

Gold-Burg ISD Booster Club Guidelines

Developed 1/19/2015



Table of Contents

| | |
|--|-----------|
| <i>Introduction.....</i> | <i>3</i> |
| <i>UIL Rules Affecting Booster Clubs.....</i> | <i>3</i> |
| <i>Role of Booster Club</i> | <i>4</i> |
| <i>Election of Officers</i> | <i>5</i> |
| • <i>President</i> | <i>5</i> |
| • <i>Vice-President</i> | <i>5</i> |
| • <i>Secretary</i> | <i>5</i> |
| • <i>Treasurer</i> | <i>5</i> |
| <i>Audit Committee</i> | <i>6</i> |
| <i>Standards for Meetings</i> | <i>6</i> |
| <i>Formation, Name and Registration</i> | <i>6</i> |
| <i>Becoming a Tax-Exempt Organization</i> | <i>6</i> |
| <i>Fundraising and Accounting.....</i> | <i>6</i> |
| <i>Accounting</i> | <i>7</i> |
| • <i>Banking Information</i> | <i>7</i> |
| • <i>Financial Reporting</i> | <i>8</i> |
| • <i>Cash Receipt Procedures</i> | <i>8</i> |
| • <i>Bank Reconciliation</i> | <i>8</i> |
| • <i>Disbursement of Funds</i> | <i>8</i> |
| • <i>Audit Instructions</i> | <i>8</i> |
| • <i>Sales Tax</i> | <i>8</i> |
| • <i>Financial and Legal Responsibility</i> | <i>8</i> |
| <i>Booster Club Meetings</i> | <i>9</i> |
| <i>Rules for Dissolution</i> | <i>9</i> |
| <i>Working with School Staff</i> | <i>9</i> |
| • <i>Announcements.....</i> | <i>10</i> |
| • <i>Other requirements.....</i> | <i>10</i> |
| <i>Field Trips and Transportation</i> | <i>10</i> |
| <i>Top Ways to Protect Your Organization.....</i> | <i>11</i> |
| <i>Booster Club Administrative Regulations.....</i> | <i>12</i> |
| <i>Activity Fundraising Application and Financial Recap.....</i> | <i>13</i> |
| <i>Audit Report.....</i> | <i>14</i> |
| <i>Sample Parent Booster Club Bylaws.....</i> | <i>17</i> |

INTRODUCTION

Because the primary purpose of PTO/Booster clubs is to support students, the District has some latitude over PTO/Booster club activities. Although PTO/Booster clubs work closely with the District, PTO/Booster clubs are still legally separate entities from the District. The formation of a PTO/Booster club must be approved by the Principal or Superintendent, and each PTO/Booster club must abide by all Gold-Burg ISD policies and procedures, the University Interscholastic League Constitution, rules and regulations, and state and federal laws which relate to PTO/Booster organizations.

The Superintendent is the individual responsible for the District's educational program, including curricular, co-curricular and extracurricular activities. The Superintendent is solely responsible for the participation of the Gold-Burg ISD in the entire University Interscholastic League program. All activities, events and personnel are under the jurisdiction of the Superintendent, and it is important that PTO/Booster clubs recognize the Superintendent's authority and work within the framework prescribed by the school administration.

The Principal is directly responsible for all fundraising activities carried on at the campus or sponsored by or on behalf of his/her school children. Parent/teacher committees and faculty/student committees must work in full cooperation with the Principal and under his/her supervision in planning special programs and activities, and in conducting any activity which involves the raising of money. Long range planning of fundraising activities is necessary so that they are spread as evenly as possible throughout the school year.

The Sponsor of a student group serves as the liaison between the PTO/Booster Club and the District. The Sponsor, with the approval of the Principal, is responsible for determining the various activities and trips in which the student group will participate.

The PTO/Booster Club is responsible for supporting a student group, activity, or program, whether it be providing fan support at games or events or whether it be raising money for an out-of-state competition. The PTO/Booster Club works through the Sponsor to provide assistance for the planned activities of the student group. Although the PTO/Booster Club can decide the type and amount of assistance the members will provide to a student group, the PTO/Booster Club does not have the authority to decide the activities or trips in which the student group will participate. While parents and the PTO/Booster Club may suggest particular activities, the Sponsor makes the final decision.

All booster organizations must follow the University Interscholastic League Booster Club Guidelines, which are located at http://www.uil.utexas.edu/policy/pdf/booster_guide.pdf.

A synopsis of certain important UIL rules is set out below:

University Interscholastic League Rules Affecting Booster Clubs

1. The Superintendent or his designee has approval authority over all PTO/Booster club activities.
2. Booster clubs do not have the authority to direct the duties of a school District employee. The scheduling of contests, rules for participation, methods of earning letters, and all other criteria dealing with interschool programs are under the jurisdiction of the local school administration.
3. Money given to a school cannot be earmarked for any particular expense. Booster clubs may make recommendations, but cash or other valuable consideration must be given to the school to use at its discretion.

4. Fundraising projects are subject to state law. Nonprofit or tax-exempt status may be obtained from the Internal Revenue Service.
5. Individuals who actively coach or direct a UIL activity should serve in an advisory capacity to the booster club only, and **should not have control or signature authority over booster club funds**. Coaches' wish lists should have received prior approval from school administration before submission to boosters.
6. Booster clubs cannot give anything to students, including awards.
7. Schools must give prior approval for any banquet or get-together given for students.
8. It is a violation of UIL rules for booster groups or individuals to directly pay for the cost of commercial transportation or out-of-town meals.
9. Parties for athletes are governed by the State Executive Committee interpretation of Section 441 of the UIL Constitution & Contest Rules, which limits what school teams and athletes can accept.
10. All booster clubs and individuals should be aware of the Amateur Rule and the seriousness of violating the rule. The penalty to a student-athlete is forfeiture of varsity athletic eligibility in the sport for which the violation occurred for one calendar year from the date of the violation. Student athletes are prohibited from accepting valuable consideration for participation in school athletics—anything that is not given or offered to the entire student body on the same basis that it is given or offered to an athlete. Valuable consideration is defined as tangible or intangible property or service including anything that is usable, wearable, salable or consumable.

Role of Booster Clubs

Booster Clubs shall organize and function in a way consistent with the school's and the District's philosophy and objectives, within adopted Board policies, and in accordance with UIL regulations as applicable.

Booster Clubs shall:

- a. Be voluntary and provide unified support for student activities of the school.
- b. Encourage involvement by all parents of students participating in the supported activity.
- c. Use school facilities only with prior approval of the Principal.
- d. Obtain approval of the Principal for all fundraising activities.
- e. Submit copies of financial records to the Principal on a monthly basis.
- f. Submit a copy of audited financial report to the Principal no later than June 30 following the end of the fiscal year.
- g. Submit the name, address and telephone number of all current officers and the authorized signers of bank accounts to the Principal.
- h. Pay all taxes and debts incurred by the organization.
- i. Comply with administrative regulations and Board policies when donating money or gifts to the school.
- j. Comply with UIL guidelines, district policies, federal and state tax laws as well as GBISD policies.

Booster Clubs shall not:

- a. Have authority in directing or influencing school employees in the administration of duties.
- b. Be involved in decision or policy making activities for a student group.
- c. Give a sponsor or coach a gift or cash in excess of the limits imposed by the UIL guidelines from any source in recognition of, or appreciation for coaching, directing, or sponsoring student activities.
- d. Give anything (including awards) to students without prior approval from school administration. (Faculty sponsor's wish-lists must receive prior approval from school administration before submission to Booster Club).
- e. Give a member any gift without the approval of the members of the booster club.
- f. Employ or pay any booster club or GBISD employee for services rendered with Booster Club funds.

- g. Direct, employ, contract, supplement or in any way compensate a consultant, clinician, accompanist, or paraprofessional for work performed for the student activity without prior approval from the principal.
- h. Sign contracts or pay expenses directly from Booster Club accounts for any arrangements for student travel associated with the organization. (Booster groups/individuals may donate money/merchandise to the school with prior approval from administration).
- i. Use the school's tax identification number as the Booster Club identification number.
- j. Use the school's sales permit numbers as the Booster Club sales permit number.

Election of Officers

Employees of the District shall not serve in a financial capacity of a booster or other parent organization. Financial capacity includes holding positions as treasurer, fund-raising chairperson, or serving as a check signer.

At a minimum, the booster organization shall elect the following officers on an annual basis. Each officer should receive a printed copy of the Booster Club Guidelines. Each officer must read the manual and return a signed acceptance form (located at the back of this packet) to the campus principal before the first meeting of the new school year.

PRESIDENT

Typically, the president of a booster organization is an individual who has previously been active in the organization. The major duties include, but are not limited to, the following:

- a. Preside at all meetings of the organization.
- b. Regularly meet with the designated campus representative regarding booster activities.
- c. Resolve problems in the membership.
- d. Regularly meet with the treasurer of the organization to review the organization's position.
- e. Select an officer as the designee to receive bank statements through the mail at their home address. This individual shall not be a signer on the account. Upon receipt, the designee should review the activity on the bank statement and canceled checks for reasonableness. This provides an independent review by an individual not associate with disbursement activity.
- f. Schedule annual audit of records or request an audit in the need should arise during the year.
- g. Submit Booster Club Checklist and Administrative Regulations to the Principal.

VICE-PRESIDENT

The vice-president acts as the president's representative in his/her absence. They must remain familiar with the organization. The major duties include, but are not limited to, the following:

- a. Preside at meetings in the absence or inability of the president to serve.
- b. Perform administrative functions delegated by the president.

SECRETARY

The secretary is responsible for keeping accurate records of the proceedings of the association and reporting to the membership. The secretary must ensure the accuracy of the meeting minutes and have a working knowledge of parliamentary law and the organization's procedures. The major duties include, but are not limited to, the following:

- a. Report on any recommendations made by the executive board of the booster organization if such a governing board is defined.
- b. Maintain the records of the minutes and any standing committee rules, current membership and committee listing.
- c. Record all business transacted at each meeting.
- d. Maintain records of attendance of each member.
- e. Conduct and report on all correspondence on behalf of the organization.

TREASURER

The treasurer is the authorized custodian of the funds of the association. The treasurer receives and disburses all monies indicated in the budget or as authorized by action of the association. The major duties include, but are not limited to, the following:

- a. Serve as chairperson of the Budget and Finance Committee if prescribed.
- b. Issue a receipt of monies received and deposit said amounts on a weekly basis (daily if receipts on hand exceed \$250.00).
- c. Present a current financial report including bank statements, bank reconciliations, and financial statements to the Principal within thirty (30) days of the previous month end. Copies should be available for review by the general membership as requested.
- d. Maintain accurate and detailed account of all monies received and disbursed.
- e. Reconcile all bank statements as received and resolve any discrepancies with the bank immediately.
- f. File sales tax reports as required by the State Comptroller's office (monthly, quarterly, or annually).
- g. File annual IRS form 990 in a timely manner.
- h. Submit records to the audit committee at the end of the year.

Audit Committee

At the end of the fiscal year, an audit of the Booster Club's financial records should be conducted. The audit should be performed by individuals who are independent from day-to-day financial activities. Ideally, this audit should be performed by a group of three individuals; however, if the membership size does not allow, the audit may be performed by two individuals. Upon completion of the audit, the audit committee shall make a report to the general membership using the **Audit Report** (located in the back of this packet). Any discrepancies noted shall be brought to the attention of the president of the organization and a resolution reached prior to presentation. All officers of the organization shall make records available as requested by the committee.

Standards for Meetings

Notice of all meetings should be scheduled with the Principal at least fourteen (14) days prior to the meeting date. The notice should clearly indicate the date and time of the meeting and the items to be discussed. In order to provide an optimum level of communication and teamwork, Booster Club meetings should be held in the presence of the sponsors. Business determined at meetings without adequate campus representation shall be considered null and void. **The Booster Club must conduct meetings at the school.**

Formation, Name, and Registration

Any Booster Club formed to support a district extracurricular activity must have bylaws that address all the topics listed in the UIL Guidelines at "Written Policies" and must register by providing a copy of its bylaws to the Principal before engaging in any activities other than those necessary to its formation and organizing meetings. A standard copy entitled **Parent Booster Club Bylaws** (located in the back of this packet) that can assist you in adopting bylaws for your group. The Principal will review the bylaws to make sure that all the required topics are addressed but do not have the authority to change the bylaws. If the bylaws are incomplete, the Booster Club's registration will be denied until the missing topics are included in the bylaws.

The Booster Club name may include the program it supports—for instance "Ag Boosters," "Class of 20__", "Athletic Boosters," "Cheer Boosters" – and may include the name of the group or team it supports, but it may not include the school district's name with the designation "ISD" or "Independent School District" or "High School" or any other designation suggesting or stating that the Club is operated by the school district itself or any school campus. Although it is not a requirement for being a registered Booster Club, your group may want to take the steps necessary to become a nonprofit educational organization recognized by the Internal Revenue Service as exempt from taxation.

Becoming a Tax-Exempt Organization

Information, forms, and answers to Frequently Asked Questions about nonprofit, tax-exempt organizations and how to become one are available online at www.sos.state.tx.us/corp/nonprofitfaqs.shtml.

Fundraising and Accounting

Fundraising: Financial assistance from Booster Clubs for the purchase of additional equipment, instruments, senior prom or supplies related to the programs the Clubs support is one of the most valuable roles that Booster Clubs provide. When a Booster Club makes a direct cash contribution to the school, the final decision on how the money will be used is up to the school. The school will be glad to receive your suggestions or recommendations for how the money should be spent, but the decision is ultimately a school decision, and it is not limited by that suggestion or recommendation. Before beginning any fund-raising activity, the president or designated representative of a Booster Club must submit the form entitled **Fundraising Application and Financial Recap** (located in the back of this packet) to the Principal that details the time period for the fund drive, the method by which the funds will be raised, whether or not students will be directly involved in the fund-raising and if so, how much student time will be involved as well as if it is a tax-exempt sale. The Principal or sponsor will review the proposal and meet with the Booster Club sponsor or representative to discuss any questions or concerns, including suggestions or recommendations for changes to the proposal. The Principal will review all fundraising proposals. The administration ordinarily will not authorize Booster Club fund-raising activities that will occur at school and potentially interfere with or detract from instructional time or that will require excessive student time outside of school. Booster Clubs will be allowed a two week period to sell their items on campus during lunches. This must be scheduled in advance with the Principal. Only fund-raising activities that have received the administration's written authorization may be conducted using the school name or mascot/logo. Anything with the word "Gold-Burg" must have prior approval from the Principal. It is the policy of the school that funds received from Booster Club fundraising activities is used to benefit the student and school in an appropriate way.

Fundraising projects by parental groups shall be:

- a) For the educational benefit of the student, coordinated through the Principal.
- b) **For a specific project not for the sake of raising money.**
- c) In connection with the established goals and philosophies of the Booster Club as well as UIL guidelines.
- d) The use of individual accounts for members of District groups or clubs is not allowed.
- e) Booster Clubs desiring to conduct a fundraising activity for a school program shall submit the completed "Activity Fund Fundraising Application" (found at the end of this document) to the Principal at least 10 days prior to the event. No fundraising activities can begin until the Booster Club obtains approval from the Principal.

Accounting: A Booster Club must establish and maintain a bank account in its own name and keep track of all revenues and expenses related to the Booster Club's activities. This account is not a school account and is not subject to audit by the district's internal or independent auditors. However, each Booster Club must file a financial statement annually in July with the Superintendent's Office. These statements are available for inspection or copying to any person who submits a written request to the Principal.

Banking Information: To open a bank account, the Booster Club must first obtain an Employer Identification Number (EIN) from the IRS. (See Tax information section) The Booster Club shall not use just the school's name on its checks or on its literature. The use of the school name might imply that the school or the District is responsible for any obligations entered into by the club. It must include

the Booster Club's name on the bank account. It is suggested that at least two officers sign each disbursement. **School district employees may not be the signer on District Booster Club bank accounts.**

All funds received should be receipted and deposited on a weekly basis. Commingling of Booster Club funds and school activity funds is prohibited. School employees may not accept loans of funds from parents and student organizations.

Financial Reporting: At a minimum, the organization's membership should be provided with a financial statement and bank reconciliation at each meeting. Cash receipts and disbursement reports should be available for review when needed and at the annual audit.

Cash Receipt Procedures: All cash collections received by the Booster Club for fees, dues, fundraising, etc. must be deposited upon receipt. All funds must be supported by some type of record documenting the source and amount of funds. Such documentation should be readily available for audit purposes. **It is recommended that deposits be made daily if the total receipts on hand exceed \$250.00.** If daily receipts are less than \$250.00, deposits shall be made within one week even if the receipts for all days combined are less than \$250.00. All money must be deposited prior to holidays and weekends. Bank deposits should be prepared as follows to ensure the integrity of the financial reporting:

Bank Reconciliation: Upon receipt of the monthly bank statement, the balance indicated on the statement shall be reconciled to the bank account balance in the general ledger as of the last day of the month. The reconciliation should be completed within thirty (30) days of the date of the bank statement. Items needed for reconciliation:

- a. Bank reconciliation form
- b. Prior month's bank reconciliation
- c. Bank statement
- d. Check Register and/or Cash Disbursement journal
- e. General Ledger

Disbursement of Funds: At the outset of the school year, a budget of anticipated expenditures should be developed. Prior to a disbursement, the request to expend funds should be compared with the budgeted expenditures. Disbursements outside the scope of the budget or line items that exceed the approved budget should require a vote by the general membership. Direct payments to District employees are not permitted uses of Booster funds, nor are the purchase of alcoholic beverages or tobacco products.

Audit Instructions: An audit is an examination of the financial records of the Booster Club. It assures that all income and expenditures are accounted for and consistent with the budget and goals for the year. It also verifies that the bank balance and ledger balance are reconciled. The audit is to protect the Booster Club officers and the organization. An audit should be conducted at the end of the fiscal year, when there is a change in treasurer, and when there is a change in any officer who signs Booster Club checks. An audit may be conducted by an outside party, such as a CPA or an audit committee. The audit committee should be comprised of at least two members of the Booster Club (not the President or Treasurer).

Sales Tax: Booster Clubs are not generally exempt from state sales tax laws. A Booster Club can sell tickets to an annual banquet or food sale without collecting sales tax, provided the members prepare, serve, and sell the food. Booster Clubs may also sell meals and food products (including candy and soft drinks) without collecting sales tax when all the net proceeds of the sale go to the Booster Club for its use in supporting school activities. Booster Clubs are responsible for obtaining necessary information from the Texas Comptroller of Public Accounts to make sure that they are collecting and accounting for state sales tax when that collection is required. You may obtain additional information on state sales tax requirements online at www.cpa.state.tx.us.

Financial and Legal Responsibility: The school and/or district are not liable or responsible for any contracts or expenditures made by a Booster Club. Agreements for the purchase of goods to be resold for fundraising are the responsibility of the Booster Club entering the agreement, including snack foods and drinks purchased for re-sale at concession stands during athletic events. **We strongly encourage any Booster Club to obtain legal assistance before authorizing or signing any agreement or contract in the Booster Club's name.** The district will not expend school district funds to pay any amounts due under such agreements or to represent a Booster Club in any legal action that may arise from the Club's activities.

Booster Club Meetings

Gold-Burg ISD would like for Booster Clubs to meet at least quarterly, but the schedule for meetings is a Booster Club decision. Booster Clubs are required to hold their meetings at school facilities, in the evening or otherwise, after instructional activities are concluded. A Club representative must complete an **Event Request Application Form** (located in the back of this packet) and give to the principal to schedule a time and place for a Club meeting held on school property. The request should be submitted at least fourteen (14) days before the requested date. If the Club has established a schedule for meetings, it can reserve times and places for regular use for the entire school year by submitting a request to School Facilities during the first week of school. The Principal must approve on-campus activities, including meeting times, place, dates, fundraisers and activities. Such activities cannot conflict with school schedules or activities, district policies or financial procedures, and must be in accordance with Texas Education Agency (TEA) and University Interscholastic League (UIL) guidelines. These will take precedence over Booster Club activities.

Meetings can be publicized in the school announcements and must be open to any resident of the community who wishes to attend. Other methods of publicizing Booster Club meetings are at the discretion of the Booster Club; however, distribution in school mailboxes or to students through classroom teachers is not permitted. As stated in the UIL Booster Club Guidelines, Clubs should have minutes of every meeting that show what issues were discussed and what decisions were made. The campus principal may ask any Booster Club to send a copy of Booster Club minutes to the school after each meeting. The conduct of Booster Club meetings is under the control of the Club and its bylaws, which should provide for discussion and decision-making in an orderly fashion that recognizes the importance of treating participants in the meeting with respect and civility.

Rules for Dissolution

There are two ways a booster organization can be dissolved:

- 1) A resolution shall be adopted by the booster organization (or the executive board if the organization is inactive) stating that the question of such a dissolution be submitted to a vote at a special meeting of the members having voting rights. At least 30 days prior to the meeting, written or printed notice shall be given to each member entitled to vote stating that the purpose of such meeting is to consider the advisability of dissolving the organization.
- 2) The Superintendent along with a committee determines that the booster club is not functioning in a way consistent with school and district policies, and in accordance with UIL regulations. If the booster club or committee determines it is in the best interest that the booster club be dissolved, the booster club and/or the committee must determine the distribution and usage of treasury monies and other assets before dissolution. In order to comply with Internal Revenue Service guidelines, care should be taken to ensure that excess funds are distributed within the framework of the organization's original purpose – i.e., band booster funds would remain with the musical program at that particular campus. Any other distribution of funds could void the organization's tax exempt status and force it into a fully taxable situation. Dissolution of booster clubs must be addressed in the booster club's bylaws.

Working with School Staff/Sponsor

Booster Clubs are support organizations. Coaching staff and sponsors of extracurricular activities are school employees. Coaches and sponsors are answerable only to their immediate supervisors and ultimately to the Superintendent, who has sole and final authority in the district for all UIL activities,

and the Board of Trustees, which has final authority in matters related to extracurricular activities that are not affiliated with UIL.

Coaches and sponsors should be present at any Booster Club meetings so that they can provide any information the Club may need to operate efficiently and appropriately and so that the coach or sponsor will be fully informed about Booster Club plans and activities. A coach or sponsor serves as an advisor in regard to Booster Club decisions. Booster Clubs do not have any authority over a coach or sponsor decision about the operation of the team or other activity. Most communications between Booster Clubs and school staff can and should take place at the Booster Club Meetings. Individual members of Booster Clubs who have students in extracurricular activities, of course, may schedule meetings with school employees for discussions that are specifically related to their own child's progress or conduct. These meetings must be scheduled during the teacher's conference period and are treated like any other parent-teacher conference.

The parents' relationship to or position in a Booster Club must not be used to threaten, intimidate, or otherwise improperly influence any employee's performance of his or her primary duties in the school district—teaching students the essential knowledge and skills of the district's approved curriculum—or his or her performance of duties related to extracurricular activities. Any violation of this requirement will endanger the Booster Club's ability to continue as an authorized Club working for the benefit of the program or activity. A Booster Club member who has a complaint about a coach or sponsor must follow the district's established complaint policies to bring that matter to the attention of the employee and his or her supervisor. The campus principal will provide copies of those policies upon request.

ANNOUNCEMENTS can be made during the regular school day regarding school approved booster functions. The club sponsor should submit an announcement to the Principal at least two days before you would like the announcement made.

OTHER REQUIREMENTS: On-campus activities, especially fundraisers, should not supplant, duplicate, nor interfere with those of other school or Booster Clubs. The principal has the authority to limit the number of on-campus fundraisers. All activities in which a student group participates travel or otherwise, will be approved in advance by the sponsor and the principal. At such activities, the sponsor shall have full authority at all times except as instructed by the principal or designee. Booster Club members, parents, etc. are expected to follow the same standards of conduct as district employees where chaperoning, sponsoring, or attending student activities.

Each student or group of students' participation will be determined by the sponsor and the principal and not by the organization or any member(s). Participation is considered a privilege and not a right and will be based on a proven record of good conduct and dependability. Lack of such demonstrated behavior on the part of anyone will be grounds for disapproval for participation and travel. The purchase or consumption of alcoholic beverages and tobacco products while on school property or in the presence of students is specifically prohibited. Organizations shall not directly support political activities by providing campaign donations or placing advertisements in support of a particular candidate as doing so could jeopardize the tax exempt status of the organization. If a candidate is running for office is invited to join a meeting, all candidates running for the office must be extended an invitation to the event.

Field Trips and Transportation

School-Sponsored Field Trips: Trips must be approved by the campus principal and student participants must comply with all school requirements for attending, including parent consent forms. The school will provide the transportation and all students must ride in the school transportation. If circumstances arise making it necessary for parents or other volunteers, including Booster Club members, to transport students in their private vehicles for a school-sponsored field trip, all drivers must provide proof to the school district of valid drivers' license and insurance that meets the minimum liability requirements of state law.

Other School-Sponsored Trips: District policy requires that students traveling to any school sponsored extracurricular activity use school-provided vehicles, such as buses or passenger vans. Those vehicles will be operated by school employees or contractors. If circumstances arise making it necessary for parents or other volunteers, including Booster Club members, to transport students in their private vehicles for a school-sponsored extracurricular activity, all drivers must provide proof to the school district of valid driver's license and insurance that meets the minimum liability requirements of state law.

Other Transportation Involving Students: Neither a Booster Club nor members of a Booster Club are agents of the school district when they transport students to activities that are not official school-sponsored field trips or extracurricular activities.

Top Ways to Protect Your Organization against Embezzlement

Money should never be kept at a treasurer's home.

Two people should always count the money, and both should sign the receipt verifying the amount.

Two signatures should be required on all checks.

Have a member who does not have check signing authority review the bank statement monthly before giving it to the treasurer. This person is looking for red flags including: checks showing up in non-sequential order, checks made out to cash, cash withdrawals, checks written out to non-approved vendors, checks written for non-approved expenses, and checks written out to individuals.

Never sign a blank check or a check made out to "cash."

The treasurer should arrange to deposit the money in the bank as soon as the conclusion of the project.

Money should be deposited into the organization's bank account daily, even if a project is ongoing.

All bills must be paid by check, never cash.

Conduct an annual audit of the books.

The primary objectives of the audit are to:

Verify the accuracy of the treasurer's financial reports;

Ensure that the booster club's cash balances are accurate;

Determine that established procedures for handling booster club funds have been followed;

Ensure that expenditures occurred in a manner consistent with the booster club's bylaws; and

Ensure that all revenues have been appropriately received and recorded.

Reference List:

Texas State Comptroller
Office of Taxability Issues

Texas State Comptroller
Office of Exempt Organizations

University Interscholastic League

www.window.state.tx.us/taxinfo/exempt/index.html

1-800-252-5555

www.window.state.tx.us/taxinfo/exempt

1-800-252-5555 ext. 34142

www.uil.utexas.edu

UIL Booster Club Guidelines http://www.uil.utexas.edu/policy/pdf/booster_guide.pdf
PTO Today <http://www.ptoday.com/home>
Internal Revenue Service www.irs.gov
1-800-829-1040
IRS Forms & Publications www.irs.gov/formspubs/index
1-800-829-3676
IRS Exempt Organizations <http://www.irs.gov/charities/index.html>
1-877-829-5500
Texas Secretary of State www.sos.state.tx.us (for booster clubs which
Incorporate)
Office of the Texas Attorney General www.oag.state.tx.us
Public Information (1-800-252-8011)



Gold-Burg ISD

Booster Club Administrative Regulations

Gold-Burg ISD encourages the participation of parents and community organizations in the educational process and believes that school support groups (booster clubs) can be an integral part of the learning environment. In order to work together for the ultimate benefit of students, we have developed the following regulations and procedures with which booster clubs must comply.

1. No booster club, organization or individual is allowed to use the school name or any likeness to solicit funds without express written consent of the school and school principal.
2. Any booster club which expects to solicit and receive tax deductible funds from individuals, companies or other entities must apply for and receive federal non-profit organization status 501 (c)(3) and provide a copy of this status to the school principal.
3. Each booster club is considered separate from and independent of the school, therefore, the school is not responsible for, nor can the school be liable for financial obligations or contractual matters of a booster club.
4. Each booster club and its members must abide by all federal, state and local laws, including these established Administrative Regulations provided by Gold-Burg ISD.
5. Each booster club must be formally organized as a legal entity, adopt bylaws which allow for the election of officers and operational procedures. A copy of these bylaws must be reviewed annually, submitted and remain on file with the school.
6. Each booster club must have an established leadership structure, including an executive board comprised of an elected president, treasurer and secretary, and must submit to GBISD the names, positions and contact information of each executive board member annually.
7. Minutes of each meeting must be taken, maintained and provided to GBISD.
8. An ad hoc committee or one of the booster club's members who is not a member of the executive board should audit the club's financial records once a year and issue a written report to all members and the school principal as well.
9. Each booster club must establish an appropriate written set of bookkeeping and accounting procedures.
At a minimum, these policies should include:
 - a. Documentation for cash receipts and cash disbursements.
 - b. Checks written must have at least two signatures
 - c. Establish procedures to be followed to obtain approvals for fund raisers and other club activities
10. In the event a treasurer is elected, resigns or leaves office for any reasons, the booster club's financial records should be audited and a written report issued to all members by a committee, also providing the report to the school principal.

I acknowledge that I have read, understand and will adhere to the Gold-Burg ISD Booster Club Administrative Regulations as established.

Booster Club Elected Member

Sponsor

Audit Report

Name of Club _____ Date of Audit _____

Books:

Balance on Hand (date of last audit).....\$ _____

Receipts (from last audit to date of audit).....\$ _____

Disbursements (from last audit to date of audit).....\$ _____

Balance on Hand (date of audit).....\$ _____

Bank Statements:

Checks Outstanding:

| Check # | Payee | Amount |
|---------|-------|--------|
| | | |
| | | |
| | | |
| | | |
| | | |

Total Checks Outstanding.....\$ _____

Balance in Checking Account.....\$ _____

Adjusted Bank Balance as of _____ \$ _____

We have examined the books of the treasure of the _____
and find them to be (please choose one of the following):

- Correct
- Incomplete
- Substantially correct with the following adjustments: _____

Date Audit Completed: _____

Auditor(s) Signatures: _____

See attached questionnaire

GUIDELINES & QUESTIONS ON CONDUCTING AN AUDIT

Cash Receipts

Yes

No

1. Are records maintained of all receipt books and other numbered forms used in acknowledging the receipt of cash? _____
2. Are all copies of voided receipts retained? _____
3. Are issuances of receipt books, listing sheets, and temporary books to individuals and activities properly recorded & controlled? _____
4. Is cash turned in by individuals and activities identified with the receipts acknowledging initial receipt of the moneys? _____
5. Are all cash receipts recorded promptly when received? _____
6. Are details as to the number of items received and the unit price per item included in the receipt? _____
7. Are cash deposits made promptly, and are they intact? _____
8. Are cash receipts from fund-raising activities turned in promptly? _____

Cash Disbursements

1. Are cash balances reconciled with bank balances monthly, and are detailed items listed on bank statements recorded on the books? _____
2. Are voided checks retained? _____
3. Are expenditures properly approved _____
4. Are cash expenditures supported by a vendor's invoice, a notation indicating receipt of materials or services, and authenticated purchase orders if required? _____
5. Are disbursements by check properly signed? _____
6. Are authorized expenditures for which no disbursement has been made reviewed for current status? _____
7. Does the booster club use unauthorized petty cash funds? _____
8. Is the distribution of cash expenditures being correctly charged? _____

Sales and Activities

1. Are revenue-producing activities in accordance with those approved by the school district? _____
2. Are all activities properly approved by the school administrator or a designated representative? _____
3. Are all records of sales such as receipt books and register tapes reconciled to the cashier's receipt for moneys received? _____
4. Are complete minutes of club meetings prepared on a timely basis? _____
5. Do the minutes properly reflect approval of sales and revenue producing activities? _____

Purchases

1. Are items of purchase in accordance with the intentions of the club and are they reflected in the minutes? _____
2. Are club monies spent to further the purposes of the club? _____
3. Are approved purchase orders, whether voided or not, maintained _____

numerically in a file? _____

4. Are contractual obligations properly authorized? _____

5. Is the purchase of equipment properly recorded? _____

6. Are proper controls exercised to prevent expenditures in excess of funds? _____

7. Are timely payments made on all purchases on account? _____

Financial Statements

1. Are monthly reports of financial transactions of club accounts prepared and submitted to the club president and other appropriate officers? _____

2. Are periodic financial statements of budgeted and actual revenues & expenditures prepared and submitted to appropriate officers? _____

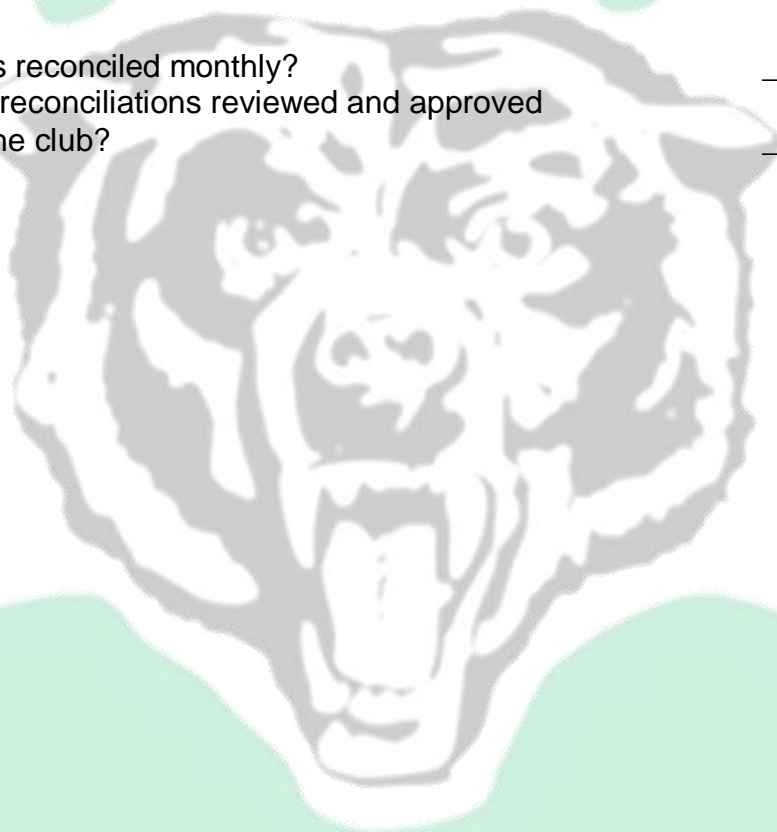
3. Is an annual budget adopted by the executive board? _____

4. Is a formal balance sheet prepared at least at the end of the year? _____

Reconciliations

1. Are bank accounts reconciled monthly? _____

2. Are bank account reconciliations reviewed and approved by the President of the club? _____



**GOLD-BURG ISD
(Template)
PARENT BOOSTER CLUB BYLAWS**

(This document should be used as a general guide; items may have to be adjusted to fit your individual group)

Article I-Name

The name of the organization shall be _____. It is a local organization under the authority of Gold-Burg ISD

Article II-Objectives

The objectives of the Gold-Burg School Class Parent Booster Club are:

- a. Facilitate the procurement of funds to promote the finance of activities for the Class.
- b. Promote unity among student body, parents and teachers.
- c. To assist with other needs as determined by the Student Class Officers and/or members, Parent, Booster Club members and/or the faculty class sponsors.
- d. To support and encourage the Class and its activities.

Article III: Policies

The following are the basic policies of the _____ Booster Club:

- a. The organization shall be noncommercial, nonsectarian, and nonpartisan.
- b. The name of this organization or the names of any to endorse or promote a commercial concern or in connection with any partisan interest.
- c. The name of this organization shall not be used for any purpose not appropriately related to promotion of the objectives of this organization or in any way that contradicts the policies of the Gold-Burg ISD.
- d. The organization shall not—directly or indirectly—participate or intervene in any way in any political campaign of a candidate for public office.
- e. Upon the dissolution of this organization (at the end of the senior year), after paying or adequately providing for the debts and obligations of this organization or its corresponding student and the Parent Club accounts shall be combined. A portion of these funds, as designed by the Senior Class Officers, shall be set aside for a school gift or for use as determined by the Executive Committee of the Senior Class.
- f. Officers shall serve a term of one (1) year or until their successors are elected. The Executive Offices who are elected the junior year shall automatically be The Executive Officers for the senior year.

Article IV- Corporate Sponsorship

Corporate sponsorship may be any business that would like to display their support of the Gold-Burg High School Class. Corporate sponsorships may include, but are not limited to monetary gifts, donation of services, and donation of products.

Article V- Officers and their Election

Description:

Officers of the organization will be:

- a. President
- b. Vice President
- c. Secretary
- d. Treasurer
- e. Historian (optional)

Election:

- a. Officers shall be elected annually during second semester, except for the junior year the elected board members that are voted in will automatically be the Officers for the senior year.
- b. The officers shall be elected from a slate presented by a Nominating Committee and/or nominations from the floor.
- c. If it is decided that a Nominating Committee shall be elected then the Committee must consist of at least 3 members appointed by the Booster Club President. One of these members shall act as chairperson of the committee. Nominations from the floor can be used in lieu of a Nominating Committee.
- d. The consent of each candidate must be obtained before his/her name is placed in nomination, either by the nominating committee or from the floor.
- e. All officer candidates must have a student enrolled in Lakeview Centennial High School that is slated to graduate that particular year.

Vacancies:

- a. A vacancy occurring in any elected office shall be filled for the unexpired term by a person elected by a majority of vote of the remaining elected officers. The first Vice President will automatically fill the President's position.
- b. Any officer failing to perform their duties, or, who misses 3 meetings during the course of the elected year **MAY** be removed by a 2/3--majority vote of the remaining elected officers.

Duties:

- a. **President:** It shall be the duty of the President to preside at all meetings, appoint special committees, be a ex-officio member of all committees, and be the executive head of the Booster Club, with the full powers to endorse the Bylaw. The President will have the authority to sign checks. The President will be responsible for establishing an audit committee on an annual basis to ensure that financial records are being properly kept. Coordinate the work of the officers and committees of this organization. Perform other such duties as may be prescribed in these bylaws or assigned by this organization. The President shall be responsible for the duties of any unfilled executive board positions until the position can be filled.
- b. **Vice President:** It shall be the duty of the Vice President to preside in the absence of the President at organizational functions. The Vice President shall coordinate any communication that needs to be done to help promote activities for the Booster Club. Be responsible for forming a telephone and/or e-mail database and distributing written information to the members as necessary. Be responsible for general publicity of Class Booster Club meetings and activities including, but not limited to, notification of meetings to the local newspaper and/or on the school call-out system or on the school website at least two (2) weeks prior to the meeting and/or activity. It shall also be the duty of the Vice President to coordinate the fund-raising efforts of the club. Make sure fundraising projects do not conflict with the policies of Gold-Burg Independent School District and secure the necessary approval from school officials. Formulate and present fundraising projects to the Executive Board and to this organization for approval. Be responsible for publicity for fundraising projects, and submit any related expenditures to the Executive Board for approval prior to remittance.
- c. **Secretary:** It shall be the duty of the Secretary to keep an accurate record of those members who attend the meetings of the Booster Club. The Secretary shall keep minutes of all Booster Club meetings, as well as Executive Committee meetings. The presiding officer shall appoint someone to record minutes in the absence of the secretary who shall submit them to the Secretary at his/her earliest convenience. They shall type minutes of meetings and send a copy to the Vice President to be distributed to all members. Maintain a list of all committees, including the Telephone Committee and E-mail Committee. Keep a current copy of the bylaws in the Secretary's record, Keep attendance records of all Executive Board members for all meetings.
- d. **Treasurer:** It shall be the responsibility of the treasurer to ensure that all funds are deposited and disbursed in a timely manner with appropriate records kept. They shall be responsible for ensuring that 2 signatures are obtained for all checks written. The Treasurer will have the

authority to sign checks. Have custody of all funds of this organization in a separate off-campus account, keep books of account and records including bank statement, receipts, budgets, invoices, paid receipts, and canceled checks for five years, and IRS records, and the federal tax ID# information for each Class Booster Club. Make disbursements as authorized by the President, Executive Board or this organization. Present a financial statement, which shall be filed for audit at every Executive Board and general meeting or at other times when requested by the Executive Board, the organization or the faculty sponsor. Submit books to the auditing committee or Executive Board as requested.

- e. **Historian (optional):** The Historian shall act as coordinator of all records, compile, and keep a record of events and activities from the current year to be passed on each year. The Historian will be responsible for the coordination of any media shows throughout the high school years for the Class.

Article VI: Executive Board

Section 1: The Executive Board shall consist of the officers of this organization, the chairpersons of the standing committees and the faculty sponsor(s). Each office (whether held by an individual or shared by a group) shall have only one vote at Executive Board meetings.

Section 2: The duties of the Executive Board shall be to:

- a. Transact necessary business in the intervals between general meetings and such other business as may be referred to it by this organization,
- b. Create standing and special committees.
- c. Appoint an audit committee consisting of not less than two members at least 30 days before fiscal year-end to audit the treasurer's accounts,
- d. Fill vacancies of officers and chairpersons.

Article VII- Members (this section would have to be tailored to the individual group)

Membership in this organization shall be made available without regard to race, color, creed or national origin to any individual who subscribes to the Objectives and basic policies of this organization. Any parent, grandparent or guardian of a student enrolled at Gold-Burg ISD that is slated to graduate in the year 2016, any student that is slated to graduate from Gold-Burg ISD in the year _____, and any sponsor shall be considered a member of the Gold-Burg ISD _____ Parent Booster Club. Only members of this organization shall be eligible to vote on matters brought before the organization in its business meetings or serve in any elected or appointed position.

Article VIII – Meetings

- a. Regular meetings of the Booster Club shall be held a minimum of twice a school year or as needed.
- b. Regular meetings shall follow the schedule below unless otherwise notified:
 - i. Student Officers & Sponsor(s) during school
 - ii. Parent Booster meeting: 7:00 pm
- c. Meetings may be held on or off campus. All on-campus meetings must be approved for the calendar and scheduled by the Principal.
- d. Class sponsor(s) must be present at all class/club meetings, except during informal meetings of the Parent Booster Club held off campus to plan projects. Sponsor(s) must be informed of the Parent Booster Club plans if not present at these meetings.
- e. **A sponsor must be present at all meetings where a student is present.**

Quorum: Four (4) officers and a faculty sponsor or a designated substitute shall constitute a quorum for the transaction of business in any meeting of this Booster Club.

Article IX-Executive Committee

- a. The Executive Committee shall consist of elected officers, chairperson of any committee, and class sponsors.
- b. The duties of the Executive Committee shall be to transact necessary business in intervals between regular meetings.

Article X-Sub-Committees

The President and Executive Committee shall have the authority to create standing and/or special committees, as they deem necessary.

Section 1: Only members of this organization shall be eligible to serve in any elective or appointed position.

Section 2: The President shall be a member ex-officio of all committees except the nominating committee.

Section 3: The following standing committees may exist and any others that are deemed necessary:

Recorder/Record Keeper: This chairperson shall:

- a. Be responsible for all records of student and parent participation in fundraising events and Activities for which points may be earned for use at the Senior Prom or deductions taken from the Senior Prom ticket price,
- b. Shall coordinate his/her duties with the Second Vice- President (Fundraising) who shall be an ex-officio member of this committee and the faculty sponsor(s) to assure accuracy of record kept.

Prom Chairperson: The Executive Officers shall be appointed for the Senior year and shall:

- a. Be responsible for coordinating all the planning activities surrounding the prom with the coordinating student class officer and faculty sponsor(s),
- b. Work with the Activities Director to schedule the prom date,
- c. Work closely with the faculty sponsor(s) and student Prom Chairperson for site selection, colors, menu, decorations, and all other pertinent activities,

Decorating: The Executive Officers shall:

- a. Coordinate activities with the corresponding student Class Officer,
- b. Work closely with faculty sponsors and Activities Director,
- c. Assist in coordinating the decorating of assigned areas of the campus for special events (e.g., Homecoming, Winter Break, ect.),
- d. Solicit assistance for all projects,
- e. Seek decorating ideas at meetings and during other times prior to the special events,
- f. Solicit assistance to remove decorations after the special events.

Article XI- Fiscal Year

Section 1: The fiscal year of this organization shall begin the first (1st) of August and end on the thirty-first (31st) day of July.

Section 2: Audit Committee

- a. An audit must be done at the end of each fiscal year by the auditing committee, an auditing committee consisting of not less than two (2) members shall be appointed by the Executive Board.
- b. No person who signs on the bank account(s) of this organization may be a member of the auditing committee. The Treasurer shall be available to answer questions during the audit, although he/she needs not to be present during the audit,
- c. The report of the auditing committee shall be presented to the Executive Board, the faculty sponsor(s) and the Activities Director at the earliest opportunity.

Section 3: The auditing committee report shall be presented and adopted by this organization at the first general meeting following the audit.

Article XII- Chaperones for Events for the Class of _____

Chaperones for the events will be chosen according to hours of service and/or meetings attended through out the 4 years not just the senior year.

Article XIII- Amendments

These Bylaws may be amended at the regular Booster Club meeting by a quorum, provided notification has been posted.

