

SHARYLAND ISD SPTSO & BOOSTER CLUB



GUIDELINES HANDBOOK

*Prepared by SISD Business Office 08/2016
Updated by Student Services 02/2019*

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INTRODUCTION

Sharyland ISD encourages the participation and involvement of parents in the education of their children and appreciates the work done by parent-run organizations. Through cooperation and collaborative efforts between SISD and these organizations, students are able to increase their opportunity to enrich their school experiences and learning.

These support groups assume a positive and important role and contribute time and financial support for which SISD and the community are grateful.

This manual is designed to assist parent organizations such as Sharyland Parent Teacher Student Organizations (SPTSO) and Booster Clubs by providing organizational and financial guidance. Since SPTSO and Booster Clubs are independent organizations, Sharyland ISD cannot dictate specific operating requirements. This manual should serve as a reference manual that provides guidelines. Parent organizations must operate in cooperation with the school or activity they are formed to support and all activities must comply with applicable laws, regulations, UIL guidelines and District policies and procedures. Sharyland ISD is not liable for the actions of these organizations.

ROLE OF PARENT ORGANIZATIONS

Parent or booster organizations should organize and function in a way that is consistent with the District's philosophy and objectives, within Board policies.

Parent/Booster Organizations should:

1. Be voluntary and provide unified support for student activities of the school.
2. Encourage involvement by all parents of students participating in the supported activity.
3. Use school facilities only with the prior approval of the principal or designee, in accordance with Board Policy GE (Local).
4. Comply with all UIL guidelines (APPENDIX H).
5. Comply with administrative regulations and Board Policy when offering money or gifts to the District.
6. Submit a copy of current adopted bylaws and operating procedures to the principal.
7. File with the Campus Principal a list of officers of the organization at the beginning of the school year and revise the list during the school year, as applicable.
8. Prepare a written financial report detailing actual revenues and expenditures for the school year (APPENDIX E). The treasurer of the parent or booster organization should prepare the financial report.
9. Appoint a committee within the organization to review the organization's financial report and related financial activity for the school year and prepare written report communicating the results of the committee's review.
10. Submit the financial report and the review committee's report to the school principal and to the Business Office by the beginning of each school year.
11. Pay all taxes and other debts incurred by the organization.

Parent/Booster Organizations should **NOT**:

1. Be involved in decision or policy making activities for a student group.
2. Have authority in directing or influencing District employees in the administration of duties.
3. 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.
4. Give anything (including awards) to students without prior approval from school administration.
5. Give cash to any school employee to use at his/her discretion.
6. **Contract a consultant, clinician, accompanist, choreographer or other individual to work directly with students without prior approval from the District.**
7. Represent the District nor bind the district or any of its employees to a third party with which the parent-run organization may conduct business.
8. Use the District's tax identification number as their own identification number.

FORMATION

A parent organization must be an organized entity in order to be recognized by the District. The Superintendent or designee (campus principal) will approve the formation of each parent organization after reviewing their bylaws and determining that the organization's sole function is to support the activities (educational or extracurricular) of the designated program area. The *Booster Club/Parent Organization Registration & Approval Form* (APPENDIX B) must be submitted to the campus principal annually along with a listing of officers. The Superintendent or designee (campus principal) has the authority to disallow a continued association between any school program and parent organization that is determined to be disruptive to the activities or goals of the program or group.

Articles of Incorporation

A nonprofit organization is created by filing articles of incorporation with the Secretary of State in accordance with the Texas Non-Profit Corporation Act. A nonprofit corporation is characterized by the fact that none of the income of the organization is distributable to members, directors, or officers. Additional information is available on the Secretary of State's website. ***It is each organization's responsibility to seek competent and professional legal advice regarding legal formation of their organization.***

Bylaws

Each parent/booster organization must develop and maintain bylaws (APPENDIX A) that govern the operation of the organization. Copies of the bylaws and any amendments must be submitted to the campus principal and kept on file at the campus. The bylaws should contain the detail of the rules of membership. This document must address the organization's fiscal year, organizational structure and the method used to elect officers. Only active members in good

standing should be permitted to hold office or vote upon any matter of business of the organization.

ORGANIZATION

Parent/booster organizations should elect officers annually. Suggested officers are President, Vice-President, Secretary and Treasurer. Each officer should be provided with a copy of these guidelines. The list of elected officers and their contact information must be submitted to the campus principal at the beginning of the school year using the *Booster Club/Parent Organization Information Sheet* (APPENDIX C).

District employees cannot serve in a financial capacity of a parent/booster at the school at which they work. Financial capacity includes holding positions of treasurer, fundraising chairperson, or serving as a check signer. Officers with signature authority over the organization's accounts should have a child enrolled at the campus served by the organization.

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:

- Preside over all meetings of the organization;
- Resolve problems in the membership;
- Regularly meet with the treasurer of the organization to review the organization's financial position;
- Schedule annual audit of records or request an audit if the need should arise during the year (see section on Financial Reporting on page 8);
- Perform any other specific duties as outlined in the bylaws of the organization.

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:

- Preside over meetings in the absence or inability of the president to serve;
- Perform administrative functions delegated by the president;
- Perform other specific duties as outlined in the bylaws of the organization.

Note: Larger booster organizations may find it necessary to elect several vice-presidents with responsibility over differing areas. Such positions should be clearly defined in the bylaws of the organization.

Secretary

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

- Maintain the records of the minutes, approved bylaws and any standing committee rules, current membership and committee listing;
- Record all business transacted at each meeting of the organization;
- Maintain records of attendance of each member;
- Conduct and report on all correspondence on behalf of the organization;
- Other specific duties as outlined in the bylaws of the organization.

Treasurer

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

- Serve as chairperson of the Budget and Finance Committee if prescribed within the bylaws of the organization;
- Issue receipts for monies received and deposit daily;
- Present monthly financial reports to the organization's membership;
- Submit an annual financial report to the Campus Principal and Business Office;
- Maintain an accurate and detailed account of all monies received and disbursed;
- Reconcile all bank statements as received and resolve any discrepancies with the bank immediately;
- File sales tax reports as required by the comptroller's office (monthly, quarterly, or annually);
- File annual IRS form 990 in a timely manner;
- Submit records to audit committee appointed by the organization upon request or at the end of the year;
- Other specific duties as outlined in the bylaws of the organization.

Committees

Special committees are created for a specific purpose and voted upon by the membership. The committee is automatically dissolved as soon as that purpose is accomplished and the committee report is made. Special committees should complete their assignments within the current school year. If the objectives are not met at the end of the school year, officers will be required to reappoint members of the committee for the following year until the purpose of the committee has been achieved.

Standing committees may include, but are not limited to: Nominating Committee, Audit Committee, Banquet Committee, Fundraising Committee, Membership Committee, and Scholarship Committee. Individuals who have a conflict of interest should not be allowed to serve as members of the committee. For example, senior parents would not be included on a scholarship committee since their child is a potential recipient of the monies.

TAX INFORMATION

The purpose of this section is to provide general tax information to parent organizations. ***It is each organization's responsibility to seek competent professional tax advice for its own tax reporting and filing requirements.*** The information provided in this document is not intended to be all-inclusive.

Employer Identification Number

Each parent/booster organization must obtain a unique tax identification number on Form SS-4, *Application for Employer Identification Number (EIN)* as required by the IRS. This EIN will be needed to open a bank account. Parent/booster organizations are strictly prohibited from using the District's tax identification number.

Application for Federal Tax Exempt Status

The parent/booster organization is responsible for filing the tax-exempt/nonprofit organization status and submitting any required tax payments and/or reports. Formation of a nonprofit corporation does not necessarily entitle the organization to exemption from federal income taxes. If gross receipts of the organization will exceed \$5,000, the parent/booster organization should obtain federal tax-exempt status as a public 501(c)(3) charitable organization by applying on IRS Form 1023-EZ or Form 1023 *Application for Recognition of Exemption Under Section 501(c)(3)*. There is currently a user fee of \$400 or \$850 depending on anticipated annual gross receipts that is required to be paid with the application. Applicable forms, instructions and additional guidance can be found on the IRS website.

Upon acceptance of the organization's exempt status by the IRS, a determination letter (Form 1045) will be issued as evidence of the approval. This letter should be kept as a permanent record of the organization.

Application for State Tax Exempt Status

The organization must apply for an exemption from sales and franchise tax from the Texas State Comptroller's office. This is done by written request, which includes a description of activities, copies of articles and by-laws, and a copy of the IRS letter granting tax exemption. Further information may be obtained on the Comptroller's web site.

Annual Filing Requirements

Parent/booster organizations exempt from federal income tax under section 501(c) are required to either file an annual Form 990 *Return of Organization Exempt from Income Tax* or Form 990-N *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990*. This informational return is due by the 15th day of the 5th month after the close of the organization's tax year or fiscal year. Failure to file an annual report (Form 990-N, Form 990-EZ, or 990) for three consecutive years will automatically cause an organization to lose its tax-exempt status. To regain its exempt status, an organization will have to reapply for recognition as a tax-exempt organization.

FUNDRAISING

Parent/booster organizations are required to submit a *Fundraising Application for Outside Organizations* (APPENDIX F) for all sales and fundraisers that will occur on District property. The application requires the approval of the campus principal, the Business Office, the Athletic Director (if the stadium will be used), and the Athletic Coordinator (if athletic booster club). Parent/booster organizations that use District facilities, other than the home campus, for fundraising activities must complete the *Application for Use of Building* form. Parent/booster organizations are not allowed to fundraise during the school day. Forms are available on the District's website.

Fundraising activities cannot involve solicitations or sales by students. Parent/booster organizations may not distribute tickets or other fundraising materials to the students. Distribution of these items should be made directly to the parents before or after-school, or at meetings of the organization. Food or beverages sold on campus must comply with Sharyland ISD Nutrition Policy, as applicable.

Any advertisement of the parent/booster organization should clearly identify the sponsoring organization. For example: "Shary Elementary SPTSO Pancake Breakfast."

In compliance with Texas Senate Bill 9, all members of the organization participating in a fundraiser on campus must provide a valid Texas driver's license or Texas ID card for a name based background check using the Raptor System. The District will issue ID badges to approved members participating in fundraisers at school athletic events. The organization must post the approved fundraising application at the concession sale site for school athletic events.

Parent/booster organizations are responsible for collecting and accounting for state sales tax when collection is required. More information on sales tax is available on the website of the Texas State Comptroller.

Raffles

A **qualified nonprofit organization** may conduct raffles in accordance with the Charitable Raffle Enabling Act to benefit the district or school. However, raffles may not be held on school property.

The Charitable Raffle Enabling Act defines a qualified nonprofit organization as an organization that: (1) does not distribute any of its income to its members or officers, (2) has existed for at least three years, (3) does not attempt to influence legislation or does not participate in any political campaign on behalf of a candidate for public office, including publishing/distributing statements or making political campaign contributions, and (4) **has obtained an exemption from federal income tax from the IRS under section 501(c), IRC-1986**. A qualified organization may hold only two raffles per year and only one raffle at a time. Cash prizes are not allowed and no one may be compensated for organizing or conducting a raffle. Only members of the organization may sell raffle tickets.

Only raffles held according to the terms of the Charitable Raffle Enabling Act are authorized raffles. Unauthorized raffles are considered gambling under the Texas Penal Code. Conducting a raffle is a Class A misdemeanor and participating in an unauthorized raffle is a Class C misdemeanor.

Individual Accounts

Parent/booster organizations cannot maintain individual accounts that are earmarked for a particular individual. Tax-exempt organizations must benefit a group as a whole instead of benefiting individual members of a group. Tax-exempt organizations are prohibited from **requiring** members to participate in fundraisers. Furthermore, if a member decides not to participate, that individual or individual's child cannot be excluded from having the opportunity to benefit from the fundraiser and cannot be penalized in any way for choosing not to participate in the fundraiser. Furthermore, benefits given by a tax-exempt organization **cannot** be based on participation in a fundraiser or based on revenues raised individually. Therefore, regardless if a person participates in a fundraiser and regardless of the amount of revenue raised, that person cannot be denied the opportunity to receive an equal benefit.

FINANCIAL CONTROLS

Employees of the District are restricted from handling parent or booster club funds during regular school hours or when acting as an employee of the District. Additionally, money belonging to these organizations cannot be held or left at the campus for safekeeping.

Parent or booster organizations are separate, legal entities responsible for their own finances. The District does not dictate how these organizations handle their finances. However, the following are some recommended practices to improve internal controls over finances.

1. Bank Accounts
 - The organization's own EIN (federal employer identification number) should be used to open bank accounts. Do not use the District's EIN or an individual's social security number.
 - Checks should require two signatures.
 - There should be three authorized signers on the account to allow at least one back-up signer if one of the regular signers is not available.
 - Reconcile the bank account monthly.
2. Accounting and Reporting Procedures
 - Maintain a ledger of all receipts (revenues) and disbursements (expenses).
 - All transactions should be recorded, including cash transactions. However, cash transactions should be kept to a minimum.
 - Prepare and submit a monthly Financial Report to the organization's general membership. This report should include the beginning bank balance, deposits for the month, disbursements for the month, and the ending bank balance.
 - Prepare a profit/loss statement for each fundraiser.
 - Inventory all unsold fundraising goods and merchandise.

3. Receiving and Depositing Money (*money is defined as cash, checks, money orders*)
 - All money should be counted in the presence of the person turning in the money.
 - A receipt should be issued. The receipt should indicate whether cash, check, or money order was received, the date and the signature of the person receiving the money.
 - Endorse all checks “deposit only” immediately upon receipt.
 - Do not accept post-dated checks.
 - Make copies of checks to assist in recovery if they are returned due to insufficient funds (NSF).
 - The money should be recounted and reconciled to the receipts prior to deposit.
 - Deposit all monies directly into the organization’s bank account in a timely manner.
4. Disbursements
 - Invoices should be kept to support disbursements.
 - Never sign blank checks.
 - Donations to the school should be made by check, not cash. Specify in writing, any restrictions on the use of donations made to the school.

Records Retention

The following records are permanent records and should be maintained indefinitely:

- Articles of Incorporation and By-laws
- Minutes from meetings
- IRS SS-4 *Application for Employer Identification Number*
- Copies of applications filed with IRS and the State of Texas for exemption from federal income taxes and state sale/franchise taxes
- IRS Determination Letter (Letter 1045)
- All other correspondence with the IRS or State Comptroller

The following records should be maintained for at least seven years:

- Bank Statements
- Accounting records, including invoices and receipts
- Copies of sales tax reports filed with the State Comptroller
- Copies of IRS Forms 990 filed with the IRS

FINANCIAL REPORTING

Each parent/booster organization is required to prepare an annual written financial report detailing actual revenues and expenditures for the school year. (See APPENDIX E for a sample financial report). An audit committee should be appointed within the organization to review the financial report and prepare a written report communicating the results of the committee’s review. This annual financial report and the review committee’s report must be submitted to the Superintendent or designee (principal) and to the Business Office by the beginning of each school year.

Self-Audit Procedures

The audit committee should include individuals that are independent from day-to-day financial activities of the organization. Objectives of the review should include: 1) verifying the accuracy of the financial records, 2) ensuring that the cash balance is accurate, 3) determining that established procedures have been followed, 4) ensuring expenditures were properly approved, and 5) ensuring that all revenue has been appropriately received and recorded.

Suggested procedures for the audit committee are included in APPENDIX D.

IMPORTANT RESOURCES

Sharyland ISD - (956) 580-5200

- Home Page www.sharylandisd.org
- Fundraising Forms (*SPTSO/Booster Club Fundraiser Application*)
[Home Page → Finance → Forms]
- Nutrition Policy
[Home Page → Food Services → Smart Snacks in School]

UIL (University Interscholastic League) - (512) 471-5883

- Booster Club Guidelines www.uiltexas.org/policy/booster-club-guidelines

Internal Revenue Service – (877) 529-5500

- Tax Info for Non-Profits www.irs.gov/charities/nonprofits/index.html
- Forms and Publications www.irs.gov/formspubs/
- Filing Form 990-N <http://epostcard.form990.org>

Texas State Comptroller – (800) 252-5555

- Franchise Tax info www.window.state.tx.us/taxinfo/coasintr.html
- Sales Tax info www.cpa.state.tx.us/taxinfo/sales/index.html
- Exempt Organizations www.cpa.state.tx.us/taxinfo/exempt/index.html

Texas Secretary of State – (512) 463-5555

- Incorporation www.sos.state.tx.us

APPENDIX A – SAMPLE BY-LAWS

BY-LAWS FOR

[LEGAL NAME OF ORGANIZATION]

Adopted: [DATE]_____

ARTICLE I: NAME

The name of this organization is the **[Legal Name of Organization]** of Mission, Texas, hereinafter referred to as **[Short Title]**.

ARTICLE II: PURPOSE

Section I. The purpose of **[Legal Name of Organization]** includes:

- a. To raise funds and purchase personal property and services to be used by the students and staff of **[name of student group/campus name]** of Sharyland Independent School District (SISD).
- b. To promote the welfare of children and youth in home, school, and community.
- c. To secure adequate policies by the District in the care and protection of children and youth.
- d. To bring into close relationship the home and school, that parents and teachers may work in harmony to enhance the education of children and youth.
- e. To develop, between educators and the general public, such united efforts as will secure for all children and youth, the highest advantages in physical, mental, and social education.

Section II. The objectives of **[Short Title]** are promoted through an educational program directed towards parents, teachers, and the general public; are developed through programs, committees, and projects; and are governed and qualified by the basic policies set forth in Article III.

Section III. The organization is organized exclusively for the charitable, scientific, literary, or educational purposes with the meaning of Section 501 (c) (3) of the Internal Revenue Code or corresponding Section of any future Federal Tax Code (hereinafter "Internal Revenue Code").

ARTICLE III: BASIC POLICIES

The following are the basic policies of the **[Short Title]**:

Section I. The organization shall be noncommercial, nonsectarian, and nonpartisan.

Section II. The name of the organization or the names of any members in their official capacities shall not be used to endorse or promote a commercial concern or in connection with any partisan interest or for any purpose not appropriately related to promotion of the Objectives of the organization.

Section III. The organization shall not, directly or indirectly, participate or intervene (in any

way, including publishing or distribution statements) in any political campaign on behalf of, or in opposition to, any candidate for public office; or devote more than an insubstantial part of its activities to attempting to influence legislation by propaganda or otherwise.

- Section IV. The organization shall work in conjunction with the school to provide quality education for all children and youth, and shall seek to participate in the decision-making process establishing school policy, recognizing that the legal responsibility to make decisions has been delegated by the people to the Board of Trustees of Sharyland ISD.
- Section V. The organization shall not enter into membership with other organizations except such intrastate or national organizations as may be approved by the officers of the organization and only when said membership is in furtherance of the purpose set forth in Article II.
- Section VI. No part of the net earnings of the organization shall inure to the benefit of, or be distributable to its members, directors, trustees, officers or other private persons except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof.
- Section VII. Notwithstanding any other provisions of these by-laws, the organization shall not carry on any other activities not permitted to be carried on by an organization exempt for Federal Income Tax under Section 501(c) (3) of the Internal Revenue Code, or by an organization, contributions to which are deductible under Section 170 (c) (2) of the Internal Revenue Code.
- Section VIII. Upon dissolution of this organization, after paying or adequately providing for the debts and obligations of the organization, the remaining assets shall be distributed to one or more non-profit organizations, foundations, or organizations which have established their tax exempt status under Section 501(c) (3) of the Internal Revenue Code; or otherwise established by the Articles of Incorporation.

ARTICLE IV: RELATIONSHIP WITH SCHOOL DISTRICT

- Section I. This **[Short Title]** shall be organized and chartered under its own authority in conformity with rules and regulations in the area in which this **[Short Title]** functions, not in conflict with any legal statute of local, state, or federal law.
- Section II. This **[Short Title]** shall operate in a manner not in conflict with the philosophies of the Sharyland ISD by keeping abreast of the policies set forth by the District's Board of Trustees or its administration as they pertain to the activities of the **[Short Title]** within the school it serves.

ARTICLE V: MEMBERS AND DUES

- Section I. The members of this **[Short Title]** shall be any individual interested in this organization who attends a meeting of the organization and whose name is listed in the attendance roster of a meeting.
- Section II. Membership in **[Short Title]** shall be made available without regard to race,

color, creed, or national origin.

Section III. No dues or membership fees shall be charged to any member.

ARTICLE VI: OFFICERS AND THEIR ELECTION

Section I. The **[Short Title]** Executive Officers shall miss no more than three meetings in a membership year.

Section II. The composition and election of the Executive Board shall be as follows:

- a. The officers of the organization shall consist of a President, Vice- President, Secretary, and Treasurer.
- b. Officers shall be elected by ballot in the month of May. If there is only one nominee for any office, election for that office may be by voice vote.
- c. Officers shall assume their official duties beginning July 1 and serve for a term of two years.
- d. A person shall not be eligible to serve more than two consecutive terms in the same office.

Section III. A nominating committee consisting of the following shall be appointed by the organization for the purposes set forth in this section:

- a. The nominating committee shall be composed of three to five members who shall be elected by the **[Short Title]** at a regular meeting at least one month prior to the election of officers. The committee shall elect a chairperson to be responsible for the functions of the committee.
- b. The nominating committee shall nominate an eligible person for each office to be filled and report its nominees at the last regular meeting in May, at which time additional nominations may be made from the floor.
- c. To be eligible, a person must have attended at least three meetings during the current fiscal year.
- d. Only those persons who have given their consent to serve if elected shall be nominated for or elected to such office.

Section IV. A vacancy occurring in any office shall be filled for the un-expired term by a person elected by a majority vote of the executive board, notice of such election having been given. In case a vacancy occurs in the office of President, the Vice-President shall assume the office of President.

ARTICLE VII: DUTIES OF OFFICERS

Section I. The President shall:

- a. Preside over all meetings of the organization;
- b. Perform such other duties as may be prescribed in these bylaws or assigned by the organization;

- c. Be a member ex-officio of all committees except the nominating committee;
- d. Regularly meet with the treasurer of the organization to review the organization's financial position
- e. Act as or designate a spokesperson for the organization;
- f. Schedule the annual review of records or request an audit if the need should arise during the year.

Section II. The Vice-President shall be responsible for coordinating functions for the organization including, but not limited to:

- a. Performing administrative functions delegated by the President;
- b. Performing the duties of the President in the absence or inability of that officer to serve;
- c. Perform such other duties as may be prescribed in these bylaws or assigned by the organization.

Section III. The Secretary shall:

- a. Maintain the records of the minutes, approved bylaws and any standing committee rules, current membership and committee listing;
- b. Record the minutes of meetings of the organization and distribute minutes at the next meeting;
- c. Maintain records of attendance of each member;
- d. Conduct and report on all correspondence on behalf of the organization;
- e. Perform such other duties as may be prescribed in these bylaws or assigned by the organization.

Section IV. The Treasurer shall:

- a. Have custody of all the funds of the organization;
- b. Maintain an accurate and detailed account of all monies received and disbursed;
- c. Make disbursements as authorized by the President, Executive Board, or organization in accordance with the budget adopted;
- d. Be one of two authorized signers on any financial accounts maintained by the organization with only one authorized signature required on checks;
- e. Present monthly financial reports to the organization's membership and at

other times when requested by the Executive Board;

- f. Make a full report at the meeting at which new officers officially assume their duties;
- g. Be responsible for the maintenance of such books of account and record;
- h. Submit accounting records annually for an audit by an audit committee appointed by the organization;
- i. Submit an annual financial report to the Campus Principal and District's Internal Auditor;
- j. File all documentation/reports required by the organization, financial institutions, or governmental authorities;
- k. Perform such other duties as may be prescribed in these bylaws or assigned by the organization.

Section VII. All officers shall perform the duties outlined in these bylaws and those assigned from time to time. Upon the expiration of the term of office or in the case of resignation, each officer shall turn over to the President, without delay, all records, books, and other materials pertaining to the office, and shall return to the Treasurer, without delay, all funds belonging to the organization.

ARTICLE VIII: EXECUTIVE BOARD

Section I. The Executive Board shall consist of:

- a. The officers of the organization and the chairpersons of standing and special committees.
- b. The President may appoint a parliamentarian, subject to the approval of the officers of the organization.

Section II. The duties of the Executive Board shall be:

- a. To transact necessary business in the intervals between organization meetings and such other business as may be referred to it by the organization;
- b. To create standing and special committees;
- c. To approve the plans of work of the standing committees;
- d. To present a report at the regular meetings of the organization;
- e. To select an auditor or an audit committee to review the treasurer's reports and accounting records;
- f. To prepare and submit to the organization for adoption a budget for the

year;

- Section III. Regular meetings of the Executive Board shall be held during the school year, the time to be determined by the Board at its first meeting of the year. A majority of the executive board members shall constitute a quorum. Special meetings of the Executive Board may be called by the President or by a majority of the members of the Executive Board with 24 hours notice being given.

ARTICLE IX: MEETINGS

- Section I. Regular meetings of the organization shall be held on the _____, unless otherwise notified by the organization or by the Executive Board seven days notice having been given of change of date.
- Section II. Executive Board meetings of the organization shall be held on _____ of the month during the school year, unless otherwise notified by the organization or by the Executive Board seven days notice having been given of change of date.
- Section III. Special meetings of the organization may be called by the President or by a majority of the Executive Board, seven days notice having been given.
- Section IV. The annual meeting shall be held in _____.
- Section V. The persons in attendance at a regular, executive, or annual meeting shall constitute a quorum for the transaction of business in any meeting of this organization.

ARTICLE X: COMMITTEES

- Section I. Only persons having attended at least three meetings may be eligible to serve in any elective or appointive positions.
- Section II. The Executive Board may create such standing committees as it may deem necessary to promote the objectives and carry on the work of the organization. The term of each chairperson shall be one year.
- Section III. The chairperson of each standing committee shall present a plan of work to the Executive Board for approval. No committee work shall be undertaken without the consent of the Executive Board.
- Section IV. The power to form special committees and appoint or elect its committee members rests with the Executive Board.
- Section V. The President shall be a member ex-officio of all committees except the nominating committee.

ARTICLE XI: FISCAL YEAR

The fiscal year of the [**Short Title**] shall begin July 1st and end on the following June 30th.

ARTICLE XII: PARLIAMENTARY AUTHORITY

The rules contained in the most current edition of Robert's Rules of Order shall govern the organization in all cases in which they are applicable and in which they are not in conflict with these by-laws or the Articles of Incorporation.

ARTICLE XIII: AMENDMENTS

Section I.

- a. These by-laws may be amended at any regular meeting of the organization by a two-thirds vote of the members present and voting, provided that notice of the proposed amendment shall have been given at least 30 days in advance.
- b. A committee may be appointed to submit a revised set of by-laws as a substitute for the existing by-laws by a majority vote at a meeting of the organization, or by a two-thirds vote of the Executive Board. The requirements of adoption for a revise

APPENDIX B – REGISTRATION & APPROVAL FORM

SHARYLAND ISD

SPTSO/Booster Club Registration & Approval Form

Name of Organization:	
Purpose of Organization:	
Student Group and/or Campus:	
Faculty Contact for Organization:	
Estimated Number of Parent Supporters:	

We agree with the following statements:

- We have obtained and read a copy of the *Sharyland ISD SPTSO & Booster Club Guidelines* and agree to abide by the rules and requirements it contains.
- We understand that noncompliance with any District policy or requirement may result in the disbanding of the organization.
- A copy of our organization's By-Laws and IRS 501(c)(3) determination letter, if applicable is attached.
- A current list of officers with names, titles, phone numbers, and e-mail addresses is attached. We agree to submit an updated list every time there is a change in officers.

Submitted By:

President Date

Vice-President Date

Treasurer Date

Secretary Date

APPROVAL OF BOOSTER CLUB/PARENT ORGANIZATION:

Campus Principal or Administrator Date

Effective for School Year: _____

APPENDIX C – SPTSO/BOOSTER CLUB INFORMATION SHEET
SHARYLAND ISD

SPTSO/Booster Club Organization Information Sheet

1. Official Organization Name:

--

2. School Name:

--

3. Employer Identification Number (EIN):

--

4. Organization Mailing Address:

5. Organization Officers:

<i>President</i>	
Name:	
Phone Number:	
E-mail Address:	

<i>Vice -President</i>	
Name:	
Phone Number:	
E-mail Address:	

<i>Secretary</i>	
Name:	
Phone Number:	
E-mail Address:	

<i>Treasurer</i>	
Name:	
Phone Number:	
E-mail Address:	

6. Has the organization obtained tax exemption from the IRS as a 501(c)(3) public tax exempt organization?

	YES
--	-----

	NO
--	----

This information sheet must be updated annually. Please return to the Campus Principal.

APPENDIX D – SUGGESTED AUDIT PROCEDURES

SHARYLAND ISD

Suggested Review Procedures for Audit Committee

The following are suggested audit procedures to assist the parent or booster organization audit committee in conducting a review of the organization's financial activity for the applicable school year.

Bank Reconciliations and Bank Statements

1. Trace ending balances on the reconciliations to bank statements, outstanding check lists, and other reconciling items.
2. Verify that bank reconciliations were completed within 30 days of bank statement ending date.
3. Ensure that any outstanding or reconciling items on the reconciliations were cleared the following month.
4. Verify that the balance in the bank account (at beginning of school year), plus total deposits per check register, minus total disbursements per check register, balances to ending bank account balance (at end of school year).
5. Determine whether any cash corrections were identified on bank statements. Ensure that reasonable explanations are available.
6. Compare the number of cleared checks included in the bank statement with the number that is noted on the bank statement to ensure agreement.
7. Ensure that cleared checks contain signatures of individuals authorized to sign checks. Ideally, bank accounts should be established to require two signatures.

Receipts

(If volume is significant, consider selecting a sample transaction.)

1. Trace deposits per accounting records to collection documentation and prepared cash receipts for agreement.
2. Trace deposits to bank statements to ensure agreement.
3. Ensure that receipts are presented for deposit in a timely manner by reviewing the dates of prepared cash receipts with the date of deposit on the bank statement.

Disbursements

(If volume is significant, consider selecting a sample transaction.)

1. Trace checks to supporting documentation such as invoices, receipts, approved expenses related to fundraisers, or other reasonable explanations.
2. Review the canceled check to ensure agreement of payee name, endorsement, and check amount with accounting records.
3. Trace disbursements to budget approved by the membership or meeting minutes. For bank withdrawals for the purpose of establishing a change fund for an event, confirm that the change was later re-deposited.

Fundraisers

1. Evaluate each fundraiser individually by calculating the value of items available for sale or number of tickets sold, and comparing to deposits and remaining inventory, if any, to ensure agreement.
2. Determine whether fundraiser applications were prepared and submitted to the campus principal for each fundraiser.

SHARYLAND ISD

Suggested Review Procedures for Audit Committee cont.

Miscellaneous

1. Inventory remaining check stock to confirm that all checks are present and sequential.
2. Ensure that the check number for the last check issued and first check available in check stock are sequential.
3. Confirm that check stock is retained in a secure place when not in use.
4. Determine whether any checks were voided during the course of the year. Ensure that any voided checks are retained in the records, but have been sufficiently modified to eliminate the possibility of clearing the bank (i.e. signature portion has been cut out of the check and VOID has been written across the check).
5. Ensure that sales tax reports were prepared and filed timely, if applicable.
6. Ensure that e-postcard or 990EZ (if gross receipts are more than \$50,000) was completed, if applicable.

APPENDIX E – SAMPLE FINANCIAL STATEMENT
SHARYLAND ISD
SPTSO/Booster Club Sample Financial Statement Report

ABC Booster Club			
Cash Basis Financial Statement Report			
From September 1, 2015 through August 31, 2016			
Beginning Cash Balance as of September 1, 2015			\$ 5,000
<u>INCOME</u>			
Concession Stand Sales	8,000		
Program Ad Sales	3,000		
Membership Dues	500		
Fundraising Activity	2,000		
Total Income		13,500	
<u>EXPENSES</u>			
Resale items - concession stand	4,000		
Printing Costs	2,500		
Supplies	500		
Miscellaneous	300		
Donations to School	5,000		
Total Expenses		12,300	
Net Income (Loss) for Current Year			1,200
Ending Cash Balance as of August 31, 2016			\$ 6,200

Submitted By:

Printed Name

Title

Signature

Date

Note: The above report is provided as an example. You should list all major income and expense items of your organization.

APPENDIX F – FUNDRAISER APPLICATION
SHARYLAND ISD
SPTSO/Booster Club Fundraiser Application

This application is required of an authorized representative of any independent school organization who wishes to use a school facility for a money-raising activity. This form is for documentation purposes only in considering the organization's request. The District does not assume responsibility for the accountability of the fundraiser or for the actions of the individuals involved with the organization.

Name of Organization:	
Employer ID Number:	
Authorized Representative:	
Position with Organization:	
E-mail Address / Phone Number:	

Type of Fundraiser:	
District Location – Campus/Area:	

Date of Fundraiser:	
Time:	

Please answer the following questions:

Will fundraiser be held in conjunction with a school event?	YES	NO
Will school employees be required to participate during working hours?	YES	NO
Will students be required to participate?	YES	NO
Will your customers be comprised of mostly students?	YES	NO
Will some or all students benefit from this fundraiser?	YES	NO

NOTE: Outside organizations are NOT allowed to fundraise during the school day. Raffles, bingos, or other games of chance are NOT allowable fundraisers.

In compliance with Texas Senate Bill 9, all members of the organization participating in the fundraiser must provide a Texas Driver's license or Texas ID card for a name based background check through the Raptor System. The District will issue ID badges to approved members participating in fundraisers at school athletic events. The organization must post the approved fundraising application at the concession sale site.

Signature of Authorized Representative

Date

Principal	APPROVED	DENIED	<i>Signed</i>	Date
Athletic Director (if applicable)	APPROVED	DENIED	<i>Signed</i>	Date
Athletic Coordinator (if applicable)	APPROVED	DENIED	<i>Signed</i>	Date
Central Office	APPROVED	DENIED	<i>Signed</i>	Date

APPENDIX G – BOARD POLICY GE (LOCAL) RELATIONS WITH PARENT ORGANIZATIONS

Sharyland ISD
108911

RELATIONS WITH PARENT ORGANIZATIONS

GE (LOCAL)

USE OF DISTRICT FACILITIES

District-affiliated school-support organizations and booster organizations, and other parent groups, shall organize, fundraise or solicit donations, and function in a way that is consistent with the District's philosophy and objectives, Board policies, District administrative regulations, applicable UIL or other governing association guidelines, and financial and audit regulations. [See also CDC and CFC] Before engaging in fundraising or soliciting gifts, an organization or group shall notify the principal or other appropriate administrator identified in administrative regulations. [See CDC(LOCAL) for District acceptance of gifts and solicitations] District-affiliated school-support or booster organizations may use District facilities with prior approval of the appropriate administrator. Other parent groups may use District facilities in accordance with policy GKD

DATE ISSUED: 2/19/2017
UPDATE 107
GE(LOCAL)-A

ADOPTED:

1 of 1

APPENDIX H – UIL BOOSTER CLUB GUIDELINES



Booster Club Guidelines

Updated July 2016

ROLE OF BOOSTER CLUBS

Neighborhood patrons form booster clubs to help enrich the school's participation in extracurricular activities. The fundraising role of booster clubs is particularly crucial in today's economic climate. Positive and direct communication can prevent most problems. Keep the superintendent informed of all activities.

- Have a chain of command for communication with the administration.
- **Clear all activities through your administration.**
- The superintendent or a designee who does not coach or direct a UIL contest but has approval authority over booster clubs should be invited to all meetings. All meetings should be open to the public.
- Booster clubs should apprise school administrators of all club activities. Make sure your local administration has a copy of all booster club publications. Invite administrators to all booster club meetings. Have an officer meet with the school administration regularly.
- School administration should apprise booster clubs of all school activities.
- Booster clubs do not have 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 inter-school programs are under the jurisdiction of the local school administration.
- Minutes should be taken at each meeting and kept on file at the school.
- **Periodic financial statements itemizing all receipts and expenditures should be made to the general club membership and kept on file at the school.**

WRITTEN POLICIES

Booster clubs should develop and annually review policies to cover:

- how to obtain administrative approval before beginning projects;
- how to plan and publicize meetings;
- bookkeeping and fund administration including process to obtain superintendent's approval prior to raising or spending funds;
- election of officers (suggestion: one president; one secretary; one treasurer; and three vice-presidents: one vice-president to oversee fall, winter and spring sports);
- taking, distributing and filing minutes;
- public communication;
- proper interaction with music and theatre directors and academic and athletic coaches through the lines of authority as established by the school board;
- a sportsmanship code governing behavior of booster club members and fans at contests, treatment of officials, guests, judges, etc.; and
- plans to support the school regardless of success in competition, keeping the educational goals of competition at the forefront of all policies.

ROLE OF THE SUPERINTENDENT

Member schools make UIL rules and determine policies regarding penalties to schools, school district personnel and student participants. The superintendent is solely responsible for the entire UIL program. All school activities, organizations (including the booster club), events and personnel are under the jurisdiction of the superintendent. Booster clubs must recognize this authority and work within a framework prescribed by the school administration.

PARENTS

- Remember: The classroom comes first!
- Help conduct fair and equitable competition: adhere to rules, uphold the law and respect authority.
- Remember that officials are human. Respect their decisions.
- Delegate authority to the school, and then support its decisions.
- Set standards by which you expect children to conduct themselves, and live by those standards yourself.
- Be aware of capabilities and limitations of young people. Don't have unrealistic expectations.
- Allow your children to live their own lives.
- Be involved in areas in which your own child is not involved, thus contributing to school unity and spirit.
- Show respect to the opponents of your children.
- Praise. Don't criticize. Urge others to do the same.
- Help your children and their friends develop integrity through the intensity of competitive activity.

COACHES AND DIRECTORS

- Be sure your booster club wish list has been approved by your supervisor before it goes to the booster club.
- Work with your administration to determine what your club can provide.
- Make your request to the club benefit as many students as possible.
- Attend the booster club meetings and/or know what the club is doing.
- Understand that your advisory role to the boosters is without vote.
- Support other programs within your district.
- Meet with parents regularly and make them aware of relevant rules.
- Involve your staff with your booster club. Let the booster club know who your staff is and what duties they perform.

CLUB FINANCES

Fundraising | Spending | Stipends | Gifts to Coaches

Fund-raising projects maybe subject to state law. Be sure that your club is in compliance with applicable law. For example, Texas has a law governing raffles. Also, consider seeking nonprofit or tax-exempt status. Consult the Texas Secretary of State's website as well as the IRS to determine if seeking designation as a non-profit that is tax exempt is appropriate for your booster club. http://www.sos.state.tx.us/corp/nonprofit_org.shtml

Generally speaking, earnings by a properly organized booster club may not benefit any private shareholder or individual.

- Community-wide sales campaigns should be coordinated through the school administration to minimize simultaneous sales campaigns.
- Sales campaigns should be planned carefully to insure that the projects provide dollar value for items sold, and that most of the money raised stays at home. Otherwise donations are often more rewarding than letting the major part of the money go to outside promoters.
- Fund-raising activities should support the educational goals of the school and should not exploit students. Activities and projects should be investigated carefully before committing the school's support.
- Individuals who actively coach or direct a UIL activity should serve in an advisory capacity only to the booster club and should not have control or signature authority over booster club funds, including petty cash or miscellaneous discretionary funds.
- Coach's wish lists should have received prior approval from school administration before submission to boosters.
- Coaches and directors of UIL academics, athletics and fine arts may not accept more than \$500 in money, product or service from any source in recognition of or appreciation for coaching, directing or sponsoring UIL activities. The \$500 limit is cumulative for a calendar year and is not specific to any one particular gift. See Section 481, *UIL Constitution and Contest Rules*.
- Schools shall not pay to coaches, and coaches shall not accept, funds gathered by a high school booster club or other sources within the school district. See Section 1202(b), *UIL Constitution and Contest Rules*.
- Funds are to be used to support school activities. To provide such funding for non-school activities could violate UIL rules and the public trust through which funds are earned.

ATHLETIC BOOSTERS

Individuals should be informed of the seriousness of violating the athletic amateur rule found in Section 441 and the awards rule found in Section 480 of the *UIL Constitution and Contest Rules*. Check with school administrators before giving anything to a student, school sponsor or coach. 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. If a team violates the amateur rule, the penalty shall be assessed against the team and not against each individual. See Section 441(d), *UIL Constitution and Contest Rules*. All fans, not just members of the booster club, should be aware of these rules. It affects the entire community.

- Athletic booster club funds shall not be used to support athletic camps, clinics, private instruction or any activity outside of the school.
- The local school district determines when, how and from whom student athletes can receive meals and snacks. See Section 441(b)(9), *UIL Constitution and Contest Rules*.
- Schools must give prior approval for any banquet or get-together given for students.
- Students may not accept money or other valuable consideration from school booster club funds for any non-school purpose. See Section 441(A)(3), *UIL Constitution and Contest Rules*.
- 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. See Section 441(a), *UIL Constitution and Contest Rules*. *Valuable consideration is defined as tangible or intangible property or service including anything that is usable, wearable, salable or consumable.*
- Booster groups or individuals may donate money or merchandise to the school with prior approval of the administration. These kinds of donations are often made to cover the cost of commercial transportation and to cover costs for meals. It would be a violation for booster groups or individuals to pay for such costs directly, without prior approval from the local school administration. See Section 441(b)(9) and Section 840 (a)(2)(A)(iv).
- Student athletes may accept small "goodie bags" consisting of cookies, candy and symbolic gifts from their classmates, if allowed by local school policy. See Section 441(B)(7), *UIL Constitution and Contest Rules*.



ACADEMIC BOOSTERS

We encourage academic booster clubs, whether they cover UIL academic competition in general or specific programs such as theatre, speech/debate, journalism or math/ science. A great need exists for parental involvement and support.

The rules for athletics are different than the rules for academics and music. Athletes are restricted by the athletic amateur rule, which states that athletes cannot accept money or valuable consideration for participating in a UIL sport or for allowing their names to be used in promoting a product, plan or service related to a UIL contest. Academics has no amateur rule. Journalism participants may work for a newspaper and be paid. Actors may work summer stock and be paid. Students may win calculators and software for participating in invitational math contests.

UIL academic students are restricted by the awards rule. See Section 480, *UIL Constitution and Contest Rules*. So, as a general practice, booster clubs should not give gifts or awards to students for their participation in UIL contests that count toward district, region or state standing without prior school district approval. School booster clubs may raise money to purchase letter jackets, provided the funds are given to the school without designation to buy jackets for particular students and the school determines criteria for awarding the jackets. Parents may purchase jackets for their own children provided the school designates the student as being qualified to receive the jacket.

Booster Clubs may raise money to provide an annual banquet for academic participants and coaches.

EXAMPLES OF ACADEMIC BOOSTER CLUB CONTRIBUTIONS THAT ARE NOT PROHIBITED BY UIL RULE, WITH LOCAL ADMINISTRATIVE APPROVAL, ARE:

- Purchase equipment for programs such as computers or software for yearbook or computer science.
- Organize and chaperone trips and assist with expenses for travel to academic competitions or educational trips such as journalism conventions or speech tournaments. Booster club funds may be used to provide food and refreshments for students on these trips. A purely recreational trip would not meet the definition of an educational field trip and could be considered a violation of the Awards Rule. See Section 480(2)(d), *UIL Constitution and Contest Rules*.
- Run tournaments, organize fund-raising efforts, recruit corporate donors, raise money for scholarships and arrange for tutors and professional trainers to work with students.
- Fund academic workshop scholarships provided selection of the recipients is not based solely on their success in interscholastic competition. Selection could be based on grade point average or the student's selection of high school courses. All students meeting the conditions for scholarship assistance should be notified and eligible for financial assistance. Funds should be monitored to ensure that they are expended for camp or workshop purposes.

MUSIC BOOSTERS

In addition to the general procedures outlined, the following guidelines apply to Music Booster Club activities.

- Be mindful of the fact that there is no Music Amateur Rule. Therefore, limitations established in athletics intended to ensure compliance with the Athletic Amateur Rule do not apply to music programs and related activities.
- Some music booster clubs assist with expenses for travel to various music-related activities such as UIL contests and performances at away athletic events. Such financial support violates no UIL rules provided that it is approved and coordinated by the local school district.
- Many music groups schedule educational field trips with the approval of the local school administration and under local school district policies. For such trips, specific educational components must be included such as performing for a music festival, an adjudicated contest or a concert tour. Marching performances such as the Macy's Thanksgiving Day Parade, the Rose Bowl Parade or other similar ceremonial appearances also qualify. However, educational components need not be limited to performances. Concert attendance, visiting university/conservatory music facilities and other music related, non-performing opportunities would also be appropriate if approved by the local school district.
- A recreational trip, on the other hand, would not meet the definition of an educational field trip as provided in Section 480(f) of the *UIL Constitution and Contest Rules*. Students receiving the benefits of a purely recreational trip would likely be in violation of the Awards Rule.
- Booster Clubs may also fund scholarships for private lessons and summer music camps provided the selection of the recipients is not based on success in interscholastic competition. Funds for such activities should be carefully monitored to ensure that they are expended for educational rather than recreational activities.
- The awarding of patches, T-shirts or other items for achievement in interscholastic competition would be subject to the UIL Awards Rule. See Section 480(2)(A), *UIL Constitution and Contest Rules*. In order to protect all music students' eligibility, such awards should be approved and administrated by the local school district in accordance with school district policies.

