

*Christian County Public
Schools*

**PTO/Booster Club
Handbook**

Adopted by Christian County Board of Education
Effective July 1, 2015

PTO/Booster Club Checklist

The following checklist serves as a guide to help ensure that your PTO/Booster Club has complied with the Board Policies, guidelines, and federal and state regulations governing PTO/Booster Club Organizations. In addition, information you document here will help future officers continue your compliance efforts. The list does not have to be turned in – it is provided for your reference and record-keeping purposes.

Must be submitted to school:

- 1. Each PTO/Booster Club must submit the federal identification number (FEIN) to the principal at the beginning of the school year or within thirty days of the first transaction of the organization.
- 2. Each PTO/Booster Club must submit the names of the organization's officers to the principal at the beginning of the school year or within thirty days of the first transaction of the organization.
- 3. Each PTO/Booster Club must submit an annual External Support/Booster Organization Budget Worksheet (Form F-SA-4B) (see page 18) to the principal within the first thirty days of the school year or within thirty days of the first transaction of the group. The budget shall contain, at a minimum, estimated revenues from admissions, fundraisers, dues, concession sales, and other categories and estimated expenditures by category.
- 4. Proof of liability insurance coverage must be submitted to the principal prior to commencing any fundraising activities. Proof of liability insurance coverage (\$1,000,000) and property damage coverage (\$1,000,000) must be provided to principal prior to any event being held on District property, along with the District's Application and Agreement for Use of District Property (see page 22).
- 5. Each PTO/Booster Club must submit an annual financial report for the fiscal year ending June 30 to the principal by July 15. 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)**. (see example on page 19)
- 6. The local board's approval of all fundraisers proposed by external support/booster organizations, including the use of funds, is required. The Fundraiser Approval (Form F-SA-2A) shall be completed and approved before the fundraiser begins. (See page 20)

Optional:

- 1. A PTO/Booster Club is exempt from state sales tax on purchases only if it obtains its own [state tax exempt number](#). PTO/Booster Clubs shall not use the state tax exempt number of the school or district. Sales made by PTO/Booster Clubs may be subject to the collection and remittance of sales tax.
- 2. 501(c)(3) – A PTO/Booster Club is exempt from federal tax, and donations made to the organization are tax-deductible to donors, only if it obtains its own [federal tax exempt status](#).

Introduction

PTO/Booster Clubs are organized to help promote, support, and improve the extra-curricular activities of the schools in the Christian County School District. Each administrator is responsible for the booster clubs and parent groups in their school. Since the PTO/Booster Clubs also represent the school it is necessary for them to follow the guidelines set forth in this handbook. It is important that school administration periodically meet with all PTO/Booster Clubs to train and monitor their activity.

Formation of a PTO or Booster Club

1. Meet with the school administrator to discuss the organization of the group or club and obtain approval to proceed with organization. Obtain approval from Christian County Board of Education.
2. Obtain all necessary forms, instructions, policies and guidelines pertaining to the development or organization of parent groups or booster clubs from the school administrator or bookkeeper.
3. Develop a by-laws which states:
 1. The group or club purpose
 2. Qualifications for membership
 3. Officers of the group or club
 4. Duties and terms of officers
 5. Time and place of regular meetings and conditions for calling special meetings
 6. Method of amending constitution
 7. An effective date
4. Submit the by-laws to the school administrator for approval. (see sample by-laws on page 11)
5. Develop and submit a budget to the school administrator. (see sample on page 18)
6. Comply with all sections of board policy, rules and regulations and procedures along with "Redbook".
7. Complete yearly agreement (see page 13) and seek yearly approval from Christian County Board of Education.

PTO/Booster Club Officers

PTO/Booster Club officers have the responsibility to ensure the organization's procedures and operating practices are fiscally, financially and legally sound. As a PTO/Booster Club officer, each individual is required to assure the organization's membership that the organization is operating in compliance with all the rules, regulations, laws, ordinances and statutes that govern the organization. As a PTO/Booster Club officer, an individual is legally obligated to be prudent and reasonable in conducting himself to help preserve and protect the organization. If officers fail to exercise prudent and reasonable judgment, they leave themselves open to criticism and to potential personal liability for financial losses or mismanagement that occurs during their term as a PTO/Booster Club officer. An officer must actively participate in the management of the organization including attending meetings, evaluating reports, and reading minutes. Any signs of conflict of interest should be avoided. If a conflict arises, it should be reported immediately. The officer may be required to prove that the transaction is fair, reasonable, and in the best interest of the organization. Each PTO/Booster Club shall at least elect the following: President; Vice President; Treasurer; Secretary. Terms should only last 1 year and elections should take place in June. Terms should begin July 1st and run through June 30th aligning with the financial year of the district. All minutes from each meeting shall be recorded and submitted to the Principal and/or Athletic Director.

District employees may serve as a general member or member of executive board of a PTO/Booster Club; however, they cannot serve as an officer with check signing authority on the PTO/Booster Club checking account. Local board members may only serve as general members of a PTO/Booster Club.

Beginning of the Financial Year (July)

The month of July is considered the beginning of the financial year. A meeting shall be held in early July to accomplish the following. Keep in mind that budgets can be amended as the year progresses.

- Prepare a projected budget with planned expenses to include all purchases estimated by PTO/Booster Club.
- Categories of funds shall be created and approved, such as, equipment, food, coach expenses, etc.
- Complete and sign the PTO/Booster Club compliance and agreement (see page 13) to be submitted to the school board during the regularly scheduled July Board meeting.

End of the Financial Year (June)

The month of June is the end of the financial year. In June a final meeting shall be held to accomplish the following.

- Prepare and present the final year-end reports that will be submitted to the school system for yearly review. The report is due July 15th. (See page 19)
- Determine how remaining funds will be disbursed. (Remaining funds do not need to be spent; they can be carried forward into the new year.)
- Elect new officers for the following year.

BUDGET

The budget, as adopted by the membership of the PTO/Booster Club, serves as a financial guide for the year. The budget must cover the fiscal year beginning July 1 thru June 30. This will coincide with the school's fiscal year. One of the duties of the PTO/Booster Club is to prepare, and submit for adoption, a budget for the new year. The actual work involved in preparing a budget will be done by the budget committee. The members of the budget committee are the president, treasurer and other officers or members from the general membership either elected or appointed by the president. This committee, under the chairmanship of the treasurer, prepares a proposed budget and suggested plans for raising the necessary funds for approval. Once the budget is approved by the PTO/Booster Club Officers, it should be presented to the membership for adoption at the first general meeting.

DEVELOPING A BUDGET

Procedures to follow in building a budget are:

- *Prior to the new year*, meet with the members to review or decide upon the goals of your PTO/Booster Club. Decide which programs, projects and activities the club would like to undertake to achieve these goals.
- Determine the cost and possible revenue for each of the programs, projects and activities.
- Study past financial records to help determine costs and revenue.
- Use the Proposed Budget Worksheet Redbook Form F-SA-4B (see page 18) to help create the budget for the new year.
- Obtain approval of the budget July 30th of each year or within thirty days of first transaction of group.

AMENDING THE BUDGET

Because the budget is an estimate or approximation of the plan for the year, it may become necessary to change or amend the budget. The budget should be flexible enough to meet the changing needs of the PTO/Booster Club. When there are substantial changes in the expenses or revenue, the budget should be amended by a vote of the PTO/Booster Club officers.

Procedures for Maintaining Financial Records

Accurate financial records are needed to help ensure the PTO/Booster Clubs are in harmony with the program in the schools they represent and meet District financial guidelines.

Funds should never be co-mingled with personal funds. Personal checking accounts cannot be used. All funds must be processed through the school or PTO/Booster Club books. Letters should be written to any group or individual who is not following district booster guidelines. Currently there are two financial record keeping environments allowed in the district:

- I. Organizations whose financial records are maintained by the school
- II. Organizations who maintain their own financial records

It is strongly advised that all PTO/Booster Clubs use the school to track their finances. School financial secretaries are trained and willing to provide this service for the PTO/Booster Clubs. Only if an organization has extensive funds, which require complicated tracking causing unrealistic time commitments from a school financial bookkeeper, should a PTO/Booster Club choose to provide their own financial accounting. Even then, it is often difficult to find trained volunteers associated with the organizations who can follow the strict rules, procedures and record keeping required in keeping individual control of funds. The school has knowledge and understanding to follow these guidelines.

Funds Maintained by PTO/Booster Club

The information in this manual should be used to help educate PTO/Booster Club officers regarding their financial responsibility. The manual will explain the rules, procedures and guidelines to be followed for sound financial management. The entire board of directors and school administrator are responsible for the financial well-being of their PTO/Booster Club.

Funds Maintained by School

All funds in the PTO/Booster Club bank account would be paid out to the school. Funds will be deposited into the school's bank account and an Activity account will be set up in the school's accounting software. All guidelines in the "Redbook" (not just the portion excerpted previously in this document) shall be followed if funds are maintained by the school. PTO/Booster Club should contact the school bookkeeper for specific guidelines on how to follow Redbook procedures. Bookkeeper will send monthly reports to PTO/Booster Club. All checks, receipts, and other activity would be processed through the school accounting system. It is the organization's responsibility to monitor the actual activity to their budgets established and report back to the organization membership. All PTO/Booster Club purchases will require a school purchase order.

Purchasing of Equipment by the PTO/Booster Club

All equipment purchases made by the PTO/Booster Club do become the property of the Christian County School District. All equipment purchased must be tagged and listed in the directory of assets by the school system. Equipment purchases can be processed and purchased through the school. The money for the purchase should be given to the school. The District will be responsible to ensure all purchasing guidelines are followed.

Financial Checklist

- Budget has been approved and submitted to principal.
- Treasurer handles all funds.
- A blank check is never signed.
- All checks are required to have two signatures.
- Funds are always deposited into the authorized bank account.
- Funds are always kept separate from personal funds or school funds.
- Two people count the money and provide the treasurer with a signed proceeds receipt.
- Sales slips, receipts or invoices are provided for all expenditures.
- The monthly bank statement is reconciled immediately by the treasurer.
- The monthly bank statement is reviewed and initialed by the president.
- A year-end financial report is completed by the treasurer and presented to the principal by July 15th.

DUTIES OF THE TREASURER

The treasurer is the authorized custodian, elected by the members, to have charge of the funds of the PTO/Booster Club. Every dollar that comes in to the PTO/Booster Club must, at some time, pass through the hands of the treasurer. The treasurer does more than deposit money and write checks. Being the treasurer requires that you are diligent and knowledgeable of your PTO/Booster Club's financial status and conscientious in ensuring that all money is received and spent within the rules set by your bylaws and budget. The treasurer is a key member of the PTO/Booster Club.

The treasurer shall:

- Maintain records of all the money that comes through the PTO/Booster Club account. The funds, as well as the books and record keeping materials, belong to the PTO/Booster Club and must be available upon request.
- Make a budget (with the aid of the budget committee).
- Receive all funds for the PTO/Booster Club.
- Promptly deposit all funds into the PTO/Booster Club's bank account.
- Disburse funds, **by check only**, as authorized by the president in accordance with the approved budget.
- Give regular financial reports (including income and expenditures) to the PTO/Booster Club.
- Set up accounting procedures.
- Determine which forms to use to make record keeping easier.
- Co-sign all checks. All checks must have two signatures.
- Present the annual financial report to the principal by July 15th.
- Turn over all financial records to the new treasurer.

RULES FOR SOUND FINANCIAL MANAGEMENT

Always remember these simple DO's and DON'Ts for sound financial management.

DO's

- Save records for three years. (Minutes, financial statements, budgets, bank statements, check request forms, receipt register, check register, returned checks, original receipts) Keep these in a safe place.
- Always pay with a check.
- Always have a receipt to reimburse any individual.
- Have the bank statement addressed to the president and mailed to his/her home. The president should look over the statement, initial it and give it to the treasurer.
- Meet with the outgoing treasurer to go over the books.
- Raise money for a purpose and spend it for that purpose.
- Prepare a financial statement for each executive, board and general meeting.
- Have books audited at close of fiscal year by an auditor or an audit committee.
- Use funds wisely. Remember that all persons signing on a PTO/Booster Club bank account are liable for the use or misuse of those funds.

DON'Ts

- Never give a blank check with signatures.
- Never have petty cash. This does not include change in a cash box needed for a fund raising event.
- Don't compete with businesses in your area on fund raising projects.
- Don't accept financial records without having them audited.
- Don't deposit PTO/Booster Club funds in a personal account.
- Don't take PTO/Booster Club funds home overnight.
- Don't co-mingle funds.
- Never have an ATM card for the PTO/Booster Club checking account.
- Never have a PTO/Booster Club credit card.

School Board Policies Pertaining to PTO/Booster Clubs

All policies of the Christian County Public Schools can be found on the following link.

<http://policy.ksba.org/c11/>

The following excerpt was taken from the Kentucky Department of Education Accounting Procedures for Kentucky School Activity Funds (“Redbook”), effective July 1, 2019. These procedures are requirements for all external support/booster organizations to ensure compliance with Kentucky Administrative Regulations.

EXTERNAL SUPPORT/BOOSTER ORGANIZATIONS

External support/booster organizations are adult/parent organizations established to promote school programs or complement student groups or activities, (i.e., PTA, PTO, booster organizations, etc.). An external support/booster organization’s purpose may be to support a student group or program at a particular school or various student groups or programs at various schools. Even though an external support/booster organization works very closely with the district, it is a separate legal entity and is responsible for adherence to IRS guidelines and Title IX regulations.

General Guidelines

- 1) Created by the parents, external support/booster organizations provide support for school programs. Generally, fundraising efforts are planned and carried out by the parents.
- 2) External support/booster organizations must receive local board approval to establish, lend support, seek assistance, or fundraise in the name of the district, school, students, or a district or school program.
- 3) All funds expended by a support/booster organization shall be from their fundraising activities and donations. No dues, fees, or charges shall be assessed to students or parents. However, PTA’s can charge dues per member to cover membership fees they have to pay forward to national/state/district/local chapters.
- 4) An external support/booster organization must use external bank accounts and shall obtain its own [Federal Employer Identification Number](#) (FEIN) specifically and only for its use. External support/booster organizations shall not use the FEIN of the school or district.
- 5) An external support/booster organization is exempt from state sales tax on purchases only if it obtains its own [state tax exempt number](#). External support/booster organizations shall not use the state tax exempt number of the school or district. Sales made by external support/booster organizations may be subject to the collection and remittance of sales tax.
- 6) An external support/booster organization is exempt from federal tax, and donations made to the organization are tax-deductible to donors, only if it obtains its own [federal tax exempt status](#).
- 7) It is recommended that each external support/booster organization have written by-laws which include the offices and their terms.
- 8) Each external support/booster organization must submit the FEIN and the names of the organization’s officers to the principal at the beginning of the school year or within thirty days of the first transaction of the organization.
- 9) External support/booster organization officers are solely responsible for ensuring that their group is in compliance with district policies, external support/booster organization guidelines in the *Redbook*, and state and federal regulations. A district, including any district employee, shall not be held responsible for any deficiencies by the external support/booster organization.
- 10) District employees may serve external support/booster organizations as a general member or as a member of its executive board. However, local board members may only serve external support/booster organizations as a general member and shall not serve as an officer of the organization.

- 11) Neither local board members nor district employees shall serve external support/booster organizations as the treasurer or any other officer with check signing authority on the external support/booster organization's bank account.
- 12) The school activity fund shall not reimburse external support/booster organizations for any purchases.
- 13) No booster club shall pay the fee for any referees or officials of athletic events regulated by KHSAA and counted on the school's record. External support/booster organizations may, however, donate to the district/school for these purposes.
- 14) Booster clubs shall not pay or enhance salaries or stipends for any district employee, nor can they create paid positions. External support/booster organizations may, however, donate to the district/school for these purposes as long as the salaries paid are under the district's salary or stipend schedule. External accounts cannot reimburse district employees for personal and booster club purchases.
- 15) Anything purchased by an external support/booster organization for the school, in the name of the school or for the athletic group it supports, becomes the property of the school district. If the district accepts the item, then the district will be responsible for maintaining and repairing it.
- 16) The school or district, with approval of the local board of education, may establish additional guidelines/requirements for the external support/booster organizations.
- 17) The 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 school disassociates with the external organization, the external organization shall not use the school name for its activities, conduct any fundraising in the name of the school or athletic group within the school and shall not use the school facilities to conduct such activities.
- 18) Additional resources for external support/booster organizations can be found in [Appendix C – External Support/Booster Organization Resources](#).

Insurance

- 1) It is recommended that treasurers of external support/booster organizations be bonded.
- 2) All external support/booster organizations are required to carry separate insurance for general liability with the appropriate coverage to operate their organization. External support/booster organizations are not covered by the district liability insurance.
- 3) Proof of liability insurance coverage must be submitted to the principal prior to commencing any fundraising activities.

Fundraising

- 1) The local board's approval of all school-wide fundraisers proposed by external support/booster organizations, including the use of funds, is required. The Fundraiser & Crowdfunding Approval (Form F-SA-2A) shall be completed and approved before the fundraiser begins.

- 2) The principal or a designee's approval of all other fundraisers proposed by external support/booster organizations, including the use of funds, is required. The Fundraiser & Crowdfunding Approval (Form F- SA-2A) shall be completed and approved before the fundraiser begins.
- 3) The external support/booster organization must ensure funds are expended in accordance with only the purpose and intended use stated on the Fundraiser & Crowdfunding Approval (Form F-SA-2A). The Fundraiser approval shall be obtained prior to commencing the fundraising activity.
- 4) External support/booster organization 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 <http://www.irs.gov/pub/irs-pdf/p4221pc.pdf>.
- 5) The IRS prohibits tax-exempt organizations from **requiring** participation in fundraisers. Likewise, support/booster organizations **shall not** require an amount be "donated" in lieu of participating in a fundraiser.
- 6) Individuals choosing not to participate in a fundraiser shall not be excluded from benefitting from the fundraiser and shall not be penalized in anyway.
- 7) District employees shall not be involved with an external support/booster organization by ordering or receiving goods, receipting, depositing funds, paying vendors, or otherwise disbursing funds. External support/booster organization funds remaining on school property must be kept in a secure location which cannot be accessed by any school personnel.
- 8) Students may handle funds during a fundraiser conducted by an external support/booster organization.
- 9) 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 a ticket at each station.
- 10) External support/booster organizations may provide financial support to student groups by donating funds to the school for expenditure or by expending the funds directly.
- 11) If the external support/booster organization donates funds to the school for expenditure, the external support/booster organization 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 board 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.
- 12) If the external support/booster organization expends the funds directly, the external support/booster organization writes checks to the individual vendors for the expenses related to the student group through the organization's bank account. All accounting and safeguarding of the funds is the responsibility of the external support/booster organization.

Reporting

- 1) Each external support/booster organization must submit an annual External Support/Booster Organization Budget worksheet (Form F-SA-4B) to the principal within the first thirty days of the school year or within thirty days of the first transaction of the group. The budget shall contain, at a minimum, estimated revenues from admissions, fundraisers, dues, concession sales, and other categories and estimated expenditures by category.

- 2) Each external support/booster organization must submit an annual financial report for the fiscal year ending June 30 to the principal by **July 25**. 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).

Title IX

- 1) External support/booster organizations must ensure compliance with [Title IX](#). Title IX of the Educational Amendments of 1972 is a federal law that prohibits sex discrimination in educational programs which receive federal funding. Since all public schools in Kentucky receive federal funding, Title IX applies to all programs in the public schools.
- 2) Benefits provided by boosters are viewed under [Title IX](#) as being provided by the school and the school's administration is responsible for ensuring equity.
- 3) Expenditures made by external support/booster organizations must be reported to the principal annually by **July 25**.

SAMPLE: BY-LAW FORM

Article 1 - Name

The name of this private organization shall be the

Article II - Purpose

This organization has been established for the purpose of promoting, supporting, and improving

(Sport or Activity)

Article III - Objective

This organization will conduct itself in a manner which is free from racial discrimination and which provides equal opportunity and treatment for all members regardless of race, color, religion, sex or national origin.

Article IV - Membership

Membership is open to all persons regardless of race, sex, religion or national origin interested in furthering the purpose of the organization. There shall be two categories of membership: Regular and Honorary.

A. Regular Members

Regular members are parents, guardians, or individuals who support the purpose of the organization. Regular members shall pay dues, have the right to vote, and have the right to hold an organization office.

B. Honorary Members

Honorary Members are those individuals selected by the executive board of the organization who have helped the organization or displayed a profound interest in its purpose. Honorary members shall not pay dues, vote or hold elective office.

Article V - Finances

A. Income

1. Income shall be primarily derived from the collection of dues, donations, or from ways and means projects.

2. Any changes in dues or fees recommended by the executive board must be approved by a majority vote of the regular membership.

B. Annual Accounting Audit

An annual accounting audit shall be conducted and submitted to the school administrator.

Article VI - Meetings

A. Executive Board

The executive board shall meet at least _____. The exact date and location of the meeting is to be determined by the executive board. This meeting should be held prior to the date of any regular membership meeting.

B. General Membership

The general membership shall meet as least _____. The exact date and location shall be determined by the executive board.

C. Special Meetings

Special meetings of the membership may be called when deemed necessary by the president or by petition by the general membership.

- D. Minutes
Minutes of each meeting shall be recorded by the organization secretary. These minutes shall be distributed to the general membership.

Article VII - Elections

- A. Term
An election of officers shall be conducted once a year. This election shall be conducted in _____ with the term of office running from _____ to _____.
(Month) (Date) (Date)
- B. Nominations
 1. A nominating committee consisting of members shall be appointed by the executive board.
 2. The committee shall elect its own chairperson.
 3. The committee shall present a slate of at least one, but preferably two or more candidates for each office.
 4. Nominations may be made from the floor with the consent of the nominee.
- C. Voting
The nominating committee shall be responsible for the preparation, distribution, collection, and counting of ballots, recording and reporting the results to the club president.
- D. Vacancies
 1. A vacancy in the office of president shall be filled by the vice president.
 2. Vacancies in other offices shall be filled by appointments by the executive board.

Article VIII - Officers

- A. Elected Officers
The elected officers shall be: the president, the vice president, secretary, treasurer and members of the executive board.
- B. Appointed Officers
The president with the approval of the executive board shall select appointed Officers. Such positions may be temporary or concurrent with the terms of the executive board.
- C. School Administrator
The school administrator shall be a non-voting member of the executive board.

Article IX - Executive Board

The executive board shall be the governing body of the organization. Elected officers shall be voting members of the board. Appointed officers shall be non-voting members of the board. All business conducted by the board shall be by vote of the majority of the voting members present.

Article X - Amendments

This constitution may be amended or revised by a two-thirds majority of the regular members present at a regular or special membership meeting.

Amendments

Amendments or changes to the constitution of the _____
(Club/group)
shall require a vote of the general membership and a two-thirds majority vote for ratification by such members.

PTO/Booster Club Agreement

This Agreement is entered into by and between the Christian County Board of Education (hereafter referred to as "Board") and an entity known as _____ (hereafter referred to as the "PTO/Booster Club"). Through this Agreement, the parties intend to set forth the Terms and Conditions under which the PTO/Booster Club may operate and associate with students, teachers, coaches and school administrators at _____ School.

TERMS AND CONDITIONS

1. The PTO/Booster Club acknowledges that the Board is responsible for the promotion of education and the general health and welfare of all students attending the Christian County Public Schools. In addition, the PTO/Booster Club acknowledges that the Board has control and management of all school funds and all public school property in its district and may use its funds and property to promote public education (KRS 160.290). The Board and PTO/Booster Club acknowledge that the purpose of PTO/Booster Clubs is to assist and support but not to direct, interfere with, nor supplant the staff, existing activities, or athletic programs.
2. The PTO/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 Board. Likewise, the PTO/Booster Club acknowledges that, as a condition of membership in the Kentucky High School Athletic Association, representatives of _____ school and the Board must verify that the school complies with Title IX (702 KAR 7:065, Section 2[13]). Accordingly, the PTO/Booster Club agrees to provide all information requested by _____ School, the Board, or the Kentucky High School Athletic Association for purposes of determining Title IX compliance. The PTO/Booster Club further agrees to refrain from engaging in any activity which, in the opinion of the Principal and Athletic Director of _____ school or the Superintendent of the Christian County Public Schools, adversely affect the school's or the Board's ability to comply with Title IX.
3. On or before July 1 of each school year, the PTO/Booster Club shall submit to the Principal a request to be recognized by the Board for the upcoming fiscal year. This request shall include by-laws, list of officers with their phone numbers and addresses, statement of objectives, and designated representatives for purposes of communicating with and providing true and accurate information to the Board and school Principal. If a PTO/Booster Club is formed after July 1, the above information will be furnished with fifteen (15) days of the execution of this agreement.
4. Upon request of the Principal or Athletic Director of _____ School or upon the request of the Superintendent, the PTO/Booster Club shall make available a full and complete list of its members.
5. In addition to complying with the requirements of Title 702 of the Kentucky Administrative Regulations, Chapter 3:130 ("Redbook"), and all other relevant statutes and regulations, the PTO/Booster Club shall provide, upon the request of the Principal or Athletic Director of _____ School or upon the request of the Superintendent/designee, a full and complete accounting of all funds raised, as well as a full and complete accounting of all funds expended and shall provide an annual report to the Principal no later than July 15 for the fiscal year ended June 30. In addition, if requested to do so, the PTO/Booster Club shall also provide audited financial records concerning its activities.
6. Requests for fund-raising activities shall be submitted to the school Principal for his/her approval within the first thirty (30) days of school by completing Redbook Form F-SA-2A Fundraiser Approval Form. Once

approved by the Principal, all fundraisers must be approved by the Christian County Board of Education at their regularly scheduled meetings. These requests should be planned and approved by the PTO/Booster Club as reflected in the PTO/Booster Club minutes. Additional requests during the year must be submitted to the school Principal and Christian County Board of Education for approval a minimum of thirty (30) days prior to the fund-raising activity.

7. No solicitation of funds or requests for donations shall be conducted by a PTO/Booster Club without approval of the school Principal. All receipts and invoices related to approved fund-raising activities must be made available upon request for review by the school Principal and/or Superintendent/designee. A fund-raising report (Redbook Form F-SA-2B Fundraiser Worksheet) must be made available to the school Principal at the close of each fundraiser.

The PTO/Booster Club shall submit an annual proposed schedule of events to the school Principal at the start of each school year. Events requiring the use of Christian County School District property must be approved by Principal upon completion of the Use of Facilities Agreement. All terms of the Use of Facilities Agreement must be met prior to use of District property. Within the Use of Facilities Agreement, an amount is budgeted for cost of school personnel for supervision or custodial work for the event. All payments for school personnel or custodial work shall be made through a timesheet turned in to the Christian County Board of Education Payroll Department. Once the employee has been paid, the Payroll Department will create an invoice for the amount (including fringes) for the employee's time at the event and will send the invoice to the PTO/Booster Club. Payment shall be made promptly to the Christian County Board of Education.

The Principal and Athletic Director of _____ School and the Superintendent of the Christian County Public Schools expressly reserve the right to reject any fund-raising activity for any reason. The PTO/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 Principal or Athletic Director or the Superintendent. Participation in PTO/Booster Club activities by parents/guardians/relatives of student athletes is not required for participation in Christian County School Athletics. No special considerations or restrictions can/will be placed on student athletes related to Booster groups. Coaches shall not participate in voting on PTO/Booster Club activities.

8. A PTO/Booster Club organization using external accounts shall not use the state tax exempt or federal identification number of the school or District but shall obtain a state tax exempt or federal identification number specifically and only for the use of the PTO/Booster Club. PTO/Booster Club shall provide the federal identification number to the Principal of the school at the beginning of the school year.
9. The Board of Education does not assume any financial responsibility for a PTO/Booster Club.
10. By executing this document through its designated representative, all members, officers and representatives of the PTO/Booster Club agree to abide by the terms and conditions set forth below as well as those additional terms and conditions that may be required by the Board. The designated representative of the PTO/Booster Club represents and agrees that he/she will provide a copy of this Agreement to all members of the PTO/Booster Club.
11. The PTO/Booster Club shall abide by and follow all school board policies set forth by the Christian County School Board.

12. The PTO/Booster Club understands that this organization is affiliated with the Christian County School Board and is granted by such Board to raise funds in the name of _____, (Booster group is limited to raise funds in the name or their specific sport.) therefore all policies and procedures must be followed if booster acknowledgement will be granted by such board. Failure to follow such procedures will result in removal of PTO/Booster Club status and fundraising will not be allowed.

** ** * * *

I hereby acknowledge that I am a representative of the _____ PTO/Booster Club and that I am authorized to act on its behalf. I further agree that this PTO/Booster Club and its members shall abide by the Terms and Conditions set forth above. I further agree to immediately report to the Principal and Athletic Director of _____ school and to the Superintendent any violation or breach of this agreement. I understand that failure to comply with this agreement can result in the termination of the Board's approval for sanction of the PTO/Booster Club and that it will no longer be able to participate in fund-raising activities or make purchases in support of _____ (sport/team/school).

_____ BY _____ TITLE _____
Name of PTO/Booster Club

BOOSTER GROUP OFFICER INFORMATION

Year:	FEIN#	-
-------	-------	---

Please fill in the name, address and phone number of all newly elected or returning officers of your booster group. Please send this information as soon as your officers have been elected, deadline for having this information to the school principal is September 1st or within the first thirty days of the first transaction of the organization. You should keep a copy for the Booster Group records as well.

Name of Group _____

Name of School and Principal _____

School Address _____

Name of Organization _____

Organization President _____

Address _____

Phone (____) _____ E-mail _____

Name of Vice President _____

Address _____

Phone (____) _____ E-mail _____

Name of Secretary _____

Address _____

Phone (____) _____ E-mail _____

Name of Treasurer _____

Address _____

Phone (____) _____ E-mail _____

If your organization President changes any time during the year, please notify the Principal at once.

**** Please attach a copy of your External Support Organization's proof of liability insurance coverage. ****

SAMPLE – BUDGET FORM

					F-SA-4-B
SCHOOL ACTIVITY FUND SUPPORT/BOOSTER ORGANIZATION BUDGET					
School					Year
Organization Name					
Organization Address					
Description	Receipts Budget			Expenditures Budget	
Beginning Cash Balance					
Totals					
Organization Treasurer				Principal	
Organization President				Date	

EXAMPLE – ANNUAL REPORT

BOOSTER/PTO ANNUAL FINANCIAL REPORT				
Booster/PTO Organization	CCHS BAND BOOSTERS		Year	13-14
Activity/Event	Beginning Balance	Receipts	Expenditures by Category	Ending Balance
1-Jul-13	\$ 2,500.00			
RED T-SHIRT SALES		\$ 350.00		
BUTTER BRAIDS		\$ 950.00		
CONCESSIONS		\$ 12,000.00		
AWARDS			\$ 50.00	
CONCESSION EXPENSES			\$ 8,000.00	
RED T-SHIRT			\$ 210.00	
INSURANCE			\$ 230.00	
BAND BANQUET			\$ 650.00	
BAND CAMP LUNCHESES			\$ 325.00	
CONTEST ADMISSION FEES			\$ 1,200.00	
TOTALS	\$ 2,500.00	\$ 13,300.00	\$ 10,665.00	\$ 5,135.00
The above information is a true statement of the financial condition of the various activity/events of this Booster/PTO Organization.				
Organization Treasurer			Organization President	
Date			Date	

**SCHOOL ACTIVITY FUND
FUNDRAISER & CROWDFUNDING APPROVAL**

School	
Activity Account	
External Support/Booster Organization	
Name of Fundraiser	
Website (if applicable)	
Sponsor	
Date Submitted	

Purpose of fundraising activity:

Items to be sold or items requested for donation:

Beneficiary/sport of fundraising activity:

Anticipated profit and plans for excess funds:

Date(s) scheduled:

Names of adult supervisors at activity (chaperones, custodians, etc.):

Sponsor

Date

Circle One:

Approved

Not Approved

Principal

Date

SBDM Council (If Council Policy)

Date

**SCHOOL ACTIVITY FUND
FUNDRAISER SUMMARY**

Pre-Number

School

Location No.

Activity Account: _____

Fundraiser: _____

Sponsor's Signature: _____

Date(s): _____

Bookkeeper's Signature: _____

Principal's Signature: _____

Inventory Summary

1. Total Starting Inventory (Retail Value) (A)	\$ -
2. Total Ending Inventory (Retail Value) (B)	\$ -
3. Expected Cash Receipts (1) Minus (2) =	\$ -
4. Actual Cash Receipts (C)	\$ -
5. Cash Over/Short (4) Minus (3) = (Explain shortage on back of sheet)	\$ -

Starting Inventory

Ending Inventory

Item	Quantity Received	Sales Price Per Unit	Total Price

Quantity Not Sold	Total Price

(A) Total \$ -

(B) Total \$ -

Profit Summary

Cash Receipts

Date	Receipt No.	Amount	Date	Receipt No.	Amount

(C) Total Receipts \$ -

Expenditures

Date	Check No.	Amount	Date	Check No.	Amount

(D) Total Expenditures \$ -

Net Profit/(Loss) (C) Minus (D) \$ -

Application and Agreement for Use of District Property

NOTE: Please complete this form in duplicate and submit both copies to the Central Office designee for approval. If the application is approved, one (1) copy of the signed agreement will be returned to the using organization along with a contract prepared by the Board attorney. The contract shall be signed by the designated representative of the using organization and returned to the Central Office designee. If the application is not approved, both copies will be returned.

Name of Sponsoring Organization/Activity _____ Telephone _____	
Representative's Name _____	
Address _____	
The above organization/individual requests the use of:	
<input type="checkbox"/> auditorium <input type="checkbox"/> gymnasium <input type="checkbox"/> dining room/kitchen <input type="checkbox"/> stadium <input type="checkbox"/> classroom(s) _____ <input type="checkbox"/> other, specify _____	
Is the organization planning to use District-owned equipment? <input type="checkbox"/> YES <input type="checkbox"/> NO	
If yes, specify equipment _____ Operator's Name _____	
Is the organization planning to conduct sales on school premises? <input type="checkbox"/> YES <input type="checkbox"/> NO	
If yes, give a complete description of what is being sold and how the proceeds will be used. _____	
Building/school/facility _____	
Purpose _____	
Date(s) requested _____ Time(s) Requested _____	
Will public be admitted?	<input type="checkbox"/> YES <input type="checkbox"/> NO
Will advertisement(s) be used?	<input type="checkbox"/> YES <input type="checkbox"/> NO
Will admission be charged?	<input type="checkbox"/> YES <input type="checkbox"/> NO

When using school facilities, this organization agrees to observe the following:

1. To schedule with the building Principal the time(s) District **property is to be used**. It is understood that the Superintendent/designee may cancel the use of the room or building at any time such use interferes with regular school activities.
2. **To be legally responsible for any and all damage to individuals and school equipment, building(s), grounds, or facilities, resulting from use by the organization.** To this end, the organization will procure sufficient liability insurance to indemnify the Board, school officers and employees for any injuries or property damage which might occur during the organization's use of the facilities. This insurance shall contain limits of \$1,000,000 for bodily injury and \$1,000,000 for property damage. A copy of the organization's insurance certificate shall be filed with the Board prior to the date the organization uses the building. The Board shall require the renting organization to assume all liability for injury to individuals by reason of the lease of Board property and that the organization indemnify and save harmless the Board from any loss or damage thereby.
3. **To provide appropriate equipment for the use of District property.** When gymnasiums are used, the organization agrees to permit on the gym floor only those persons wearing shoes that will not mark the floor.
4. **To abide by the requirements of Board Policies 05.3 and 05.31 (see attached).** Disregard of the rules and regulations governing the use of the school buildings, equipment and facilities shall result in the refusal of the Board to grant the offending organization further use.
5. **To acknowledge that approval of this request does not signify District sponsorship, endorsement or approval of your organization or the activity.**

Application and Agreement for Use of District Property

FEE SCHEDULE

The organization agrees to pay the applicable fee(s) for the use of District facilities.

	# of Employees Required	# of Hours	Hourly Rate (Overtime at 1.5 times)	Total
Custodians				
Food Service Employees				
Supervisory Personnel				
Other _____ _____				
TOTAL PERSONNEL CHARGE				

Property Used	Facility/ Equipment Fee	Personnel Cost, if applicable	Insurance cost, if applicable	Total Cost for Facility Use
Gymnasium at _____ school				
Auditorium at _____ school				
Cafeteria - <input type="checkbox"/> Dining Room <input type="checkbox"/> Kitchen <input type="checkbox"/> Both at _____ school				
Classroom(s) Number _____ at _____ school				
Stadium at _____ school				
Other Property at _____ school				

Signature - Representative of User Group

Date

Signature - Superintendent/designee

Date

IN THE EVENT SCHOOL IS CLOSED DUE TO WEATHER CONDITIONS, ALL SCHEDULED ACTIVITIES, WITH THE EXCEPTION OF DINNER MEETINGS, WILL BE CANCELED AND OPPORTUNITY TO RESCHEDULE OR REFUND RENTAL FEE(S) WILL BE MADE.

Application and Agreement for Use of District Property

For Office Use Only - To be Completed by School Official

Cost for use of District property \$ _____ Cost for school employee \$ _____ Total cost \$ _____

Deposit \$ _____ Is deposit refundable? Yes No

Date Deposit Received _____ Balance Due \$ _____

Board employee(s) assigned: _____

Board Action Date, if applicable _____ Board Order # _____

Review/Revised:8/25/11