

**OHIO COUNTY
EAGLES BOOSTER INC.**

ROLES & RESPONSIBILITIES

UPDATED 2013

COPIED FROM KDE REDBOOK

ACCOUNTING PROCEDURES FOR KENTUCKY SCHOOL ACTIVITY FUNDS

(“REDBOOK”)

Incorporated by Reference into 702 KAR 3:130

SUPPORT/BOOSTER ORGANIZATIONS USING EXTERNAL ACCOUNTS

AUTHORITY:

1. Raise funds through board approved activities on and off school property in the name of the school or school activity and maintain those funds in a separate account.

RESPONSIBILITIES:

1. An external support organization [booster / PTO] using external accounts shall not use the state exempt or federal identification number of the school or district but shall obtain a state tax exempt number specifically and only for the use of the support/booster organization. A federal identification number, specifically and only for the use of the support/booster organization, shall also be obtained if required for federal reporting purposes.
2. Submit the names of the club officers to the principal [AND president of Ohio County Eagles Boosters, Incorporated] at the beginning of the school year or within thirty (30) days of the first transaction of the organization.
3. Submit an annual Organization Budget worksheet (Form F-SA-4B) to the principal within thirty (30) days of the first transaction of the group showing estimated revenues from admissions, fundraisers, dues, concession sales, and other categories, and estimated expenditures by category.
4. Ensure funds are expended in accordance with the purpose and intended use only.
5. Submit an annual financial report to the principal by July 15 for the year ending June 30. The annual financial report shall contain receipts from admissions, fundraisers, dues, concession sales, and other categories; expenditures by payee; and beginning and ending balances.
6. Ensure compliance with Title IX issues as it relates to fund-raising and expenditures.

COPIED FROM OHIO COUNTY BOARD POLICY MANUAL
SCHOOL ACTIVITY FUNDS
SUPPORT/BOOSTER CLUB FUNDS

Parent-teacher associations and booster club funds are not subject to deposit and accounting procedures as school activity funds. However, each year the principal shall obtain the following from all support/booster/PTO club organizations as required by the state activity fund accounting procedures:

1. Names of club officers
2. A copy of the annual budget within the first thirty (30) days of the first transaction for the group; and
3. An annual financial report by July 15 for the year ending June 30 reporting receipts, expenditures and beginning and ending balances.

All booster / PTO groups wishing to be recognized by and/or affiliated with the District shall comply with the following:

- Adhere to applicable state and federal laws, including taxable income reporting requirements, when conducting fund-raising activities to benefit the school or District; and
- Conduct fundraising activities to benefit the entire group and not permit credit to be earned through fundraising for an individual student in lieu of participation fees or related activity costs.

FUNDRAISING PROJECTS

All fundraising activities associated with a school must be approved by the Board of Education. Requests must be channeled through the Principal and Superintendent no later than one (1) week prior to the Board meeting at which they are to be considered.

The following sources of revenue shall be permitted for each school without approval from the Board:

1. School picture sales
2. Refreshment concessions (vending machines) in any school as long as they do not interfere with the instructional or food service program.

All fundraising activities conducted by school-sponsored groups shall be for the benefit of the entire school or group. No student is to be forced to participate in a fundraiser and shall not be penalized for not participating (See Redbook, page 24, Items 4, 5, 6).

OHIO COUNTY EAGLES BOOSTERS INC.

ROLES & RESPONSIBILITIES in layman's terms

Responsibility of the President: The President is responsible for: organizing and running all club meetings, communicating with the coach about and prior to fundraisers, activities, and spending for approval, overseeing fundraisers and communicating with all parents and participants about participation and set up of fundraisers.

Responsibility of the Vice-President: The Vice-President, in the case of absence or disability of the President, acts as President and shall perform such duties as stated in the above paragraph.

Responsibility of the Treasurer: The treasurer is responsible for: keeping up with group funds and spending, having access to online banking, keeping the group checkbook, communicating with coach about finances, submitting the monthly financial reports to the Eagles Booster Inc. treasurer and school principal. Note: booster clubs are to report to Robbie Asberry (robert.asberry@ohio.kyschools.us).

Responsibilities of the Secretary: The Secretary is responsible for keeping minutes for each club and submitting the fundraiser forms (F-SA-2A and F-SA-2B) to the Principal one week prior to each SBDM meeting.

*****To assure no conflict of interest is perceived, coaches spouses are not allowed to hold a booster officer position.**

Responsibilities of the Team Booster / School PTO Club: The role of club officers is to be support system for the coach(es) and students participating in the team.

1. Each team club is responsible for handling all fundraisers to raise money for each team; to purchase those items needed or requested by the coach, to purchase items to be used or kept by the participants in the team, and to pay for the end of the year banquet (minus trophies: coaches...these should be figured into your needs list for the board), if they have one.
 - Form F-SA-2A and F-SA-2B needs to be completely filled out and turned into the school office one week prior to each SBDM (site base council) meeting. (This can be done electronically as well.) Each fundraiser must be submitted on a separate sheet. Be sure to ask every July when the SBDM meetings will be held for year. This will change with each school year. The 2013 SBDM meetings were held on the second Monday of each month at 3:15 pm.

2. Each booster / PTO club is to have a bank account that requires two signatures (not the coach's) on the signature card. Either person may then cash or sign a check.
 - You may have a debit card, but it should be kept with the treasurer and not the coach.
 - Bank Statements...You may have the bank statement mailed to the treasurer's home address. If you choose to have your bank statement mailed to your treasurer, a copy of the statement must be sent in with your quarterly financial statements sent to the OCEBI treasurer and school's principal. Do not use the School Board's address to receive bank statements.
 - PBI and Bank of Ohio County will provide online banking or email to each individual group, as well as provide the OCEB Inc.'s treasurer with all electronic statements. *****Reminder***these are public records, not personal records.**
3. To provide the Eagles Booster Club Inc. treasurer with emailed financial reports generated by each group's treasurer. These are to be completed each quarter and if not kept up-to-date this will affect SBDM approval of your fund raisers. No fundraisers will be approved for clubs not in compliance.
 - The financial statements are due on the following dates:
 - July, August, September due by October 15th
 - October, November, December due by January 15th
 - January, February, March are due by April 15th
 - April, May, June due by July 15th
 - If it is a non-activity month, please write on your financial statement sheet in big bold letters: **NO ACTIVITY.**
 - PTOs are to also submit their reports / copies of bank statements to the school's principal; Boosters are to also send their reports / copies of bank statements to Mr. Asberry (robert.asberry@ohio.kyschools.us).
 - If a booster / PTO club is not in compliance with the above requirements then the OCEB Inc. can call a "special called meeting" to determine if that booster member/club will remain a member and remain under the protection of the OCEB incorporation.
 - If a club is removed from OCEB, it will lose all tax-related benefits and will not be allowed to conduct fundraisers in the Ohio County school system.
4. The club is also responsible for handling all money and deliveries taken up or passed out for fundraisers and purchases made by the booster / PTO clubs.

Invoices need to be addressed to one of the booster officers. **NO INVOICES NEED TO GO TO OCHS.** This has been an issue in the past.

- The billing address should be the treasurer's or presidents, Ex: OCHS Cheer Booster Treasurer and their address. Unless the company wants a specific name.
- The shipping address needs to be either the address of the treasurer or president of your booster club.
- FYI Coaches: When ordering from the board, you need to sign the invoice after receiving your order and return to the Board before they will pay the bill.
- Each booster club is responsible for their own obligations. If your booster club account goes deficient, the person or persons who caused the deficiency will be solely responsible for reimbursing the booster club and getting the account back in the right.

5. Voting at Boosters Inc. Meetings

Each booster club will have one voting representative. Each voting representative must be present at the time of the meeting in order for their vote to count.

Current Members of OCEB, Inc.

- | | |
|---------------------|---------------------------------|
| 1. Band | 15. Beaver Dam Elementary PTO |
| 2. Baseball | 16. Fordsville Elementary PTO |
| 3. Boys Basketball | 17. Horse Branch Elementary PTO |
| 4. Boys Soccer | 18. Southern Elementary PTO |
| 5. Cheerleading | 19. Wayland Elementary PTO |
| 6. Dance | 20. Western Elementary PTO |
| 7. Football | |
| 8. Girls Basketball | |
| 9. Girls Soccer | |
| 10. Golf | |
| 11. Softball | |
| 12. Track & Field | |
| 13. Volleyball | |
| 14. Wrestling | |

OCEB, Inc. Officers 2013-2015 (2 yr. positions)

President:

Mike Thomas

(270) 256-3671 (call / text)

mike1616@juno.com

Vice-President:

Renetta Romero

renettaromero@aol.com

*automatically becomes president after 2 yr. term is up

Treasurer:

Robin Alvey

Robin.alvey@ohio.kyschools.us

Secretary:

Amanda Smith

tatjsmith@connectgradd.net