annually.

By signing below, the undersigned acknowledges that he/she has reviewed and booster club will adhere to the above requirements, all applicable District policies and regulations, including but not limited to LEC and LEC-R, and all applicable state and federal laws and regulations. The undersigned acknowledges that failure to abide by applicable rules, policies, laws and regulations may lead to adverse action by the District up to revocation of the club's authorization to operate by the Superintendent.

Booster Club President/Chairperson

Date

School acknowledgement of receipt:

School Designee

Date

School Principal

Date