



Guidelines & Procedures Booster Clubs And Similar Organizations

Hurst-Euless-Bedford ISD

Guidelines & Procedures

Booster Club and Similar Organizations

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FOREWORD

The purpose of this manual is to provide campus administrators, parents, booster clubs, and other similar organizations' officers, directors and members, assistance in the procedures required for the establishment and effective operation of booster clubs and similar organizations. It is not intended to eliminate, curtail, or detract from parent and community involvement necessary to assist programs in achieving our goals for HEB students.

Realizing the value that booster clubs and similar organizations have for assisting the school district in its efforts to provide a meaningful learning environment for students, the school administration has established guidelines that will enable organizations to work more effectively with the school district's students and staff.

I. Policies and Procedures

All booster clubs and similar organizations must include in their bylaws items from **Booster Clubs and Similar Organizations** Section II, subsections C-J.

II. Booster Clubs or Similar Organizations

A. Definition of Booster Clubs and Similar Organizations:

A school district approved club formed by parents and other interested non-student adults to work for the best interests and in a manner conducive to the furtherance of educational programs of the district.

B. Steps to Forming a Booster Club or Similar Organization:

1. Parent meets with sponsor (coach/director) to discuss the need for a booster club or similar organization.
2. Sponsor discusses needs/interests with the principal to establish a booster club or similar organization.
3. Sponsor makes public announcement of meeting to determine interest in forming a booster club or similar organization.
4. A public meeting is chaired by the sponsor or principal to discuss the need for organization, guidelines are presented, names of interested parents are taken, and interim officers are elected. The interim president appoints a committee to prepare bylaws in accordance with Board policy and UIL guidelines, with the sponsor and principal serving as consultants on preparation of the bylaws.

C. Organization Establishment and Approval

The following items must be discussed during the formation or review of all Booster Clubs and Similar Organizations.

1. Ensure the goals of the organization must be consistent with and further the educational programs of the school district.
2. Elect a slate of officers, to include, at a minimum; President, Vice President, Secretary and Treasurer. The position of Treasurer may not be a school district employee. Elected officers may not be district central office employees or administrators at the campus of the booster club or similar group.
3. All Booster Clubs with Outside Accounts will be required to obtain 501c3 status. It is the responsibility of the booster club or similar organization to obtain information from the Internal Revenue Service acquiring 501c3 status and federal identification number. Your organizing document must limit your purposes to those described in section 501c3. Those purposes include charitable, educational, scientific, literary, etc. The generally accepted legal definition of 'charitable' includes wording that involves the advancement of education or science.
4. Booster clubs and similar organizations are required to pay state sales tax when purchasing taxable items and to collect sales tax when selling taxable items unless they have applied for and received a separate exemption from the State Comptroller. It is the responsibility of the booster club or similar organization to apply to the State Comptroller of Public Accounts using form [AP 201](#) and request a sales tax permit.

5. Prepare bylaws to cover:

- a. Establish a maximum tenure of office for individuals holding positions of honor and trust specifically, the President and Treasurer; (no more than three years)
- b. Establish the length of time which the booster club or similar organization intends to operate;
- c. Establish procedures for the selection of an audit committee, independent accountant or CPA firm to perform the annual review of the financial records;
- d. Provide for the preparation and member approval of an operating budget which identifies the proposed fund raising projects and the purposes (based on sponsor wish list) for which the funds are being raised;
- e. Identify the official records to be established and maintained by the elected officials of the booster club or similar organization;
- f. Establish the criteria and define membership in the Booster Club or similar organization as one comprising interested parents and other non-student adults who are interested in furthering the district's educational programs;
- g. Prohibit any activities of the booster club or similar organization which would relate to the political campaign of a candidate for political office;
- h. Require all items for discussion to be included on meeting agendas. Specify that a copy of each agenda be provided to the sponsor and principal prior to the meeting. A copy of each agenda and treasurer's report are to be provided to the sponsor or principal prior to the meeting.
- i. Appoint a standing finance committee. Charge the committee with instituting financial accounting procedures to ensure accountability.
- j. Require the booster club or similar organization (if athletics) to participate in the district Superfund Program.
- k. Require the booster club bylaws (approved by Sponsor) to define process to select scholarship winners (if scholarships are awarded).

D. Sunset and Termination Provisions:

Booster clubs and similar organizations may be initially approved for only one year of operation. Renewal for each subsequent year will be considered on the recommendation of the sponsor with approval of the principal.

In the event of the termination of a booster club or similar organization, the officers or membership should move to properly expend any available money. Your organizing document must permanently dedicate your assets for a section 501c3 purpose. This means that if you dissolve your organization in the future, your assets must be distributed for an exempt purpose described in section 501c3, or to a state or local government for a public purpose." Proper disposition of such remaining monies includes:

- 1. The purchase of memorial, which is acceptable to the principal to commemorate

- the historical accomplishments or services rendered by the group and;
2. The purchase of equipment or tangible items, which are acceptable to the principal and would benefit future students.

In the absence of action by the booster club or similar organization, any monies remaining will be transferred to the school's campus activity fund or the general fund as directed by the superintendent or designee.

E. District Requirements - General:

1. Funds raised by booster clubs or similar organization shall be used to benefit the students who participated in the school organization that year; exceptions must be approved by the sponsor and principal.
2. The school sponsor is the initial school authority for interpretation of the bylaws and school policies; the chain of command will be followed at all times in all matters.
3. The booster club or similar organization is not a school or district entity, although the sponsor and principal must approve all activities. The sponsor and principal must approve all meeting times, meeting places, dates, fundraisers, budgets and activities. Such activities cannot conflict with school schedules, school activities, district policies or financial procedures. All activities must be in accordance with the Texas Education Agency, University Interscholastic League and district policies and guidelines.
4. The booster club or similar organization shall not attempt to influence the staff's decisions or be a lobbying group concerning matters that are duties assigned to district personnel, such as decisions regarding trips, staffing and schedules.
5. The practice in HEB ISD is that no elementary students will participate in door-to-door sales. Junior High and High School door-to-door fund raising activities are limited in number and must be approved by the principal, with concurrence from the superintendent's designee.
6. Booster club or similar organization's fundraisers and activities for students shall not involve solicitations or sales by students during school hours and must not conflict with the school's schedule or school activities. Permission for fundraising activities must be granted in advance.
7. There shall be no loss of class time for booster club or similar organization business, including collection, solicitation or distribution of funds.
8. Activities, especially fundraisers, shall not supplant, duplicate or interfere with the activities of other school or booster organizations. Generally, the organization that first receives permission to conduct a certain fundraiser has priority to that fundraiser in future years.
9. Generally, booster clubs and similar organizations should not compete with campus-based fundraising activities.
10. No cash may be given to any school employee to use at his or her discretion.
11. All meetings must be public, announced in advance, and be attended by the sponsor and/ or principal designee.

12. All activities, including fundraisers, will be limited to projects that are integral to the furtherance of the school's goals.
13. Activities related to the regular school program, extra and co-curricular activities, programs sanctioned by TEA, and UIL activities will take precedence over booster club or similar organization's activities.
14. All activities, travel, or otherwise, in which students participate, shall be approved in advance by the sponsor and the principal. At such activities, the sponsor shall have full authority over students, except as instructed by the principal or designee.
15. Parents and booster club or similar organization members are expected to follow the same standards of conduct as district employees when chaperoning, sponsoring, or attending student activities.
16. Each individual student or group of students' participation will be determined by the sponsor and the principal, not by the organization or its members. 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.
17. There will be no student activities, parties, meetings, travel, or other gathering in the name of the school organization, booster club, or similar organization unless prior permission has been received from the sponsor and the principal. The sponsor or principal's designee must be present at any student activity. All activities will be under the auspices of the school and the district.
18. Planning and preparation by employees and student for activities supported by the booster club or similar organization will occur outside the school day, or as approved by the principal.
19. The educational purposes of all travel activities should be a major consideration; no travel will be approved for purely leisure or recreational purposes.
20. Participation in any activity or travel associated with booster club or similar organization is a privilege and not a right for all involved. All student and employee travel will be under the auspices of the school and all who participate in school-approved travel will be approved by the sponsor and principal. (eligibility)
21. All out-of-state out-of-country travel must be approved by the Board of Trustees.

F. District Insurance

There is a liability to students, employees, and the general public resulting from activities and/ or travel of the booster club or similar organization. The district and its employees will not be responsible for any liability regarding accidents, injuries, medical expenses or other financial liability arising from the actions or activities of the booster club or similar organization. It is **recommended** and may be required at the discretion of the sponsor, principal, or superintendent, that the booster club or similar organization purchase liability insurance from an agent or company of its choice and furnish the district with a certificate of insurance proving coverage.

G. Financial Policies and Procedures

The following financial policies and procedures should be considered when establishing the bylaws and operations of the booster club or similar organization.

1. Require the Treasurer's records to include:
 - a. A checking account register or a computerized accounting program;
 - b. A system using multi-copy, pre-numbered receipts;
 - c. Paid disbursement file to include signed receipts and invoices
 - d. Chronological Treasurer's Reports;
 - e. Copies of the approved Secretary's minutes of meetings;
 - f. Completed forms including: income statement, listing of receipts, list of disbursements, bank reconciliation. (see attachments for examples)
 - g. Copies of the state sales tax reports;
 - h. Copies of the annual federal income tax reports;
 - i. Copies of Review Reports and;
 - j. Copies of fundraising applications.
2. Specify the operating cycle and fiscal year.
3. Recommend two signatures on **all** checks. These designated signatures should be included as part of the approved Secretary's minutes of meetings. All checks must be supported by signed receipts and **invoices**. Require **all** payments be made by check/electronic (not in cash) and

approved in the meeting minutes.

4. Prohibit a sponsor or other district employee from having signature authority on an outside bank account for a booster club or similar organization. A district employee may not maintain a bank account and/ or savings account in which money that rightfully belongs to an outside organization is kept.
5. Establish a system whereby IRS Form 1099 MISC can be furnished to those individuals, businesses, etc. who are paid \$600.00 or more in a calendar year.
6. Identify the depository where the checking and savings accounts are maintained in the meeting minutes.
7. Provide to the sponsor financial reports twice a year. For athletics booster clubs, due to Superfund calculations, financial reports must be filed with the district's Business Office twice a year along with the Superfund payment. The financial reports are due 45 days after the end of the reporting period. The first reporting period covers the activity of July 1 through December 31. The reports are due February 15. The second reporting period covers the activity of January 1 through June 30. The reports are due on August 15.
8. Recommend that a security bond be obtained for the treasurer.

H. District Requirements – Procedures for Fundraising Projects

Fundraising projects for parental groups should be:

1. For the educational benefit of the students, coordinated through the principal or designee via the Fundraising application form (see attachment) embed.
2. For a specific project as identified in the organization's approved budget, not for the general purpose of raising revenue;
3. In connection with the established goals and philosophies of the organization's bylaws and purpose.
4. Adult endeavors that do not involve solicitations or sales by students during school hours and do not conflict with school's schedule of school

activities.

5. Reported to the sponsor at their conclusion using fundraising application form.

I. Gifts

To the District

Monetary gifts to the schools shall be in the form of a check. Personal donations of clothing, furniture, equipment, or other items will be considered gifts to the district. These items will be presented for acceptance by the Board of Trustees. Every effort will be made to keep the gift/item at the intended campus; however, the needs of the district must come first.

To Employees

It is the intent of the Board that student and parental gifts to school district employees be an expression of appreciation, rather than a gift of significant monetary value. Employees shall in no way encourage students, parents, or support groups to offer gifts. Gifts may not exceed a value of \$500.00 during a calendar year.

To Students

From UIL Constitution

Subchapter O. Awards

(1) Awards Schools May Give. A member school or member school district may give one major award not to exceed \$70 in value to a student during that student's high school enrollment at the same school for participation in UIL interschool competition(s) listed in Section 380. Each year a member school or member school district may give one additional award per student per interschool activity listed in Section 380, not to exceed \$20 each. Schools may give a student the \$20 minor award for an activity during the same school year the \$70 major award is given for that activity. A school may contribute to major awards in honor of winning a UIL State Championship event.

(2) Awards Students May Receive. A student may not accept from any source other than the school attended or the school district, any award in money, product or service for competing in an interschool contest except as follows.

(A) A certificate, medal, trophy, ring, or other symbolic award for participating in any UIL activity which counts on UIL standing, if it is given:

(i) by the school, or school district in accordance to the limitations in Section 480 (a)(1);

(ii) the District Executive Committee or the entity that organized the competition (i.e., the regional director or zone director);

(iii) the UIL or one of the professional, education organizations sanctioned by the UIL; or

(iv) an outside source approved by the school or school district.

(B) A medal, trophy, patch or other symbolic award for participating in an invitational

athletic contest which does not count on UIL standing, in an activity which the UIL sponsors as listed in Section 380, if it is given by the organization conducting the contest or competition (Sports which are not sanctioned by the UIL, such as bowling, motorcycle racing or rodeo do not come under this rule).

(C) Unlimited awards for participating in an invitational academic or fine arts contest which does not count on UIL standing, whether or not it is an activity which the UIL sponsors.

(D) Educational trips sponsored by the school.

(E) Scholarships for college or university enrollment if awarded at or after graduation from high school.

(3) Awards Students May Receive for Intrасchool Competition. A student may accept unlimited awards for participating in intrасchool competition.

(b) LEAGUE STANDING DEFINED. For purposes of this rule, "counts on UIL standing" means any contest that causes an individual or team to advance toward a UIL district, bi-district, area, zone, regional or state championship.

(c) AMATEUR STATUS. See Section 441 for rules governing amateur athletic status.

(d) INDIRECT AWARD. An award given to a second party to be held for later delivery to the student is considered received by the student when the award is given to the second party. This conduct is a violation by the member school or school district.

J. Approval of Expenditures

It is the policy of the District that funds received from booster clubs or similar organizations' fundraising activities must be used to benefit the students and schools in appropriate ways. University Interscholastic League (UIL) guidelines will prevail as appropriate.

Items which are needed for the regular operation of the educational programs of the schools are to be secured through the normal budgeting process of the district and are not to be purchased with funds received from parental groups.

1. Expenditures that require written approval from the Principal and Superintendent of Schools or designee:
 - a. All equipment which is to be attached to the building or which requires use of public utilities; Long life assets that are maintained by the district. Items designed to beautify the school, the classrooms, the playgrounds, etc. and; Items intended to supplement the education program such as playground equipment, which in turn can be used by the community during non-school hours. (Project Proposal Forms)

- b. All technology such as computers, iPads (tablets), cell phones, and any other similar devices. (Technology Proposal Request Form)
 - c. All audio visual equipment; (Project Proposal Forms)
 - d. Purchases made from any employee of the district that create a conflict of interest;
2. Expenditures which are prohibited:
- a. Payment of salary supplements or subsidies to district employees.
 - b. Payment of travel expenses to district employees over and beyond district approved and authorized expenses. Contributions to defray these travel costs may be made to the district and deposited to the campus-operating budget. Check may not be issued directly to employees;
 - c. Travel expenses for a sponsor's family members unless they are actually involved as a chaperon or sponsor and their expenses are being met in the same way as others serving in the same capacity;
 - d. Individual faculty and administrator memberships in professional organizations. This includes memberships in and contributions to out-of-school organizations;
 - e. Salaries for services, which are the responsibility of the district or for, district assignments;
 - f. Articles for non-school related use by district employees or others;
 - g. Support of student travel expenses in violation of adopted Board policies and;
 - h. Payment of any kind, which would violate any of the University Interscholastic League guidelines and/ or state laws, which would affect the District's accreditation standings, etc.

Embedded Attachments

UIL Booster Club Guidelines



booster_club_guide
lines.pdf

The Following forms are provided as examples for Booster Clubs to use in financial record keeping.

Definitions



BC Definitions.pdf

Booster Club Income Statement (sample and blank form)



Form BC1.0
sample.pdf



Form BC1.0.pdf

Booster Club Statement: Listing of Receipts



Form BC1.1
sample.pdf



Form BC1.1.pdf

Booster Club Statement: Listing of Disbursements



Form BC1.2
sample.pdf



Form BC1.2.pdf

Booster Club Statement: Bank Reconciliation



Form BC2.0
sample.pdf



Form BC2.0.pdf

Fundraising Approval Form



Form BC3.0_Fund
Raiser approval.pdf

Technology Proposal Request Form



Technology
Proposal Request (1

Project Proposal Forms



Process for Campus
Improvements.docx



Project Proposal
Signature Page.docx

Embedded Links

<https://comptroller.texas.gov/>

<https://comptroller.texas.gov/taxes/exempt/booster.php>