



BY-LAWS OF THE MANDEVILLE HIGH SCHOOL BAND BOOSTERS, INC.

For fiscal year 2019-2020 and including templates for approvals and waivers



FEBRUARY 1, 2019
MANDEVILLE HIGH SCHOOL BAND BOOSTERS, INC.
75 Robyn Place, Mandeville, La. 70471

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Article I—ORGANIZATION NAME

This organization is a non-profit association and is named the Mandeville High School Band Boosters, Inc. In accordance with the St. Tammany Parish School Board's (STPSB) Superintendent's Booster Club Guidelines (Appendix 1), an annual approval (Appendix 2) to use the school's name, Mandeville High School, in our booster's name is maintained in the principal's office.

Article II—BOOSTER MISSION and VISION STATEMENTS

Our mission is to support the Mandeville High School Band Program. We empower supporters to help band members achieve greatness through effective fundraising, logistical support and positive encouragement.

Our vision is to be recognized and respected in the community as the booster supporting the "Hardest Working Band in the Land" and to be the "go-to" authority on booster operations for the parish.

Article III—BY-LAWS PURPOSE AND MANAGEMENT

The purpose of these by-laws is to provide rules and operating procedures for the organization. These by-laws are jointly reviewed by the principal and booster officers. Principal approval is obtained annually and filed with the principal's office. (Appendix 2) As directed by the STPSB Booster Club Guidelines, these by-laws contain details of the rules for membership, defines the fiscal year and organizational structure/governance and describes the methods used to elect officers.

Any amendment to these by-laws during the fiscal year must:

- a. Obtain two-thirds vote of the executive board in support of the changes
- b. Obtain and maintain principal's approval to the changes
- c. Document the revision in the revision history (date and purpose)

Our organization does not seek to control or direct the technical activities or policies of the band directors and/or guard instructors. This booster club will operate in accordance with all STPSB rules and regulations, which takes precedence over these by-laws. The school's principal has final authority on the existence of and all activities of Mandeville High School Band Boosters, Inc.

Article IV—MEMBERSHIP AND VOTING

Membership

The organizational structure shall consist of two classes of members and both classes must have paid the current fiscal year's booster's dues to be in good standing. The annual dues for membership (both classes of members) for the upcoming fiscal year shall be the amount approved by the Executive Board members. If no change is proposed from the previous fiscal year, the dues shall remain the same. The fiscal year runs from July 1-June 30.

The two classes of members are defined as follows:

General Member—can be any parent/guardian of a band student in the current band program or a person who has acquired the Executive Board's approval. General members may also serve as Officers of the Board, committee members, or chair committee heads as needed.

Executive Board Member—any parent/guardian of a current band student, or a person who has acquired the Executive Board's approval (2/3 vote) may serve on the executive board if the person has been properly elected according to the election process described herein. The minimum number of members present to conduct business is 2/3 of the executive board (currently, this is at least 7 executive board members) and this defines a quorum. Executive Board members are also General Members. School employees may not serve on the Executive Board at the same school of employment but may serve as an officer at another school.

Voting

Each member in good standing shall have one vote per child in the band program on all matters under consideration (proposed motions) by the membership at a meeting of the membership. (Good standing is defined as having up to date booster payments made and recorded by Treasurer.)

Except for Advisors, the Executive Board members shall have one vote on all matters under consideration (proposed motions) by the Executive Board at Executive Board Meetings. In all cases where possible, the board will make every attempt to follow Robert's Rules of Order for procedure to propose and accept by two-thirds vote proposed motions. In the interest of 21st century technology and instant information, these procedures can and will be carried out via email. Voting by email will serve as documentation to motions voted in and will be maintained by the Secretary.

The process for voting:

1. A member will propose a motion for consideration.
2. Another member seconds the motion.
3. The chair restates the motion.
4. The chair asks if there is any debate.
5. The chair puts the motion to a vote.
6. The chair announces the result of the vote.

The President shall not raise motions, rather he/she will entertain motions. Only in cases where voting results in a tie, the President is allowed a vote and his/her vote serves as an Executive Decision.

Article V—GOVERNANCE, NOMINATIONS, AND ELECTIONS

Governance—Governing the Mandeville High School Band Booster, Inc. is an Executive Board made up of members elected from the general membership and includes a President, President-Elect (1st Vice President), Sponsorship/Fundraiser Chairperson, Concession Stand 1st Chairperson, three Vice Presidents (2nd, 3rd, and 4th Vice Presidents), Secretary, Treasurer, Head Chaperone, Guard Liaison and Advisors (Band Directors).

There is a limit of two consecutive terms of service for the Executive Board's President and Treasurer. In the event current position holders are re-elected that exceeds the two-term limit, a two-thirds vote is required for approval. Outgoing Presidents and Treasurers are required to turn records over to the incoming board members within 30 days of election. Records are kept for 5 years for audit purposes by the Secretary.

Nominations—Nominations are to be received and recorded by the Secretary between March and May meetings. Nominations may also be allowed via email, or outside and outside this time frame in cases of unusual circumstance. All nominations must have consent of the nominee before being officially recorded or publicized to the general members.

Elections—Elections are held every May for new Executive Board Members and for Officers of the Board. Only members in good standing can hold an Executive Board position. A member shall hold only one board position at a time. Elections are held at the last scheduled meeting of the academic school year in May. Election shall be by show of hands where a majority of all votes of the members present shall elect a new board member. If two or more candidates seek the same board position, the Executive Board shall organize voting by secret written ballot. If the current President deems the booster board members are in favor of election of a runoff by show of hands, the Executive Board may forego the secret ballot voting method.

Newly elected roles begin June 1st. In case of a vacancy in the office of president, the 1st Vice President shall serve for the unexpired term and continue duties of the 1st Vice President. If the 1st Vice President is unable to fulfill the duties of President, the position will be opened to subsequent Vice Presidents upon

approval of the Executive Board. In the event of a vacancy in an elective board position other than the President, the executive board may fill an unexpired term by appointment. The President position shall be filled from current board members, if possible. An exception can be made when no other Executive Board member accepts a nomination for the position. In this case, nominations may be submitted for individuals outside of the current Executive Board.

Elected positions may not receive any compensation or anything of value for their services. Board members, officers, and other members may receive reimbursement for expenses incurred on behalf of the Mandeville High School Band program in accordance with the procedures set forth in these by-laws.

Article VI—DUTIES OF EXECUTIVE BOARD MEMBERS

All Vice Presidents are responsible for ensuring all committees are organized with an adequate number of members and that each booster club member has the opportunity to be assigned to a committee. All volunteer position sign-up needs in Charms shall be created by the assistant band director at the direction of individual committee chairs, unless chair person has access to do so themselves within the Charms system.

An Annual Report shall be created by each Executive Board member by the end of May of each year and submitted to the Secretary for record of activity and communication to newly elected officers.

President:

1. Communicate with the band directors and all other officers of the organization
2. Maintains EIN with the Secretary of State and ensures annual update of such
3. Presides and maintains order over all meetings
4. Approves the appointment of committee chairpersons by vice presidents that are deemed necessary to fulfill the business and activities of the organization subject to the approval process (nominations...voting) of the executive board.
5. Serves as ex-officio on all committees
6. Attends most of the home and away football games and other activities such as trips, festivals, and fundraising activities.
7. Leads by example in volunteering for band activities.
8. Conducts annual compliance review of by-laws with parish guidelines prior to obtaining principal's approval. Review happens after elections of new executive board members in May.
9. Acquire annual approvals and waivers (by-laws reviewed, name usage, and audit/reports reviewed--obtain principal's signature) in August.
10. Manage yearly audit proceedings and records.

1st Vice President:

1. Serves as the President Elect
2. If President takes a second term, the 1st Vice President can also stay on by two-thirds vote.
3. Appoints the committee chairs to fulfill the business and activities of the following committees and serves as chairperson of each in the absence thereof:

- a. Concession Stand Committee
- b. Sponsorship and Fundraising Committee

4. Serves as an auditor on the audit team for end of fiscal year financial audit.

First Concession Stand Chairperson:

1. Maintains inventory of sale items (food, drinks, and candy)
 2. Oversees all monies and coordinates with Treasurer to ensure enough bank prior to each game and close out each game with Treasurer to ensure financial accountability.
 3. Oversees set up
 4. Requests and manages volunteer sign ups in the Charms system for each game
 5. Work with local vendors for maintaining operability of equipment (Coke machine)
 6. Work with sponsor chair for donated food items
 7. Clean up
- Coordinates with Equipment Manager Chair to move items in/out of storage.

Sponsorship and Fundraising Chairperson:

1. Seek sponsorship for the band program
2. Ensure sponsor items advertised are met (i.e., ads, shouts outs, certificates, decals...)
3. Maintain contact with sponsors to ensure continuity from year to year
4. Work with 1st Vice President on all concert publications
5. Find and manage fundraisers throughout the year

2nd Vice President:

1. Appoints the committee chair to fulfill the business and activities of the following committee and serves as chairperson in the absence thereof:
 - a. Dress Uniform Chair:
2. Pep Uniforms:
 1. Ensure current pep uniform is available for upcoming year and validate prices. (If discontinued, new styles/prices need to be approved.)
 2. Prepare display shirts in sizes during BaM (bandamonium) for students to try on. Requires early communication with distributor.
 3. Instruct parents at BaM on uniform usage
 4. Order accordingly and distribute upon receipt.
 5. Maintain communication with band directors to ensure all students staying in band are equipped properly.
 6. Acquire notification from band directors the list of leaders for store to embroider leader title. (Store will not embroider without proper identification from band directors.)
3. Practice Uniform:

1. Ensure current practice uniform is available for upcoming year and validate prices.
(If discontinued, new styles/prices need to be approved.)
2. Prepare display shirts in sizes during Freshman Camp (June) for students to try on.
Requires early communication with distributor.
3. Instruct parents at BaM on uniform usage
4. Order before band camp and distribute 2nd week of band camp.
4. Spirit Gear:
 1. Magnets
 2. Window Decals
 3. T-shirts (anchor/clef note t-shirts)
 4. Hats
 5. Miscellaneous (water coolers, towels, etc.)
5. Miscellaneous Wear (t-shirts, senior pins)
 1. Coordinate with necessary chairpersons/others on the following:
 - a. 8th grade night
 - b. Prop crew needs
 - c. White t-shirts for band campAny other t-shirt needs (Disney trip, etc.)

3rd Vice President:

1. Appoints the committee chair to fulfill the business and activities of the following committee and serves as chairperson in the absence thereof:
 - a. Equipment and Prop Management
2. Begins working with band directors in December for following year's show prop design.
3. Organizes and manages all transport of all props and band instruments.
4. Organizes and coordinates with CS chairperson the movement and storage of concession stand equipment.
5. Works with personnel to help build or modify props as needed.

4th Vice President:

1. Appoints the committee co-chairs to fulfill the business and activities of the following committee and serves as chairperson in the absence thereof:
 - a. Band Camp Committee
2. Manages all aspects of band-a-monium.
3. Manages the transportation of band students and color guard to all football games, i.e.—schedules all bus needs.
4. Manages all banquet needs.
5. Manages all parade needs.

Head Chaperone:

1. Ensure the medical bag is stocked and travels with the band to all games, competitions, and parades.
2. Provide medical attention to students who have minor injuries. (Band-aids, icepacks, etc.) Chaperone is not responsible for specialized medical care or emergency medical treatment.
3. Secure and assign chaperones to buses to away football games, competitions, and parades. Manage chaperones so that they ensure student behavior adheres to St. Tammany Parish guidelines (i.e. girls separated from boys) and communicate any misbehavior or other student activity issues to the band directors immediately upon awareness of said behavior/issues.
4. Enter chaperone needs into Charms for games, parades, and competitions.
5. Provide chaperones with proper instructions and procedures to manage students.
6. Manage stadium needs—water coolers and cups.
7. Ensure students clean up areas before vacated them.

Guard Liaison

1. Responsible for maintaining an open line of communication between the guard instructor(s), band director(s), and the band booster members.
2. Responsible for coordinating guard volunteers/chaperones for events where the band is not present.

Treasurer

1. Serves as the chair of the budget committee.
2. Is responsible for presenting the budget to the general board for review and for presenting the budget for adoption at the first general meeting of the fiscal year.
3. Files appropriate tax forms as necessary to preserve the tax-exempt status of the organization.
4. Reconciles the monthly bank statement with the organization's budgeting software (Charms).
5. Prepares all bank deposits, and keeps accurate records of same.
6. Maintains accurate records of all payments made, and all income received.
7. Brings cash to the concession stand prior to home games for the operation of such, and will reconcile the register at the end of the night with the concession stand manager. The Treasurer will prepare a deposit for the bank within 24 hours for concession income.
8. Brings cash to the holiday concerts (Winter and Spring) for admission change, and collect

the admission income at the end of the night. The Treasurer will prepare a deposit for the bank within 24 hours for concert income.

9. Renews the Booster Insurance yearly.

Secretary

1. Creates and distributes internal communication for the boosters, i.e., newsletter.
2. Maintains an accurate record of the proceedings of the organization and executive committee, including all electronic communications, motions discussed and voting thereof.
3. Provides a copy of these records to each member of the executive board and to the band director(s) within two weeks of each meeting. This can be done via email.
4. Maintains a copy of the by-laws.
5. Serves as an auditor on the audit team for end of fiscal year financial audit.
6. Monitors meetings for attendance/voting privileges.
7. Receives and records all nominations for positions during normal nomination period and any other unusual circumstances where nominations must be held outside normal period. The record should include consent of the nominee.

Advisors (Band Directors)

1. Are members of the Executive Board
2. Must attend all meetings.
3. Communicates to the booster club the needs of the band.
4. Coordinates the work of the booster club with the total school program
5. Obtains approval for all fundraisers from the principal
6. Manages input of sponsorship logos and data on website
7. Coordinates volunteer needs on Charms app with each committee chair
8. Send notifications to general members for changes to scheduled meetings at least 2 weeks prior via email.

Article VII—DUTIES OF OFFICERS OF THE BOARD

2ND Concession Stand Chairperson

(Positions under 1st VP; works with 1st Chairperson)

1. Maintains inventory of sale items (food, drinks, and candy)
2. Oversees all monies and coordinates with Treasurer to ensure enough bank prior to each game and close out each game with Treasurer to ensure financial accountability.
3. Oversees set up
4. Requests and manages volunteer sign ups in the Charms system for each game
5. Work with local vendors for maintaining operability of equipment (Coke machine)
6. Work with sponsor chair for donated food items

7. Clean up
8. Coordinates with Equipment Manager Chairperson to move items in or out of storage.

Dress Uniform Chairperson

(Position under 2nd VP)

1. Fitting and sizing, ordering, and storing all dress uniforms.
2. Maintaining uniform closet and the master uniform list for all students.
3. Cleaning twice a year if necessary
4. Distribution of uniforms and helmets on days (games/competitions) as needed.
5. Ensure all uniforms returned and placed in proper storage area after usage.

Prop and Equipment Chairperson

(Position under 3rd VP)

1. Coordinates committee and assigns positions for prop management
2. Instructs committee members on proper handling techniques while moving or stabilizing props on the field.
3. Works with 3rd VP and directors for proper placement of props (including unloading, set up, take down and loading)
4. Follows instructions from 3rd VP as requirements for this position must remain fluid.

Band Camp Chairpersons

(Positions under 4th VP)

1. Ensure volunteers are available to work everyday
2. Ensure tents are obtained and placed on field where directors designate
3. Ensure lift is obtained and scheduled for delivery and pick up at appropriate time/dates
4. Ensure snacks are available everyday
5. Secure golf cart
6. Assist with photographer for pictures
7. Organize pot luck event for students on the last day of band camp
8. Coordinate with sponsorship committee for all snacks and band camp equipment

Information Manager

1. Maintains band website—works closely with sponsorship chair.
2. Renews website and paying fees when due.
3. Maintains all media posts and any publicity for band news, including advertising for fundraising events, such as yearly gala.
4. Maintains membership and monitors posts on social media applications, including Facebook.
5. Photography and Videos—ensures photos and videos are captured and uploaded to various platforms as needed.

Freshman Liaison—limited to one year and must be 10th grade parent or higher

1. Oversees and manages 8th grade night
2. Freshman camp proceedings.
3. Ensuring freshmen parents are well informed.
4. Conducts meeting (Mini-band-a-monium) for freshmen parents.
5. Works with band directors on open house night to help any new parents with questions.

Article VIII--COMMITTEES

Standing Committees

The standing committees are those that function at specific times every year or have significant impact upon total operation of the MHS Band Boosters organization. These shall consist of members from the general membership and shall not be limited in number.

The standing committees include, but are not limited to:

1. Concession Stand Operations
2. Uniform Management
3. Band Camp
4. Equipment Management
5. Sponsorship/Fundraising
6. Budget

Concession Stand Operations

1. Inventory of sale items (food, drinks, and candy)
2. Oversee all monies and coordinate with Treasurer to ensure enough bank prior to each game and close out each game with Treasurer to ensure financial accountability.
3. Oversee set up
4. Ensure volunteers are on hand to cook and serve
5. Work with local vendors and sponsors
6. Clean up

Uniform Management

1. Help Fit Students each year and oversee all ordering
2. Sew (hems/snaps) and repair uniforms
3. Manage dress uniform cleaning and organize upon return
4. Order/ Distribute socks, shoes, gloves, practice uniforms (shirts and shorts)
5. Acquire and maintain black sock “bank”,
6. Organize committee volunteers

Band Camp

1. Ensure tents are obtained and placed on field where directors designate
2. Ensure lift is obtained and scheduled for delivery and pick up at appropriate time/dates
3. Ensure snacks are available everyday
4. Secure golf cart
5. Assist with photographer for pictures
6. Organize pot luck event for students on the last day of band camp
7. Coordinate with sponsorship committee for all snacks and band camp equipment

Equipment Management

1. Prop Design: Build Props, Paint and Maintain Props, Field Crew (Performances)
2. Marching Band Pit Crew: Drive Truck, Load, Unload Crew, Pit Crew at Home and Away Games, Help Build (if necessary)/Maintain Pit Boxes

Sponsorship & Fundraising

All fundraiser activities are to be approved by the band directors. The band director will complete all necessary paperwork and submits it for approval to the school principal, who has authority to approve the activity and the overall control of such activity.

Any sponsorship merchandise cannot be shipped to the school unless the principal has agreed in advance and no merchandise not belonging to the school (loaned equipment) cannot be stored on school premises without the authorization of the school principal or designee.

Students are permitted to handle funds and participate in approved fundraising activities conducted by the booster.

1. Seek sponsorship for the band program
2. Maintain contact with sponsors to ensure continuity from year to year
3. Work with 1st Vice President on all concert publications
4. Find and manage fundraisers throughout the year

Budget

Committee forms as needed and is directed by Treasurer.

Special Committees

Special Committees may be established by the President for specific assignments throughout the year.

An Annual Report shall be created by each Executive Board member by the end of May of each year and submitted to the Secretary for record of activity and communication to newly elected officers.

Article IX—MEETINGS

The latest edition of *Robert's Rules of Order*, revised shall govern the organization and meeting procedures in all cases to which they are applicable and not inconsistent with these by-laws.

All meetings must be accompanied by at least one advisor.

The booster has two types of meetings—General membership meetings and Special Meetings.

1. General meetings will be held on the third Wednesday of every month. The primary objective of the last meeting of the school year is to receive and record all annual reports and elect new Executive Board members.
2. Special meetings may be called at anytime by the President, a majority of the Executive board, or by the band directors. Only business for which the meeting was requested may be transacted. Special meetings include the following:
 - a. Budget meetings—held every May at the end of the school year after the last general meeting of the fiscal year and is used to set the next school year's budget. Booster dues for the upcoming fiscal year shall also be approved.
 - b. Executive Board meetings—held as needed for various items of discussion.

At least two weeks' notice is required to change a scheduled meeting and notification must be made to members of the new date and time. It is the responsibility of the advisor to make this notification to all members via email. However, a notice will also be posted in the band's Facebook page by the 3rd Vice President.

Article X—FINANCIAL ACCOUNTABILITY AND TRANSPARENCY

Mandeville High School Band Booster, Inc. is a non-profit organization, and shall obtain its own Employer Identification Number (EIN). The President will file the necessary paperwork online with the State of Louisiana each year, updating each board members name, and the organization's address, which will be

listed as the President's home address. The Treasurer will file the necessary tax returns each year at the end of June to maintain the non-profit status.

Record Keeping

The President, Secretary and the Treasurer shall turn over all records to the incoming officers within 30 days of election. Records should be kept for a period of 5 years for audit purposes.

General Financial Information

A budget meeting will be held in May of each year, after the election of new officers. The Treasurer will chair the meeting, and all Executive Board Members should attend to present input on the upcoming year's financial needs. The budget will be approved by the board, then presented to the members for adoption at the first General Meeting of the fiscal year. The budget will also be shared with the principal for review, but does not need an official approval from the principal according to the STPSB's Guidelines for Booster Clubs.

Internal Controls

1) *Bank Account and Reconciliation*

A checking account shall be established at a bank or credit union with at least two board members on the signature card, one being the Treasurer. Checks under \$5,000 shall require only one signature; checks over \$5,000 shall require two signatures. All checks will be recorded in the checkbook register, and in the organization's budgeting software (Charms) by the Treasurer.

The Treasurer will reconcile the monthly bank statement with the organization's budgeting software (Charms) each month and present a report at the General Meeting. The reconciliation documents and bank statement shall be printed out and kept in a file by the Treasurer for review by any member at any time.

In an emergency and on approval of the president or Vice president(s), the Treasurer can disburse funds up to a limit of one hundred dollars (\$100). Such disbursements shall be reported to the organization at the next executive board meeting.

2) *Cash and Receipts / Monies Received*

Cash and checks received by the booster organization for dues, fundraising, etc. shall be given to the Treasurer for deposit to the bank. A cash receipt shall be recorded for cash received.

3) *Bank Deposits*

The Treasurer will prepare all bank deposit slips along with a detailed sheet describing the funds being deposited, (cash and checks, including check numbers and payor), and deposit the monies with the bank within 48 hours of receiving same. The description sheet along with the deposit receipt shall be kept in a file by the Treasurer, and all deposits will be recorded in the organization's budgeting software (Charms).

4) *Concession Cash and Receipts*

The Treasurer will be required to supply the Concession Stand with cash for its operation during home games. Due to the nature of this process and security reasons, details are purposely omitted from this document. However, all transactions are well-documented and carefully recorded in the booster's financial records. If any person would like to understand this process further, the Treasurer and President shall take reasonable measure to ensure transparency. The concession cash and all receipts are tallied for deposit with the bank within 24 hours.

5) *Disbursements / Payments*

Checks should only be generated with proper documentation (i.e. invoice, original receipt, approved quote, etc.). The documentation shall be kept in an invoice file by the Treasurer.

Article XI—AUDIT PROCESS

At the end of the fiscal year, an audit of the financial records will be conducted by an audit committee. The audit committee will consist of the Secretary, the 1st VP, and if possible a third individual who may or may not be an Executive Board member. The auditors shall not be associated with the day to day financial activities of the booster organization.

The primary objectives of the audit are to:

1. Validate the Treasurer's financial reports exist—Ensure all reports are in existence by visual inspection.
2. Ensure the cash balance is accurate—Compare bank statement (latest) with Charms Ledger Accounts.
3. Determine Procedures have been followed for handling booster funds as described by by-laws—Inspect at least 3 randomly selection processes by validating cash/check receipts and logbook notations (or Charms line items/entrances) exist.
4. Ensure that expenditures are consistent with the organization's by-laws—Visually inspect current year's Waiver for Financial Operation (Appendix 3).
5. Ensure all revenues have been appropriately received and recorded—Select and inspect a randomly Income Line Item in Charms and validate against records (bank statement). This step can also serve as one of the 3 in Step #3 above.

All auditors must sign the audit report indicating their agreement with the findings. If any discrepancies were uncovered during the audit, the audit team will bring them to the attention of the President. Following, the audit team will either allow the correction of the discrepancy during the audit if deemed possible, or the audit team will provide within one week to the Treasurer a Corrective Action Plan (CAR), to which the Treasurer will respond and correct the discrepancy within one week of receiving the CAR. Once all corrective actions have been completed and validated with the audit team, the 1st VP will send the report (minus the CAR and resolution steps) to the general members. The report will be shared with the general membership.

Any record shall be made available to the audit team as requested.

All findings and reports will be maintained for record keeping for 5 years.

Article XII—DISSOLUTION

Upon dissolution or disbandment of this organization, any and all unallocated cash funds shall be turned over to the school for exclusive use in the band program.

Appendix 1—Superintendent’s Booster Club Guidelines

(Revised with Public Input)

Booster Clubs and Support Organizations Policy

The St. Tammany Parish Public School System recognizes that schools receive substantial assistance in providing co-curricular and extracurricular activities that are linked to its primary mission of meeting the academic, social, physical, and emotional needs of its students through support groups that form to lend help in a variety of ways. School programs are enriched and enhanced through the efforts of parents/guardians and other interested community members who form booster clubs and similar associations. Generally, these associations are organized to promote, advance, and financially support student participation in sports, music, ROTC and other activities.

While such organizations have no official link to the school or School System, there is reason to help ensure that operations are conducted in a manner that follows acceptable practices. Moreover, it is important that the school exercise its authority in making sure that it is associated with sound and reputable organizations and that any efforts undertaken on its behalf are approved by the school principal.

Therefore, the School Board assigns the Superintendent the responsibility to develop guidelines to govern booster clubs and other organizations that form to support school co-curricular and extra-curricular programs. Such procedures shall include any roles and responsibilities deemed necessary to help ensure sound fiscal policies to govern money collections and recordkeeping as well as internal and external controls. One organization that is not governed by this policy is PTA/PTSA, when associated with District, State, and National PTA, as this well established organization provides strong systemic structures for assistance and oversight and has been recognized as a School System partner in all schools.

While it is not the intention of the School Board to direct the management of booster clubs or other organizations that support our mission of providing high-quality experiences for students, it is critical that our community trust that those who solicit and manage funds intended to serve our students are operating in a sound, reliable fiscal mode of operation. It is also imperative that fund raising and other efforts to support school programs operate in concert with the administration and staffs of our schools.

Adopted April 9, 2009

Superintendent’s Booster Club Guidelines

(Revised with Public Input)

I. Introduction

A booster club is a group of parents/guardians and/or interested adult community members who are authorized by the school principal to form an organization to enhance a program, activity, or athletic team through fundraising and services. The booster club must have approved by-laws and a statement of purpose on file in the principal’s office. All decisions related to the day-to-day operations of the school sponsored activity are the sole responsibility of the faculty sponsor/coach under the supervision of the principal. The following general rules apply to organizations that form as booster clubs:

A. The school principal has final authority on the existence of and all activities of a booster club.

B. School-allied organizations such as booster clubs, except for PTA/PTSA, may not incorporate the school’s name as part of their official name (i.e., “Slidell High Basketball Booster Club” should be “Tiger Basketball Booster Club” or similar) without the annual written approval of the school principal. A school principal may rescind permission for an organization to use the school name in its title at any time with written notice. An appeal of the

principal's decision not to allow an organization associated with the school to use the school name may be made to the Superintendent. The decision of the Superintendent is final.

C. The members of a booster club are the parents/guardians and/or interested adult community members who support the activity or team that the booster club has been authorized to support.

D. A minimum of one general membership meeting per year shall be held.

E. A faculty sponsor/coach must attend all general and board meetings. Minutes of all meetings shall be maintained with copies to the faculty advisor/coach and to the school principal.

F. The role of the faculty sponsor/coach is to serve as a liaison and to communicate to the booster club membership the needs of the program and/or activity. The faculty advisor/coach coordinates the work of the booster club with the total school program. The faculty advisor/coach is not a member of the booster club and may not serve as an officer of the organization. If the booster club has an executive board, the faculty sponsor/coach is to serve on that board in an advisory capacity.

G. A booster club does not have to maintain an executive board. However, if a board exists, the membership should include parents/guardians and/or interested adult community members. School employees may not serve as officers of booster clubs at the school of employment. However, school employees may serve as an officer at another school.

II. Booster Club By-Laws

A. Each booster organization must develop and maintain by-laws that are jointly reviewed on an annual basis by the school principal and the booster club officers.

B. The by-laws shall contain the detail of the rules of membership.

C. This document must address the organization's fiscal year, organizational structure and the method used to elect officers.

D. There should be a limit of two consecutive terms of service for the President and Treasurer. In the event a booster club elects someone to serve more than two consecutive terms of service, a two-thirds vote is recommended for approval.

III. Audit Committee

A. At the end of the fiscal year, an audit of the booster club's financial records shall be conducted by an audit committee.

B. The audit committee should be made up of individuals who are independent from day-to-day financial activities. Ideally, this audit should be performed by a group of three individuals; however, if the membership size does not allow, the audit may be performed by two individuals.

C. The primary objectives of the audit are to:

- Verify the accuracy of the Treasurer's financial reports;
- Ensure that the club's cash balances are accurate;
- Determine that established procedures for handling booster funds have been followed;
- Ensure that expenditures occurred in a manner consistent with the organization's by-laws; and
- Ensure that all revenues have been appropriately received and recorded.

D. All members of the audit committee shall sign a statement indicating their agreement with the findings detailed in the report.

E. The audit committee shall make a report to the general membership upon completion of the audit. Any discrepancies noted shall be brought to the attention of the president of the organization and a resolution reached prior to presentation.

F. All officers of the organization shall make records available as requested by the committee.

IV. Fund Raising Procedures

Booster clubs are required to observe the following procedures related to fund raising activity:

A. All booster club activities and fundraisers are to be approved by the faculty sponsor/coach. The faculty sponsor/coach completes all necessary paperwork and submits it for approval to the school principal. The principal of the school has the overall responsibility for approving fundraising activities and the control of all activities.

B. Booster clubs cannot use the School Board tax ID number and are not entitled to use the school's tax-exempt status when making purchases. The booster club must order the merchandise in its own name as it is responsible for the payment of the merchandise. Ordering merchandise in the name of the school implies liability for the expense will be assigned to the school in case the booster club does not pay for the merchandise. Merchandise ordered by an outside organization must not be shipped to the school unless the school principal has agreed in advance to permit that the merchandise be shipped to the school. No merchandise can be stored on school premises without the authorization of the school principal or designee. Notwithstanding the principal's consent, the school will not assume responsibility for theft, loss or damage to merchandise stored on school premises.

V. School Sponsored Activities

A. Allowable activities meeting any of the following criteria are considered school sponsored, and shall be accounted for through the school's accounting system:

- Activities of any kind that involve a school employee handling or controlling monies as part of his/her involvement in the activity and/or overall employment responsibilities;
- Activities of school recognized student groups; i.e., classes and clubs;
- Activities that are considered "extra-curricular" or extensions of the school program (i.e., Athletic games, Classes and Clubs events) wherein student talent in the event is utilized and for which an admission/participation fee is charged.
- Revenue generated from admission/participation fees must be accounted for in the school's accounting system. However, at the principal's discretion, business transactions related to events involving student talent, such as the sale of event programs and concessions, may be conducted separately by a booster organization.
- Activities involving merchandise purchased for re-sale by the school or a school employee, or that comes at any time into the direct custody of a school employee.

B. Students are permitted to handle funds and participate in approved fundraising activities conducted by booster club(s).

VI. Booster Club Finances

Booster Clubs are independent organizations that should take steps necessary to protect officers and board members from liability and losses. It is recommended that such organizations pursue non-profit status. It shall be the responsibility of each organization to seek legal and financial advice and to take steps that will best serve its members. Monies raised by the membership are considered to be private funds and not public funds. Each organization shall obtain its own Employer Identification Number (EIN).

The EIN identifies the club as a non-profit organization and this number should be used on all bank accounts and tax returns. An application for a EIN can be completed online at <http://www.irs.gov/business/small>.

The following minimum financial practices are required to operate as an approved booster organization:

A. Record Keeping

The secretary and treasurer of the organization shall turn records over to the incoming officers within 30 days of election. Records should be kept for a period of 5 years for audit purposes.

B. General Financial Information

The organization's by-laws shall stipulate the creation and approval, by its membership, of an annual budget. This is typically done in late spring or early fall for the upcoming school year. The budget shall be submitted to the school principal to review for reasonableness.

C. Internal Controls

In order to protect the booster club, its members, and its financial well-being, standard internal controls shall be in place. The following is a summary of basic internal controls necessary to prevent the loss of funds through carelessness, mistakes, or misappropriation:

1. Bank Accounts

Booster organizations shall establish a checking account at a bank or credit union. Accounts should be established with at least three individuals on the signature card. Checks should require the signature and authorization of two club officers. Another individual should review the bank statement and its contents for reasonableness and compliance with Treasurer reports, the budget, and the ongoing business of the organization.

Bank statements should be reconciled within 30 days of the date of the statement to ensure that possible inaccurate transactions are identified and communicated to the financial institution for correction.

2. Cash And Receipts

All cash collections received by the booster organization for fees, dues, fundraising, etc. should be deposited upon receipt. Deposits shall be made daily if the total receipts on hand exceed \$250. If daily receipts are less than \$250, deposits shall be made within one week even if the receipts for all days combined are less than \$250. All monies should be deposited prior to holidays and weekends.

Funds received should be supported by some type of record documenting the source and amount of funds (tabulation of monies collected form, cash receipt form, ticket sales record, etc.). Documentation should be readily available for audit purposes.

Cash should be adequately safeguarded at all times.

Booster club funds collected should not be maintained at a member's home. Every effort should be made to balance funds collected the day of the event, prepare appropriate deposit documentation and submit to a bank of bank night drop for deposit and safekeeping. Money from concession sales should be handled in the same manner.

3. Disbursements

Checks should not be generated without proper documentation (i.e. invoice, original receipts, etc.). Documentation should also include the signature of the President or Vice President. Checks should require the signature of a second officer. Checking account debit cards should not be used due to the second signature requirement for all disbursements.

Cash payments shall not be made to School Board employees for services associated with booster activities.

4. Cash Receipt Procedures

All bank deposits should be recorded in a cash receipts book. The receipt book is a bound book containing a pre-numbered original and a carbon. The original should be given to the person from whom the money is collected and the carbon copy is retained in the book as part of the booster club's permanent record. A separate pre-numbered receipt should be written for each category (fund raisers, dues, hat sales, etc.) being deposited in the bank.

5. Bank Reconciliation

Upon receipt of the monthly bank statement, the balance indicated on the statement should be reconciled to the bank account balance in the general ledger as of the last day of the month. The reconciliation should be completed within 30 days of the date of the bank statement. Most banks send a reconciliation form that can be used to balance with the general ledger.

VII. Scholarship Programs

If the booster club decides to offer scholarships to graduating seniors, the program shall be consistent with those in existence at the school or School System. All qualifying seniors must have the opportunity to apply for the scholarship(s). The school principal and lead counselor should be consulted regarding the establishment of an application process to ensure that implemented procedures are consistent with other scholarship programs on the school campus. The application process should be clearly communicated, and the application forms readily available to all potential applicants and their parent and/or guardian.

VIII. Special Circumstances

The Superintendent's guidelines are intended to be flexible enough to allow for unforeseen situations and instances where it is too onerous to apply some provisions. In some cases, support organizations may form for short term or special circumstances or may be of such small membership that compliance with some guidelines may be difficult or unnecessary. To allow for special issues, an organization may ask for waivers or special consideration by making requests in writing to the school principal. If the school principal approves, the request shall be passed on to the Superintendent for final approval. If the school principal denies the request, an appeal of the decision may be made to the Superintendent. The decision of the Superintendent shall be final.

Appendix 2—Approval for Name Usage and Current By-Laws

Booster Annual Written Name and By-Laws Approval

2019-2020

We, the ***Mandeville High School Band Boosters, Inc.***, respectfully submit our booster name for written approval as stated in the Superintendent's Booster Club's Policy:

"School-allied organizations such as booster clubs, except for PTA/PTSA, may not incorporate the school's name as part of their official name (i.e., "Slidell High Basketball Booster Club" should be "Tiger Basketball Booster Club" or similar) without the annual written approval of the school principal. A school principal may rescind permission for an organization to use the school name in its title at any time with written notice."

The Mandeville High School Band Boosters request to continue in the tradition of incorporating the school name as part of our official name with the written approval of Principal, Mr. Bruce Bundy.

We are also requesting approval for our current by-laws which will govern our actions for the upcoming school year of 2019-2020 as stated in the Superintendent's Booster Club Policy:

"Each booster organization must develop and maintain by-laws that are jointly reviewed on an annual basis by the school principal and the booster club officers."

It would be a privilege and an honor to be given these approvals.

Signature of Approval,

Bruce Bundy, Principal

Date

Mandeville High School Band Boosters, Inc.

Sheri Simpson, President

Date

Mandeville High School Band Boosters, Inc.

Appendix 3-AUDIT RECORD

Date of Audit: _____

Current Treasurer: _____

NAME	POSITION	SIGNATURE	DATE

As written in our By-Laws:

1. Validate the Treasurer's financial reports exist—Ensure all reports are in existence by visual inspection.
2. Ensure the cash balance is accurate—Compare bank statement (latest) with Charms Ledger Accounts.
3. Determine Procedures have been followed for handling booster funds as described by by-laws—Inspect at least 3 randomly selection processes by validating cash/check receipts and logbook notations (or Charms line items/entrances) exist.
4. Ensure that expenditures are consistent with the organization's by-laws—Visually inspect current year's Waiver for Financial Operation (Appendix x).
5. Ensure all revenues have been appropriately received and recorded—Select and inspect a randomly Income Line Item in Charms and validate against records (bank statement). This step can also serve as one of the 3 in Step #3 above.

AUDIT ELEMENTS:

1. Financial reports exist? (Yes or No)
 - a. Auditor 1:
 - b. Auditor 2:
 - c. Auditor 3:
2. Is the cash balance accurate? (Yes or No)
 - a. Auditor 1:
 - b. Auditor 2:
 - c. Auditor 3:
3. Have procedures been followed correctly? (Describe the procedure inspected and then answer Yes or No)

PROCEDURE DESCRIPTION	YES/NO

4. Are expenditures consistent with organization's by-laws?

PROCEDURE DESCRIPTION	YES/NO

5. Have all revenues been appropriately received and recorded?

PROCEDURE DESCRIPTION	YES/NO

DESCRANCIES and CORRECTIVE ACTION PLAN if needed

Describe any discrepancy here.

DISCREPANCY DESCRIPTION

Is a Corrective Action Plan forthcoming? (Yes or No)

- a. Auditor 1:
- b. Auditor 2:
- c. Auditor 3:

Signatures of Auditor and Treasurer:

NAME	POSITION	SIGNATURE	DATE

Appendix 4—Approval for Storage

Approval for Permission to Store Non-school Equipment on Campus

We, the ***Mandeville High School Band Boosters, Inc.***, respectfully request your approval for permission to store non-school equipment on campus as stated fundraising event as stated in the Superintendent's Booster Club's Policy:

"...No merchandise can be stored on school premises without the authorization of the school principal or designee. Notwithstanding the principal's consent, the school will not assume responsibility for theft, loss or damage to merchandise stored on school premises..."

The details of the equipment are listed here:

Type of Equipment	Location Stored	Purpose

It would be a privilege and an honor to be given these approvals.

Signature of Approval,

Bruce Bundy, Principal
Mandeville High School

Date:

Rossi Dibenedetto, MHS Band Director and Booster Advisor

Date:

Appendix 5—Approval for Fundraiser

Enter Fundraiser Name Above

We, the **Mandeville High School Band Boosters, Inc.**, respectfully request your approval for above stated fundraising event as stated in the Superintendent's Booster Club's Policy:

"A. All booster club activities and fundraisers are to be approved by the faculty sponsor/coach. The faculty sponsor/coach completes all necessary paperwork and submits it for approval to the school principal. The principal of the school has the overall responsibility for approving fundraising activities and the control of all activities."

The details of the fundraiser are as follows:

DATE:	
LOCATON:	
RESOURCES:	
ACTIVITY:	

It would be a privilege and an honor to be given these approvals.

Signature of Approval,

Bruce Bundy, Principal
Mandeville High School

Date:

Rossi Dibenedetto, MHS Band Director and Booster Advisor

Date:

Appendix 6—Revision History

Revision History

Date	Article/Section	Change
05/20/2013	Article VI: Meetings	Changed meeting date from 1st Monday to 2nd Wednesday as per board meeting.
05/20/2013	Article VI: Meetings Executive Board Meetings	Changed meeting date from 1st Monday to 2nd Wednesday as per board meeting.
03/09/2016	Article V: Officers	Added 2 Officer Positions: Head Chaperone & Guard Liaison. These will be voting board positions.
4/16/2016	Article V: Officers	Duties were reorganized based on how we they have been completed over the last 3 years.
4/16/2016	Article VIII: Committees	Committees with duplicate tasks were simplified to reflect our improvement in organization
6/8/2016	Article VI: Meetings	Change meeting date from 2nd Wednesday to the third Wednesday as per board meeting.
8/1/16	Article III: Membership	Changing of wording that requires member have student “in band”
6/19/2018	TOTAL REWRITE	By-Laws re-written to ensure compliance with STPSB’s Guidelines.
2/1/2019	Major Revision	Change in Org Structure