

# *Booster Club*



# *Handbook*

*McCreary County School District*

## Message from the District

Dear Stakeholders,

On behalf of the students, faculty and administration of the McCreary County School District, we want to express our appreciation and gratitude for volunteering hours dedicated to supporting extra-curricular and co-curricular activities. Booster clubs and parent organizations are integral parts in supporting and strengthening the programs and student groups in McCreary County.

In order to keep Booster Club members informed a handbook was created to assist Booster Clubs in staying in compliance with McCreary County School District, Kentucky Department of Education policies and procedures (Red Book), and KRS statutes. It is our mission and ultimate goal that Booster Club members find this handbook a useful tool towards having a financially and orderly organization that will operate under the auspices of the McCreary County Board of Education.

Our students are afforded many unique opportunities to showcase their talents and skills. These opportunities are available through support from our Booster Clubs. Once again, thank you for the numerous countless hours and dedication and support for the students of McCreary County School District.

## *Important Dates*

<i>ITEM</i>	<i>Due Date</i>
Monthly Financial Statement (F-SA-15A)	July 10
Annual Financial Report Fiscal Year (Ending June 30th) (F-SA-15A)	July 15
Federal Employment Identification Number (FEIN)	August 1
Insurance Verification	August 1
Names, Addresses, Email Addresses, Phone Numbers of Booster Club Officers	August 1
Names of Individuals With Check Signing Authority	August 1
External Support/Booster Organization Worksheet (Form F-SA-48)	August 1
Monthly Financial Statement (F-SA-15A)	August 10
Monthly Financial Statement (F-SA-15A)	September 10
Monthly Financial Statement (F-SA-15A)	October 10
Monthly Financial Statement (F-SA-15A)	November 10
Monthly Financial Statement (F-SA-15A)	December 10
Monthly Financial Statement (F-SA-15A)	January 10
Monthly Financial Statement (F-SA-15A)	February 10
Monthly Financial Statement (F-SA-15A)	March 10
Monthly Financial Statement (F-SA-15A)	April 10
Monthly Financial Statement (F-SA-15A)	May 10
Monthly Financial Statement (F-SA-15A)	June 10

\*Fund Raiser Worksheets (FA-SA-2B) must be submitted to the school within 15 days of the end of the fundraising period or event.

## Booster Club Agreement

This agreement is entered into by and between McCreary County Middle/McCreary Central High School (hereafter referred to as 'school'), McCreary County Schools (hereafter referred to as 'district') and an entity known as \_\_\_\_\_ (hereafter referred to as the 'Booster Club'). Through this Agreement, the parties intend to set forth the Terms and Conditions under which the Booster Club may operate and associate with students, teachers, coaches, and administrators at the school.

### TERMS AND CONDITIONS

1. It is recommended the Booster Club have written by-laws that include the offices and their terms. It is also advised the by-laws address the removal of a board member.
2. The Booster Club must submit the Booster Club's Federal Employer Identification Number (FEIN) to the school by August 1st.
3. The Booster Club officers are solely responsible for ensuring that the Booster Club is in compliance with school policies, district policies, Booster Club guidelines in the Redbook and state and federal regulations. The school, district, including any district employee, shall not be held responsible for any deficiencies of the Booster Club.
4. District employees may serve the Booster Club as a general member or as a member of its executive board. However, local board members may only serve the Booster Club as a general member and shall not serve as an officer of the Booster Club.
5. Neither local board members nor district employees shall serve the Booster Club as the Treasurer or any other officer with check signing authority on the Booster Club's bank account.
6. The school activity fund shall not reimburse the Booster Club for any purchases.
7. The Booster Club shall not pay the fee for any referees or officials of athletic events. The Booster Club may, however, donate to the school for these purposes.
8. The Booster Club shall not pay or enhance salaries or stipends for any district employee. The Booster Club may, however, donate to the district for these purposes as long as the salaries paid are within the limits set by district.

9. The Booster Club must issue a Form W-2 (Wage and Tax Statement) or IRS Form 1099 MISC (Miscellaneous Income) to any non-district individual paid for services by the Booster Club.

10. Anything purchased by the Booster Club for the school, in the name of the school or for the group it supports, becomes the property of the district. If the district accepts the item, then the district will be responsible for maintaining and repairing it.

11. The school or district, with approval of the local board of education, may establish additional guidelines/requirements for the Booster Club.

12. The Booster Club acknowledges the school is responsible for the promotion of education and the general health and welfare of all students attending the school. In addition, the Booster Club acknowledges the school controls management of funds and all public school property in its school and may use its funds and property to promote public education (KRS 160.290).

13. The Booster Club shall, on or before August 1st of every school year, elect officers who shall communicate and provide true and accurate information to the school and district. The Booster Club must submit the names, addresses, email addresses and phone numbers of all officers and anyone who has check signing authority to the school by August 1-

14. Booster Club checks must contain two signatures from individuals with check signing authority of the Booster Club checking account.

15. Upon request of the school and district, the Booster Club shall make available a full and complete list of all members.

16. It is recommended the Booster Club treasurer be bonded.

17. The Booster Club must provide receipts to anyone who pays or donates in cash.

18. The Booster Club is required to carry separate insurance for general liability with the appropriate coverage to operate their organization. The booster club is not covered by the district liability insurance.

9. The Booster Club must provide proof of liability insurance coverage to the school prior to commencing any fundraising activities.

20. The Booster Club must submit a Monthly/Annual Financial Report (F-SA-15A) and monthly bank statement(s) to the school. Both shall be submitted by the 10th of each month.

21. The Booster Club must submit an annual External Support/Booster Organization Budget worksheet (Form F-SA-48) to the school by August 1st. The budget shall contain, at a minimum, estimated revenues from admissions, fundraisers, concession sales, and other categories and estimated expenditures by category.

22. The Booster Club must submit an annual financial report for the fiscal year ending June 30th to the school by July 15th. The annual financial report shall contain, at a minimum, Cash beginning balance, cash ending balance, and revenues and expenditures by category (i.e. admission revenues, concession revenues, items for resale, supplies).

23. The Booster Club acknowledges that its activities may affect compliance with Title IX of the Educational Amendments of 1972 (Title.20, U.S.C. 1681-1687, et seq.) by school and the district. Likewise, the Booster Club acknowledges that, as a condition of membership in the Kentucky High School Athletic Association, representatives of the school and the district must verify the school complies with Title IX and 702 KAR 7:065, Section 2 (13). Accordingly, the Booster Club agrees to provide all information requested by the school, district, or the Kentucky High School Athletic Association for purposes of determining Title IX compliance. The Booster Club further agrees to refrain from engaging in any activity, which in the opinion of the school or district, adversely affect the school's or district's ability to comply with Title IX.

24. In addition to complying with the requirements of Title 702 of the Kentucky Administrative Regulations, Chapter 3:130 (internal accounting, and all other relevant statutes and regulations, the Booster Club shall, upon the request of school or district, provide a full and complete accounting of all moneys raised, as well as a full and complete accounting of all moneys expended.

25. On or before August 1st of every school year, the Booster Club must submit to the school, fundraising request Forms (F-SA-2A) for all fundraising activities planned for the upcoming school year. Additional fundraising requests can be submitted to the SBDM Council/Principal for approval on a monthly basis.

26. Within fifteen (15) days of completion of a fundraiser, the Booster Club must submit to the school a completed Fundraiser Worksheet (F-SA-28).

27. The school and district expressly reserve the right to reject any fundraising activity for any reason. The Booster Club agrees that it shall not engage in any fund raising activity

which has not been approved or which has been rejected by the school or the district.

28. The prior approval of all fundraisers proposed by the Booster Club, including the use of funds, is required. The Fundraiser Approval (Form F-SA-2A) shall be completed and approved before the fundraiser begins.

29. The Booster Club must ensure funds are expended in accordance with only the purpose and intended use stated on the Fundraiser Approval (Form F-SA-2A). The Fundraiser Approval shall be obtained prior to commencing the fundraising activity.

30. Booster Club fundraising must benefit the members of the group as a whole; no fundraising monies shall be applied to individual student accounts. Accounting by student places the external support/booster organization tax status in jeopardy as stated in the Internal Revenue Service document called Compliance Guide for 501(c)(3) Public Charities, on Page 2 under the heading "Private Benefit and Inurement". The document can be found at <https://www.irs.gov/pub/irs-pdf/p4221pc.pdf>.

31. The IRS prohibits tax-exempt organizations from requiring participation in fundraisers. Likewise, the Booster Club shall not require an amount be "donated" in lieu of participating in a fundraiser.

32. Individuals choosing not to participate in a fundraiser shall not be excluded from benefitting from the fundraiser and shall not be penalized in any way.

33. All fees levied by the Booster Club must be approved by the school and district before July 1st. The school and the district reserve the right to deny any fee.

34. District employees shall not be involved with the Booster Club by ordering or receiving goods, receipting, depositing funds, paying vendors, or otherwise disbursing funds. Booster Club funds remaining on school property must be kept in a secure location, which cannot be accessed by any school personnel.

35. Students may handle funds during a fundraiser conducted by the Booster Club.

36. If a fundraiser involves stations (carnival or fall festival, for example), tickets shall be sold at a central ticket booth. Patrons purchase tickets from the central ticket booth and remit Ticket at each station.

37. Booster Clubs may provide financial support to student groups by donating funds to the school for expenditure or by expending the funds directly. However, Booster Clubs shall not use the school's tax exempt number for purchases.





By executing this document through its designated representative, all members, officers, and representatives of the Booster Club agree to abide by the terms and conditions set forth below as well as those additional terms and conditions which may be required by the school or district. The designated representative of the Booster Club represents and agrees that he/she will provide a copy of this agreement to all members of the Booster Club.

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I hereby acknowledge that I am a representative of the \_\_\_\_\_ Booster Club and that I am authorized to act on its behalf. I further agree the Booster Club and its members shall abide by the Terms and Conditions set forth above. I further agree to immediately report to the school and district any violation or breach of this agreement.

\_\_\_\_\_  
(Name of Booster Club)

\_\_\_\_\_  
(President Signature)

\_\_\_\_\_  
Date

\_\_\_\_\_  
(Treasurer Signature)

\_\_\_\_\_  
Date



# SCHOOL ACTIVITY FUNDRAISER WORKSHEET

F-SA-2B

School \_\_\_\_\_  
 Activity Account \_\_\_\_\_  
 Fundraiser \_\_\_\_\_

1. Total Count of Items to be sold \_\_\_\_\_

2. Ueu1	Count	Sales Price	Budgeted Sales	
Total count must equal				

Total Budgeted Sales

3. Receipt Date	Amount	Receipts Date	Amount

Total Receipts

4. Expenses

Date	Check #	Amount	Date	Check.	Amount

Total Expenses

5. Total Count of Unsold Items \_\_\_\_\_

6. Item \_\_\_\_\_ Count x \_\_\_\_\_ Sales Price= \_\_\_\_\_ Unsold Items \_\_\_\_\_

Total Value of Unsold Items

\_\_\_\_\_ Total count must equal line 5.1

7. Anticipated Profit (Line 2 - Line 4)	
8. Value of Unsold Items (Line 6)	
9. Subtotal (Line 7 - Line 8)	
10. Actual Profit (Line 3 - Line 4)	
11. Cash Over/Short (Line 9 - Line 10)	

Disposition of Unsold Items:

----- Reined  
 Held. For Next  
 Fundraiser.  
 Other (Please  
 explain)

12. Explain Over/Short \_\_\_\_\_

*Investigate significant deficiencies immediately.*

Sponsor \_\_\_\_\_

Principal \_\_\_\_\_

Date of Fundraiser \_\_\_\_\_

Date Submitted. \_\_\_\_\_

\* Must be turned in to principal within one week of the end of the fundraising period.



