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| Level: Procedure L-Interorganizational Relations | Accompanying Policy: LEC | Descriptor Code: P.LEC | Rescinds NEW |
| Descriptor Term: Volunteer Organizations - (Booster Clubs , PTAs, and Foundations) | | Effective Date: | |

Keywords:
Student Discipline:
Policy References:

The following procedure has been established by the Gwinnett County Board of Education as a basic guideline for the establishment and operation of volunteer organizations. The term "volunteer organizations" in this procedure refers to all volunteer organizations that operate to support school programs in the Gwinnett County Public Schools (GCPS), including but not limited to Booster Clubs, PTAs and Foundations, which are subject to other applicable GCPS and State of Georgia rules and regulations. Volunteer organizations desiring to operate on GCPS premises must register with the appropriate GCPS school as prescribed within and must comply with this procedure as a condition of registration:

1. Volunteer organizations, as independent corporations or associations, are solely responsible for appropriate organization and operations and must comply with all applicable statutes and regulations without intervention by or reliance upon GCPS.
2. The sole purpose of a volunteer organization is to support school programs and students. Accordingly, all volunteer organizations must register with the supported school in a manner prescribed by this policy. All existing volunteer organizations must register within ninety days following the effective date of this policy. New volunteer organizations must register within sixty days of formation. Existing volunteer organizations must re-register within thirty days of the start of each school year.
3. A copy of each volunteer organization's by-laws, annual membership-approved budget, and a listing of officers and board members (with contact information) must be submitted to the principal as part of the annual GCPS registration process. Written by-laws shall state a clearly defined purpose and list the objectives of the organization. Any changes to the by-laws and/or officers should be provided to the principal at the time of change to ensure accurate information is on file at all times.
4. Volunteer organizations must follow Georgia law and all applicable GCPS policies and procedures including those pertaining to fund-raising activities and advertising.
5. The principal will designate a "school sponsor" who will work with the volunteer organization in a liaison capacity. The "school sponsor" or his/her designated representative will attend each volunteer organization meeting of the general

membership. GCPS expects that the school sponsor will be included as an ex officio board member of the volunteer organization governing body and will participate, in person or via staff designee, in all volunteer organization governing body meetings. The "school sponsor" must be a full-time GCPS employee at the school supported by the volunteer organization.

6. Subject to volunteer organization bylaws and prior to the annual election, the volunteer organization will announce to its general membership and sponsor, its election calendar for officers and as required by the bylaws, a proposed slate will be presented to the membership for deliberation at an advance time as prescribed. GCPS expects that at the time of his/her election, each officer of a volunteer organization will be a member in good standing as prescribed by the organization's bylaws.
7. Volunteer organization activities must not conflict with or detract from instructional time or objectives. On-premises activities must be scheduled in advance according to the process of the respective school and must be pre-approved by the sponsor.
8. Each volunteer organization will develop a written annual budget, with input from the sponsor. The volunteer organization's budget will be designed to support program needs that cannot be met by the school and must directly support student activities consistent with the "Purpose" section of the organization's bylaws. The school will not confiscate funds or tax volunteer organizations in conflict with organizational "Purpose" as stated in the bylaws although reasonable and customary usage and maintenance fees are anticipated and consistent with the organization's "Purpose" and, with appropriate notice, shall not be unreasonably withheld by the organization.
9. Volunteer organizations are required to pay the entire amount of any coaching/sponsor supplements plus fixed charges for any Board approved programs which they may fund locally. The volunteer organization president will notify the principal of their intention to pay the designated supplement before the coach/sponsor is hired. Any such payments to coaches/sponsors are made through the Business and Finance Division.
10. In its bylaws, each volunteer organization shall include procedures for an annual financial audit/review. The principal and the volunteer organization members will receive a written copy of the volunteer organization's final annual financial report. The superintendent may order, at any time, that a volunteer organization's financial records be audited, at the school district's expense, by an independent accounting firm or qualified accountant designated by the superintendent.
11. Volunteer organizations are required to incorporate and to file with the Internal Revenue Service for 501(c)(3) non-profit, charitable status when required by law. Volunteer organizations must comply with all applicable federal, state, and local statutes including, but not limited to, the submission of annually required IRS filings and state corporate registrations. Smaller organizations must comply with IRS Form 990-N requirements as appropriate.
12. Prior to funds being collected at the start of the school year, all volunteer organizations with total deposits exceeding \$2,500.00 during the previous school year must ensure that all authorized check signers are adequately bonded.
13. Volunteer organizations are responsible for their own tax filings and accounting and must obtain their own federal tax identification number. Volunteer organization funds must never be commingled with student activity funds or other school or school district funds. All funds collected from a volunteer organization fundraiser or otherwise obtained by a volunteer organization must be deposited into the volunteer organization's bank account. Disbursement from the volunteer organization's bank account will be by check only and

all disbursements will be properly documented, i.e., receipts, invoices, etc. GCPS recommends the use of a check request form, installation of proper operating controls, and compliance with annual self or independent audit requirements as specified in the organization's bylaws. Use of bank debit cards are prohibited for all volunteer organizations registered with GCPS. Volunteer organizations are expressly prohibited from using the GCPS employer identification number to open bank accounts or in the conduct of volunteer organization business.

14. Any facilities, equipment, property or property improvements donated to GCPS by a volunteer organization must comply with all policies and procedures set forth by the Board of Education.
15. Volunteer organizations may disburse funds to a school or to the school district. When these funds are deposited in a school or school district account, the volunteer organization relinquishes all control over these funds.
16. No GCPS faculty sponsor or administrator may hold a leadership position, appear on a signature card, or sign checks for a volunteer organization supporting their department or sponsored activity. Any financial obligation incurred by a volunteer organization shall be solely that of the volunteer organization. Any appearance of a volunteer organization conflict of interest by a faculty sponsor or administrator must be specifically avoided and the circumstances reviewed with the principal and approved in writing prior to GCPS employee participation in that activity.
17. The superintendent or the local school principal may, at his/her sole discretion, terminate/suspend and prohibit volunteer organization operations on GCPS premises for any volunteer organization that does not adhere to these guidelines, including, but not limited to, those that exhibit serious financial irregularities. The assets of a dissolved volunteer organization will be disbursed in accordance with the bylaws of the volunteer organization and/or the laws of the State of Georgia.