

**PARENT ORGANIZATION AND BOOSTER CLUB REGULATIONS**

The District may cooperate with, including providing use of school facilities for meetings and activities, and accept funds from a Parent Organization and/or Booster Club provided the organization meets the following requirements:

**I. General Rules:**

1. Parent Organizations and Booster Clubs shall follow the policies of the Goffstown School District.
2. Parent Organizations and Booster Clubs are strongly encouraged to apply for 501(c) 3 status with the IRS. This allows for donors to make tax deductible donations. 501(c) 3 instructions: <https://www.irs.gov/uac/about-form-1023ez>
3. It is strongly recommended that all Parent Organizations and Booster Clubs acquire liability insurance. Please note that Parent Organization and Booster Club activities are not covered by Goffstown School District liability insurance.
4. Each Parent Organization and Booster Club should have elected officers and should formalize specific bylaws. It is recommended that a voting process is developed in order to operate fairly and effectively make organizational decisions.
5. All documentation for the aforementioned recommendations (i.e. certificate of insurance, articles of 501(c) 3 incorporation, and bylaws) needs to be submitted to the Student Activities Director, Athletic Director and/or building administrator prior to September 1<sup>st</sup> of each school year.

**II. Operations:**

Parent Organizations and Booster Clubs are required to conduct public meetings and record minutes. Scheduled meetings are to be submitted to the Student Activities Director, Athletic Director and/or building administrator a minimum of one week prior.

1. Meeting minutes need to be submitted to the Student Activities Director, Athletic Director and/or building administrator within four weeks after the meeting date.
2. All Parent Organizations and Booster Clubs must follow the stated Goffstown School District 'Use of Facilities' policy for any activity scheduled on school property. Policy KF and KF-R.
3. Any coach or group advisor is encouraged to work collaboratively with an associated Parent Organization and/or Booster Club, but cannot act as a Booster Club officer or member – due to the implicit conflict of interest.
4. Parent Organizations and Booster Clubs are expected to operate in a consistent manner with the school's philosophy and objectives. Parent Organization and Booster Club members should avoid negative or inappropriate comments and/or behavior regarding students, coaches, advisors, or opponents.
5. The Parent Organization and/or Booster Club is expected to ensure that all marketing materials indicate clearly the responsible party (said Parent Organization/Booster Club).
6. The use of the Goffstown School District or any individual school name, mascot or logo is a privilege, and can be revoked at the discretion of the Goffstown School District administration, if it is deemed the Parent Organization and/or Booster Club is not abiding by Goffstown School District policies that pertain to their organization.

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7. Any equipment a Parent Organization/Booster Club plans to purchase for the District must first be approved in writing by the Student Activities Director, Athletic Director and/or building administrator.
8. In addition to general supplies and equipment, any other non-cash contributions by a Parent Organization/Booster Club of more than \$1,000.00 must be approved by the School District Business Administrator or Superintendent.
9. At no time shall a Parent Organization/Booster Club act as an agent of the School District. The School District maintains the sole authority to nominate and employ coaches and advisors, and to accept other volunteer positions associated with District programs. Any funds for staff /coaching must be approved by the School District Business Administrator or Superintendent.
10. A Parent Organization/Booster Club must obtain and use their own federal tax identification numbers (also known as an employer identification number or EIN). Parent Organizations/Booster Clubs may not use the District's EIN.

**III. Fundraising Rules:**

1. All Parent Organizations and/or Booster Clubs are encouraged to review their fundraising plan(s) with the Student Activities Director, Athletic Director and/or building administrator prior to the season or school year to review adherence to school district policies and avoid duplication with other organizations. It shall be the responsibility of the Parent Organization/Booster Club, not the school district, principal or school administration to assure that all fundraising activities comply with State and Federal law.
2. The approved Parent Organization and/or Booster Club fundraising plan shall be made available to the public if requested.
3. Booster Clubs are required to submit and gain prior initial approval from the Student Activities Director, Athletic Director and/or building administrator for all fundraising activities. All marketing materials need to be included for approval.
4. No student or parent is required to engage in any fundraising activity.
5. Fundraising shall not interfere with school district operations.
6. Parent Organizations/Booster Clubs funds and accounts are not District accounts and will not be included in the District's budgeting and accounting. Funds collected by Parent Organizations/Booster Clubs are not to be deposited into the District's student activity accounts.
7. Parent Organizations/Booster Clubs are solely responsible for safeguarding any funds raised by the organization and for ensuring that funds are spent only for purposes related to the goals and objectives of the organization, and the published or advertised reasons for the particular fund-raising activity.
8. Booster Clubs are allowed to use funds for the following:
  - a. End-of-year banquet
  - b. Senior gifts
  - c. Meals or snacks during and after games or practices
  - d. Team/Club sportswear/gear with school administration approval of design
  - e. Donation to Goffstown School District to support the associated activity

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**IV. Improper Use of Parent Organizations and/or Booster Clubs Funds:**

1. No gifts to individual students (Exceptions: team gifts, team sportswear, senior gifts, individual awards/trophies/plaques, or commemorative items for state recognized achievement)
2. No monetary gifts to paid or volunteer coaches that do not comply with IRS regulations, District policies, or applicable labor laws.
3. No scholarships directly from Parent Organizations and/or Booster Clubs (donations to established scholarship programs are allowable)

**V. Accounting & Reporting Requirements:**

1. Parent Organizations and/or Booster Clubs are required to submit a proposed budget to the Student Activities Director, Athletic Director and/or building administrator prior to October 1<sup>st</sup> of each school year or minimally 30 days prior to the month their activity begins. The following is a sample template Booster Club budget: <https://goo.gl/gvygx3>
2. All Parent Organizations and/or Booster Clubs are required to submit an annual financial statement to the SAU #19 Business Administrator upon completion of the activity period, sports season or school year. This consists of the Parent Organizations and/or Booster Club's updated budget (document attached in previous bullet) including all current revenue and expenditures YTD. Additionally, supporting documentation (i.e. copies of receipts, checks) may be requested by the District.
3. Parent Organizations and/or Booster Clubs are responsible for filing all appropriate tax forms, and are required to hold all funds in a recognized financial institution. The following are the instructions to apply for an Employer Identification Number (EIN) as a 501(c)3 tax exempt organization: EIN application: <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>
4. It is recommended for Parent Organizations and/or Booster Clubs to require two (2) signatures on all checks and/or accounts for disbursement of funds.
5. It is strongly recommended that all Parent Organizations and/or Booster Clubs conduct an annual internal audit. In cases in which an annual internal audit is not conducted, the Parent Organizations and/or Booster Clubs shall furnish documentation that their executive board complies with the following:
  - a. Periodically reviews the organization's bank statements and financial records, but no less than twice a year.
  - b. Has written policies or guidance documents related to the handling of cash, timely deposits of funds and an approval process for the disbursement of funds.

**VI. Exclusion from liability:**

1. The Goffstown School District and the School Board assume no financial responsibility for any Parent Organization and/or Booster Club and exclude itself from any liability a Parent Organization and/or Booster Club may incur.

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Proposed: 04/18/2022  
Adopted: 06/06/2022  
Revised: 08/29/2022

## PARENT ORGANIZATION AND BOOSTER CLUB REGULATIONS

## APPENDIX A

## Official School Recognition Form for Parent Organizations/Athletic Booster Clubs

Name of the Parent Organization/Athletic Booster Club \_\_\_\_\_

School Year \_\_\_\_\_

Date \_\_\_\_\_

Purposes and Goals of the group: \_\_\_\_\_  
\_\_\_\_\_

Contact Person \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

**As officers of the above referenced parent organization and/or booster club, we attest that our Executive Committee:**

- Periodically reviews the organization's bank statements and financial records, but not less than twice a year,
- Has written policies or guidance documents related to the handling of cash, timely deposits of funds and an approval process for the disbursement of funds,
- Maintains adequate liability insurance coverage, and
- Submits the appropriate financial records to State and Federal agencies based on our organization's status (example: 501c3), if applicable.

Organization's/Club's Officers:

President \_\_\_\_\_ Phone \_\_\_\_\_ Signature \_\_\_\_\_

Vice President \_\_\_\_\_ Phone \_\_\_\_\_ Signature \_\_\_\_\_

Secretary \_\_\_\_\_ Phone \_\_\_\_\_ Signature \_\_\_\_\_

Treasurer \_\_\_\_\_ Phone \_\_\_\_\_ Signature \_\_\_\_\_

SAU 19 Administrator Approval \_\_\_\_\_ Date \_\_\_\_\_

This form must be completed and filed with the Student Activities Director, Athletic Director and/or building administrator on a yearly basis no later than October 1st to be officially recognized for the school year.