



KINGSWAY REGIONAL SCHOOL DISTRICT

Booster Club

Guidelines & Procedures

December 1, 2016

The content of this document sets forth the Kingsway Regional School District's administrative guidelines and procedures for Booster Club organizations. Only approved organizations, operating under these Booster Club procedures and guidelines and the Kingsway Regional School District ("District") shall be allowed to use the school name and/or facilities in support of its programs.

A. District Policy Governing Booster Clubs

[Policy 5830: Pupil Fundraising](#). This policy is designed to establish best practices for accountability and transparency. District employees must understand that public trust is vital to the District's mission, and their organizations must be accountable to donors, stakeholders, government agencies and future patrons to succeed. The Board of Education maintains full discretion on whether to accept any proceeds from fundraising activities or donations from school-connected organizations.

[Policy 6660: Student Activity Funds](#). The Board of Education authorizes the establishment of a student activity account for funds derived from events and activities of pupil organizations and to account for the accumulation of money to pay for pupil group activities

[Policy 7230: Gifts, Grants, and Donations](#). Any gift accepted by the Board shall become the property of the Board, may not be returned without the approval of the Board, and shall be subject to the same controls and regulations as are other properties of the Board. The Board shall be responsible for the maintenance of any gift it accepts, subject to any joint agreement with another governmental body.

[Policy 7510: Use of School Facilities](#). District-affiliated school-support or booster organizations may use District facilities with prior approval of the appropriate administrator. Other parent groups may use District facilities in accordance with Policy 7510.

[Policy 7520: Loan of School Equipment](#). All district-owned property is under the control of the Superintendent. Any requests to use equipment must be presented to the Superintendent in writing and permission received prior to use. Requests by employees will generally be honored if the use is in the best interest of the district. Requests by non-employees or other school districts will be presented to the Board for approval

[Policy 9191: Booster Clubs](#). School-connected organizations shall organize and function in a way that is consistent with the District's philosophy and objectives, within adopted Board policies, in accordance with applicable guidelines and financial and audit regulations. Board Policy 9191 governs Booster Club relations with the District.



B. Guideline Application

Booster Clubs in the District will be treated equally, operate the same and follow the same guidelines.

C. District Designees for Booster Club

The District's Superintendent must approve Booster Club formation. District designees include, but are not limited to, the Coach or Advisor/Director of the program. Invitations should be made to these designees for all meetings and events. Specific questions regarding booster activities shall be directed to these designees.

The Athletic Director may assign responsibilities to coaches for each respective Booster Club. The Principal or Principal's designee may assign responsibilities to advisors to each respective Booster Club. The Athletic Director and/or Principal may require additional reporting other than those described in this document.

District designees, Booster Club presidents and treasurers are required to attend annual training provided by the District.

D. IRS Tax Exempt Status

Booster Clubs are encouraged to apply for 501(c) 3 status with the IRS. This status will allow donors to make tax deductible donations.

E. Organization

At a minimum, the Booster Club shall recommend the election of the following officers on an annual basis: President; Vice President; Secretary; and, Treasurer.

Officers may be elected for recommendation by simple majority or secret ballot. District employees shall not serve as officer of any Booster Club. After the election(s), a roster of the elected officers should be forwarded to the District designee and kept on file with the Superintendent of Schools.

F. Role of Booster Clubs

Booster Club members should enthusiastically support students, coaches and programs, recruit new members, and model appropriate behavior at all events. A significant aspect of Booster Club membership is the willingness to volunteer for extracurricular student



events. Members should avoid negative or inappropriate comments regarding students and coaches at Booster Club meetings. Concerns regarding any program should be addressed through appropriate channels.

The primary purpose of Booster Clubs is as follows:

1. To raise supplemental funds through fundraising activities for use by the associated program to enrich student experiences. Proceeds raised through fundraising should supplement and not supplant the District's budgetary obligations.
2. To plan and provide an end-of-the-year ceremony/event that recognizes the efforts and achievements of the students, coaches, and support personnel.

G. Fundraising

Fundraisers must receive prior approval from the Athletic Director and/or Principal. The Athletic Director or Principal/Principal's designee may require an additional approval process for all fundraisers under their responsibility.

Fundraiser requests should be appropriate for the public school environment. Fundraising events should generate support from the community at-large for each respective Booster Club program. Fundraising events that may generate adverse public attention to the District will not be approved or, if underway, may be subject to cancellation.

Prior to September 1st, Booster Clubs shall complete the Fundraising Budget Request (Intended Use of Proceeds) Form. Even if an advisor or coach has been assigned as a designee to a Booster Club, the Fundraiser Budget request Form must be submitted to the Athletic Director or Principal/Principal's designee for approval. The Fundraising Budget Request Form shall detail the intended use of proceeds from fundraiser activities, include the product to be sold or service to be rendered and the estimated net receipts.

Door-to-door solicitation by Booster Clubs will not be allowed.

Only Booster Clubs with 501(c) 3 status may conduct a raffle as one of their annual fundraising activities. Raffles must be pre-approved by the Athletic Director and/or Principal/Principal's designee.

Student involvement in Booster Club fundraisers should be on a voluntary basis only. Students are not permitted to be required or pressured into fundraising in order to participate in the program or supplemental activities associated with the program.



H. Donations from Booster Clubs

Authorized Booster Club donations will be credited to the corresponding district program. Within the corresponding programs, the District's intent will be to honor specific Booster Club donation designations; however, the District reserves the right to utilize the funds for alternate purposes.

I. Reporting Requirements

District reporting requirements for Booster Clubs are as follows:

1. A copy of the Articles of Incorporation/application of formation and subsequent changes should be filed with the Athletic Director or Principal/Principal's designee and kept on file with the Superintendent of Schools.
2. Schedule of meetings prior to September 1st.
3. The Fundraising Budget Request (Intended Use of Proceeds) Form prior to September 1st.
4. Semi-annual cash basis financial reports to the Superintendent of Schools. These reports are to be accompanied with the confirmation of financial information statement. The reports should be submitted no later than 30 days following the six-month period ending December 31 and June 30 each year. Governmental Accounting Standards Board (GASB) [Statement No. 39](#) requires the District to obtain and review financial performance information of supporting organizations to determine whether these organizations should be considered a component unit.

See Appendix for sample forms.

J. Appropriate Uses and Handling of Booster Club Accounts

All Booster Clubs must have an adopted budget which includes major fundraising estimates and planned spending for the year submitted to the Athletic Director or Principal/Principal's designee and kept on file with the Superintendent of Schools. Budgets may be amended as required. All purchases shall have the proper supporting documentation including itemized receipts.

Booster Clubs may spend funds or write checks for the following:

1. Expenses for the operations of the club including, but not limited to mailings, postage, website fees, storage facilities, advertising, bank fees;



2. If deemed appropriate by club membership for general activities or a specific sponsored event, the cost of providing liability or bonding coverage;
3. Items purchased for resale as a fundraiser;
4. Expenses to promote a fund-raising activity including, but not limited to signs, equipment rental, insurance;
5. All items necessary for parties provided by parents or other students strictly for an athletic team or performing arts program as long as it is approved by the Athletic Director or Principal/Principal's designee.
6. All items necessary for one post-season meal or banquet for each team per sport per campus or performing arts program;
7. All items necessary for meals, snacks or snack foods during and after practices as long as it is not a reward for performance and is approved by the Athletic Director or Principal/Principal's designee.
8. Meals and/or hospitality for referees, judges, clinicians or visiting sponsors;
9. Hospitality expenses for tournaments, extra-curricular events or competitions;
10. Cost of media guides and/or programs;
11. Donations to the District to support the respective sports or performing arts programs based on specified needs presented to the Superintendent of Schools;
12. All items necessary to conduct clinics;
13. All items necessary to conduct off-season tournaments provided that employees of the District do not participate pursuant to NJSIAA's Rules and Regulations.
14. Other items that are approved by the Athletic Director or Principal/Principal's designee.

District designees (coaches, advisors) oversee the activities of their respective Booster Club program to ensure that District rules and guidelines are followed. However, designees should not have any direct involvement in the disbursement of funds from a Booster Club bank account. Designees should not have access to Booster Club checks. Designees should not counter-sign checks.



K. Improper Uses of Booster Club Funds

1. Purchasing of uniforms and equipment necessary to operate the program. The Booster Club is to supplement and not supplant the District's budgetary obligations.
2. Nothing of value should be given to students participating in Kingsway-sponsored and NJSIAA sanctioned events/activities. Penalty for any violation of this nature may be the forfeiture of varsity eligibility for any student athlete.
3. No cash will be given to any school employee to use at his or her discretion.
4. The purchase or consumption of alcoholic beverages while on school property or in the presence of students is specifically prohibited.
5. Booster Clubs may not contribute funds in an effort to increase the personnel allocations and/or stipends for any program or team.
6. Booster Clubs may not sell advertising space on or in the District's facilities, website and/or property.
7. Potential use of funds outside the knowledge and direction of the District designee.
8. Booster Clubs should not have debit cards.
9. Since all Booster Club fundraising is intended to benefit each program as a whole, funds cannot be used for post-secondary scholarships.

L. Additional Procedures

1. All Booster Clubs are subject to the jurisdiction of the Superintendent or designee (Director of Athletics or Principal/Principal's designee). These District designees should receive a schedule of all meetings, activities and events.
2. All Booster Clubs should conduct business under duly approved bylaws adopted by members.
3. Any action taken at a booster meeting will be subject to review and revocation by the Athletic Director or Principal/Principal's designee
4. The regular school program and extra and co-curricular activities of the school and programs sanctioned by NJSIAA and district affiliated organizations will take precedence over booster activities;
5. Booster Clubs should not expend funds without the designee's prior knowledge.



6. Parents and Booster Club members are expected to follow the same standards of conduct as district employees when chaperoning, sponsoring or attending student activities, including those stated in the school handbook;
7. There will be no student activities, parties, meetings, travel, or other gathering in the name of the school organization or booster organization unless prior permission has been received from the Athletic Director or Principal/Principal's designee.
8. School employee and student planning and preparation for activities supported by the booster organization will occur outside the school day or as approved by the Athletic Director or Principal/Principal's designee.
9. Booster Clubs who do not follow the rules and procedures outlined pursuant to Board Policy nor submit annually or semi-annually appropriate financial reports, schedule of meetings, Articles of Incorporations, Officer rosters and fundraising goals will not be recognized nor permitted to contribute to the respective student program.

M. Appendix

All Booster Clubs must submit on an annual basis Articles of Incorporation, Roster of Officers, Meeting Schedule, and Fundraising Budget Request (Intended Use of Proceeds).

All Booster Clubs must submit on a semi-annual basis, cash basis financial reports to the Superintendent of Schools. The cash basis financial report should be presented for the periods July 1 through December 31st and January 1 through June 30th.

1. Confirmation of Financial Information

This statement is due any time a financial report is submitted to the Superintendent of Schools.



FUNDRAISING BUDGET REQUEST (Intended use of proceeds)

Item/Description	Vendor	Qty	Unit Cost	Total Cost
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
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			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
Total Expenses				\$
Amount Available from Other Sources (if any)				\$
Total Fundraising Goal				\$



Kingsway Regional School District
Booster Club Confirmation of Financial Information
for the _____ School Year

Organization Name

Affiliation

I hereby certify that the information attached is true and correct to the best of my knowledge. Furthermore, I understand that although supporting organizations may be considered a separate entity whereby 501(c)3 statuses has been declared, the District is requesting this financial information in order to comply with GASB Statement No. 39 of the Governmental Accounting Standards Board.

President:

Treasurer:

Date: _____

Date: _____

2. Financial Report (Cash Basis)

This report is due no later than thirty (30) days after expiration of the reporting period. Financial Reports are due to the Superintendent of School no later than January 31st for the reporting period ending December 31st and July 31st for the reporting period ending June 30th.



**Kingsway Regional Booster Club
 Cash Basis Financial Report
 From July 1, 201_ through December 31, 201_**

Beginning Cash Balance as of July 1, 201_ \$5,000

INCOME

Fundraising Activity #1	\$15,000
Fundraising Activity #2	\$10,000
Concession Sales	\$7,500
Merchandise Sales	\$5,000
Donations	\$2,000
Other Income	\$500
	\$500

Total Income \$40,000

EXPENSES

Fundraising Activity #1 Expenses	\$5,000
Fundraising Activity #2 Expenses	\$5,000
Concession Supplies	\$2,500
Merchandise Products	\$3,000
Travel Expenses	\$2,000
Donations to District Program	\$10,000
Other Expenses	\$500
	\$500

Total Expenses \$28,000

Net Income (Loss) \$12,000

Ending Cash Balance as of December 31, 201_ \$17,000

