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

ITEM	Due Date
Monthly Financial Statement (F-SA-15A)	July 10
Annual Financial Report Fiscal Year (Ending June	July 15
30th) (F-SA-15A)	
Federal Employment Identification Number	August 1
(FEIN)	
Insurance Verification	August 1
Names, Addresses, Email Addresses, Phone	August 1
Numbers of Booster Club Officers	
Names of Individuals With Check Signing	August 1
Authority	
External Support/Booster Organization	August 1
Worksheet (Form F-SA-48)	
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)	April10
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 C lubs shall not use the school's tax exempt number for purchases.

- 38. If the Booster Club donates funds to the school for expenditure, the external Booster Club writes a check to the school where the student group is located. The school deposits the funds into the student group's activity account, as long as the district has given the school authority to maintain donations at the school level. The funds then belong to the members of the student group, to be spent at their discretion (under the supervision of the sponsor). All accounting and safeguarding of the funds is the responsibility of the school, once the school has received the funds and all "Redbook" guidelines must be followed.
- 39. If the Booster Club expends the funds directly, the Booster Club writes checks to the individual vendors for the expenses related to the student group through the Booster Club's bank account. All accounting and safeguarding of the funds is the responsibility of the external support/booster organization.
- 40. The Booster Club must pay annual CPA fees to summarize Title IX requirements.
- 41. The district/school may disassociate with any external support/booster organization that does not comply with the External Support/Booster Organization section in the Redbook. If the district/school disassociates with the Booster Club, the Booster Club shall not use the district/school name for its activities, conduct any fundraising in the name of the district/school or group within the district/school and shall not use the district/school facilities to conduct such activities.
- 42. If the district/school disassociates with the booster club, the district/school will determine the distribution and usage of treasury monies and other assets of the Booster Club before disassociation. In order the comply with Internal Revenue Service guidelines, care must be taken to ensure that excess funds are distributed within the framework of the Booster Club's original purpose-i.e., band booster funds would remain with the musical program.

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representatives of the Booster Club agree to below as well as those additional terms and	gnated representative, all members, officers, and a bide by the terms and conditions set forth conditions which may be required by the school the Booster Club represents and agrees that it to all members of the Booster Club.				
*********	********				
I hereby acknowledge that I am a representative of the 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)					
(Name of	1 Dooster Glaby				
(President Signature)	Date				
(Treasurer Signature)	Date				

SCHOOL ACTIVITY FUND FUNDRAISER APPROVAL

School					
Activity Acco	ount				
External Su	pport Booster Organ	ization			
Name of Fu	ndraiser				
Sponsor					
Date Submi	tted				
Purpose of fur	ndraising activity:				
Items to be so	ld:				
Beneficiary of t	fundraising activity:				
Date(s) schedu	uled:				
Names of adult	t supervisors of activit	y {chaperones,etc.):			
Athletic Fundra	aiser			Yes	No 🔲
If yes, sport i				Yes	.7.
Correspondi	ng sport participati	ng in tundraiser?		103	No
	Coach's s∙	—ature (corresponding	sport)		Date
Circle <i>One:</i>	Approved	Disapproved	Date:	,	
	Principal		<u> </u>	Date	
	SBDJ\.1Cotmcil (If applicable	(2)		Date	
S	Superintendent as directed l (If School-Wide fundrais			Date	

SCHOOL ACTIIVITY FUNDRAISER WORKSHEET

School						
Activity Accour Fundraiser	11					
	nt of Items to be	sold			_	
2. Ueu1	Count	Sales Price		Budgeted Sale	S	
						T. I.D. I. I. I.G. I.
					-	Total Budgeted Sales
		Total count mu:	st equal		-	
3. Receipt Date	<u> </u>	Amount	Receipts Date	Amount		
						Total Descipts
					-	Total Receipts
4.5						
4. Expenses Date	Check #	<u>Amount</u>	Date	Check. Am	ount	
						Total E:xpenses
						Total Empenses
5. Total Count	of Unsold Items	3		-		
6. Item	Count x	Sales	Price=	Unsold Items		
		_				Total Value of Unsold. Items
	·	1 Total count mu	st equal line 5.1			
7 4 .: : .	1.D. C. (T.	2 1: 4)		Discoulting of the	Harald Barra	
	d Profit {Line Insold Items (I			Disposition of Reined		
9. Subtotal (I	Line 7- Line 8	3)		1f	Held. For Nex.t undraiser.	
	ofit (Line 3 - I			" exp	Other (Please plai11)	
11.Cash Ove 12.Explain C	er/Short (Line Over/Short	9 - Line 10)				I
Investigate sign	nificant deficienc	ies immediately.				
Sponsor				Principal		
Date of Fundra				Date Submitted	l	_
* Must be turne	ed into principa	al within one week	of the end of the fu	indraising period		

SCHOOL ACTIVTI'TY FUND EXTERNAL SUPPORT BOOSTER ORGANIZATION BUDGET

EXTERNAL SUP	PURT BUUSTER URGANIZA	TION BUDGET
School		<u> Year </u>
Organization Na.me		
Organization Address		
Description	Receipts Budget	Expenditures Budget
Beginning Cash Balance		
RECEIPTS		
		100 mg 1950 mg
		13 (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19) (19)
EXPENDITURES		Page 25 and a second se
	A1	
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TOTALS		
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	<u></u>	
Organization Treasurer		Principal

Organization President Date
Submit to Principle within first 30 days of sel11ool year or within 30 days of first transaction.

SCHOOL ACIIVTITY FUND MONTHLY/ANNUAL FINANCIAL REPORT

00		Month _			
		Year			
	Beginning				
Activity Account	Balance	Receipts	Expenditures	Ending Balances	
	Recor	nciliation			
Beginning Balance			e Per Bank Statemer	nt	
Add: Receipts		Add: In	vestment Balance		
Subtotal:	Add: Deposits in Transit Less:				
Expenditures	Subtotal				
Ending Ledger Balance		Less:O	utstanding Checks		
		Other	Adjustments (Explain		
		Actual	Cash Balance		
		Add: Ad	counts Receivable-		
		Less: A	Accounts Payable Add	d:	
		Petty C	Cash		
		Tota	I Balance		
	June Report is considered	the Annual Finan	cial Report		
The above information is a true state	ement of the financial cond	lition of the various	activity fund accoun	its of this school.	
Principal		- ;	Scbool Treasurer		
Date			Date		