

# ALVIN INDEPENDENT SCHOOL DISTRICT



## BOOSTER/PTO CLUBS GUIDELINES 2016-2017



# FORWARD

**BOOSTER/PTO CLUBS ARE AN INTEGRAL PARTNER IN SUPPORTING STUDENTS IN THEIR EXTRA-CURRICULAR AND CO-CURRICULAR ACTIVITIES IN ALVIN INDEPENDENT SCHOOL DISTRICT. WHETHER THE BOOSTER/PTO CLUB IS FORMED TO HELP SUPPORT FINE ARTS, ACADEMICS OR ATHLETICS, THE STUDENTS BENEFIT FROM THE PARTNERSHIP BY ENRICHING THE STUDENT'S INVOLVEMENT IN ALL ASPECTS OF THE EDUCATIONAL DAY WITHOUT ENDANGERING THE STUDENT'S UIL ELIGIBILITY.**

**THE SUPPORT PROVIDED BY THE DISTRICT, THE BOOSTER CLUB, AND THE COMMUNITY AFFORDS STUDENTS OF ALVIN ISD MANY OPPORTUNITIES.**

**WE WISH TO THANK EACH MEMBER OF THE BOOSTER/PTO CLUB FOR THE COUNTLESS HOURS THAT ARE DEDICATED TO SUPPORTING OUR STUDENTS. THANK YOU FOR ALL THAT YOU DO TO ASSIST THE DISTRICT IN PROVIDING AN ENRICHED EXPERIENCE FOR THE STUDENTS OF ALVIN ISD.**

**THIS MANUAL IS DESIGNED TO ASSIST BOOSTER/PTO CLUBS IN PARTNERING WITH ALVIN ISD TO PROVIDE A WORLD-CLASS OPPORTUNITY FOR OUR STUDENTS. IT IS OUR DESIRE TO ASSIST ALL BOOSTER/PTO CLUBS WITH AN OVERVIEW OF THE UIL POLICIES, ALVIN ISD POLICIES, AND OTHER AGENCY GUIDELINES.**

### PARENT BOOSTER/PTO CLUBS

Parent support organizations may be formed to promote the school program or to compliment a particular student group or activity.

The **Superintendent of Schools** is solely responsible for the entire educational program including curricular and extracurricular activities. All activities, events, and personnel are under the jurisdiction of the Superintendent. It is important that booster/PTO clubs recognize this authority and work within the framework prescribed by the school administration.

Each school **Principal/Sponsor** is requested to use the utmost discretion in limiting fund raising activities conducted by classes, organizations, and affiliated parents groups to the requirements prescribed in policy.

Each school principal is directly responsible for all money raising activities carried on in his/her school or sponsored in any manner by or on behalf of his/her school. Parent/teacher committees or faculty/student committees should work in full cooperation with the principal and under his/her supervision in planning special programs and activities or in conducting any activity, which involves the raising of money. Approval from the campus principal must be obtained prior to the initiation of any fundraising activity. The principal's authorization of any such activity is solely within the principal's discretion.

Long range planning on scheduling the sale of school pictures, conducting parent organization carnivals, booster/PTO club projects, etc. is necessary so that they are spread as evenly as possible throughout the school year.

### STEPS TO GETTING STARTED

1. Work with Principal/Sponsor to determine how the Partnership will be established.
  - a. What is the need?
  - b. Draft the “Purpose” statement of the Bylaws.
  - c. Begin working on Articles for Bylaws; this will become the instructions manual for your newly established club.
  - d. Submit paperwork to Principal/Sponsor for establishing club.
2. Apply for **EIN** from the IRS. – This is needed for tax purposes.
3. Consider becoming a 501(c)(3) organization – If your Booster/PTO Club is going to operate exclusively for tax-exempt purposes as a charitable/educational organization, then the 501(c)(3) status will need to be obtained from the IRS. If the IRS approves the organization’s tax-exempt status, the IRS will provide the organization with a Determination Letter.
4. Formation of Nonprofit Corporation under state law - Submit Form 202, Certificate of Formation, to the Texas Secretary of State.
5. Establish internal controls and financial accountability – Throughout this document there are suggestions that can help your Booster/PTO Club establish a solid financial foundation. This will then allow the club to have protections in place against potential fraud and embezzlement.
6. Bank Account – After the **EIN** has been received, the Bylaws have been created, the financial accountability has been considered (i.e. how many signors on bank account, where are the bank statements mailed, etc.), then the Booster/PTO Club will want to establish a bank account in a neighborhood bank so that it is easily accessible to make deposits on a timely basis.
7. Financial Reporting –If the Booster/PTO Club has been established as a non-profit organization, there are some financial reporting requirements to Federal, State, and Local agencies.
  - a. Quarterly – Sales Tax Reporting to State Comptroller’s Office
  - b. Annually – Federal Tax Return (Form 990) Submission to Internal Revenue Service
  - c. Annually – GASB 39 Determination Form to Alvin Independent School District

#### ALVIN ISD AND THE BOOSTER/PTO CLUBS DO'S:

1. Encourage involvement by all parents of students participating in the supported activity.
2. Comply with UIL guidelines, District policies, and Federal and state tax laws.
3. Obtain EIN numbers, and pay taxes and other debts incurred by the organization.
4. Obtain approval of the Principal/Sponsor for all fundraising activities.
5. Use school facilities only with prior approval of the Principal/Sponsor.
6. Work in cooperation with the Principal/Sponsor to define needs.
7. Submit to the Principal/Sponsor:
  - a. current adopted bylaws and operating procedures
  - b. annually submit list of current officer names, addresses, phone # and e-mail addresses
  - c. annually submit a copy of the bank signature card to principal
  - d. annually submit the district GASB 39 by August 15<sup>th</sup>
  - e. keep all general club meetings accessible to the public
  - f. minutes of each club meeting should be kept in writing in the permanent records of the organization
  - g. submit a year-end financial report to the Principal/Sponsor
  - h. provide evidence of adequate insurance coverage for activities conducted
  - i. audit committee report from annual audit - maintain records for a period of five years

#### DISTRICT BOOSTER/PTO CLUBS DON'TS:

1. Do not be involved in decision or policy making activities for the student group or interschool program.
2. When establishing a new Booster/PTO Club, don't utilize the name "Alvin ISD" or "High School" or any other designation suggesting or stating that the Booster/PTO Club is operated by the school district itself or any school campus in the name of the Booster/PTO Club. (\*Already established Booster/PTO Clubs will be grandfathered.)
3. Do not have the Sponsor as an authorized signer on the Booster/PTO Club bank account.
4. Do not gift the following:
  - a. Do not give a sponsor or coach a gift or cash in excess of the limits imposed by the UIL guidelines
  - b. Do not give anything to students, including awards, without the approval of the school administrators.
  - c. Do not give a member any gift without the approval of the club membership.
5. Do not sign contracts or pay expenses directly from Booster/PTO Club accounts for student travel associated with the organization. (i.e. hotel costs, transportation, bus or airfare, fees, out-of-town meals, etc.)
6. Do not use Alvin ISD tax identification number as the Booster/PTO Clubs identification number.
7. Do not use the Alvin ISD sales tax exemption form when making purchases for a Booster/PTO Club.
8. Do not use the District or school address for any booster club correspondence.

## LIST OF BOOSTER/PTO CLUB CONSIDERATIONS:

### AUDIT OF FINANCIAL RECORDS:

An audit helps to assure the members of the Booster/PTO Club that all revenue and expenditures have been accounted for and are consistent with the plans of the club. It also verifies that the bank balance and ledger balance are reconciled. An audit should be conducted at the end of the fiscal year or when there is a change in Treasurer. The audit should be submitted to the Principal/Sponsor on an annual basis.

### BANKING:

A Booster/PTO Club will need to establish and maintain their own bank account to keep track of all revenues and expenses relate to the Booster/PTO Club activities. This account is not an Alvin ISD account. To open a bank account, the Booster/PTO Club must first obtain an Employer Identification Number (EIN) from the IRS. When creating the bank account, the name of “Alvin ISD” or the campus name should be excluded from the name of the Booster/PTO Club. The use of the school name might imply that the school or the District is responsible for any obligations entered into by the club. The name of the club is not limited to include the school’s mascot – i.e. Shark Band Booster, Yellowjacket Robotics Booster, etc.

It is suggested that at least two officers of the Booster/PTO Club are signors on the account, and sign each disbursement. School district employees may not be a signor on the Booster/PTO Club bank accounts for their own campus or programs for which they are the sponsor.

### OBTAINING TAX-EXEMPT ORGANIZATION STATUS:

Although it is not a requirement for being a registered Booster/PTO 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. Please see the Reference Section for the IRS contact information.

Note, if you are not using a post office box, and you make application based on a Booster/PTO Club member’s home address, it is extremely important to notify the IRS when you have a change of address for your Booster/PTO Club. This change is completed with an IRS form 8822. Please see the Reference Section for the IRS contact information.

#### OBTAINING EMPLOYER IDENTIFICATION NUMBER:

The IRS requires Booster/PTO Clubs that conduct business to have their own Employer Identification Number(EIN). Since the Booster/PTO Club is a separate entity from Alvin ISD, the Booster/PTO Club should contact IRS to establish the separate number. The EIN is obtained with the SS-4 Form from the IRS. A Booster/PTO Club member's social security number should not be used as the organization's EIN. Please see the Reference Section for the IRS contact information.

#### ANNUAL ELECTRONIC TAX FILING REQUIREMENTS:

Most tax-exempt organizations must annually file an IRS Form 990, 990-EZ, or 990-N depending on the level of gross receipts. The submission is due every year by the 15<sup>th</sup> day of the 5<sup>th</sup> month after the close of the tax year (December 15<sup>th</sup> for a fiscal year that ends on 6/30). Please see the Reference Section for the IRS contact information.

#### OBTAINING STATE TAX EXEMPTION STATUS:

In order to be exempt from paying sales and use tax when buying, leasing, or renting taxable items that are necessary to the Booster/PTO Club's exempt function, the club must apply for an exemption from sales and franchise tax from the Texas State Comptroller's office. Please see the Reference Section for the Comptroller's contact information.

#### SALES TAX:

Sales by a Booster/PTO Club are generally taxable. Each Booster Club can have two tax free sales days per calendar year, according to Texas State Sales Tax Law. Additionally, Items can be sold during the tax-free weekend in August without collecting sales tax for allowable items. Items which become the personal property of an individual, even though connected with a school or organization, are not exempt from tax.

- All Booster/PTO Clubs must apply for a sales tax permit number if they are selling items. This allows Booster/PTO Clubs to purchase items without paying the tax up-front. The Booster/PTO Club gives the seller a completed "Texas Sales Tax Resale Certificate" with their sales tax permit number filled in. The tax is then paid later (remitted to the state by the Booster/PTO Club) at the time of the sale of the items.

Sales by a Booster/PTO Club are generally taxable. If you are in doubt about taxability, you should call the Comptroller of Public Accounts. Please see the Reference Section for the Comptroller's contact information and links to several presentations provided.

#### COLLECTION AND REMITTANCE OF SALES TAXES:

The Booster/PTO Club must remit the collected sales and use taxes to the Comptroller's office. Please see the Reference Section for the Comptroller's contact information.

#### BYLAWS:

All Booster/PTO Clubs that are formed to support Alvin ISD must have bylaws that address all the topics listed in the UIL Guidelines, <https://www.uil texas.org/policy/booster-club-guidelines> .

When forming a Booster/PTO Club, providing a copy of the bylaws to the Principal/Sponsor, before engaging in any activities other than those necessary to its formation and organizing meetings, will allow for a great partnership to form. There is a sample bylaw provided in the back of this manual that can assist you in adopting bylaws for your group. The Principal/Sponsor will review the bylaws to make sure that all the required topics are addressed. If the bylaws are incomplete, the Booster Club's registration will be delayed until the missing topics are included in the bylaws.

#### FINANCIAL AND LEGAL RESPONSIBILITY:

The school and/or district are not liable or responsible for any contracts or expenditures made by a Booster/PTO Club. Additionally, the Booster/PTO Club are not liable or responsible for any contracts or expenditures made by the school and/or district.

The proper collection, reporting, disbursement, and safeguarding of all money and other Booster/PTO Club assets rests solely with each Booster/PTO Club's officers, jointly and severally, not with the school district or with any of the District's employees. The principal/sponsor may act in an advisory capacity only. No principal or teacher/coach should be a signatory on a private sponsored organization's bank account.



## FINANCIAL CONSIDERATIONS:

### *1099 REQUIREMENTS*

Internal Revenue Service guidelines require that all payments for services in excess of \$600.00, on an annual calendar year basis, made to an individual or organization by the Booster/PTO Clubs be reported on a form 1099. The Booster/PTO Club might consider securing an IRS form W-9 from the provider, at the time of service, to ensure the organization has an accurate record of the taxpayer identification number. The Booster/PTO Club must then issue a form 1099 to all qualifying vendors by January 31<sup>st</sup> after the completion of the calendar year.

The Internal Revenue Service website is listed in the Reference Section below, and can be accessed for updated 1099 reporting requirements and forms.

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### *INSURANCE*

The Booster/PTO Clubs should insure its operations, particularly cash handling. Officers could have personal liability for board actions or omissions. An insurance policy protects the officers from any litigation that might result from perceived poor decisions by the board.

To operate on the district property, or away using district resources, a Certificate of Insurance (COI) naming Alvin ISD as a named additional insured on its Comprehensive General Liability (CGL) policy should be provided.

Fiduciary coverage protects the misappropriation of funds by a volunteer. These policies are generally sold in multiples of \$10,000. It can be attached to the CGL policy mentioned above. If the Booster/PTO Club owns property, it is recommended that they consider property coverage as well.

## FINANCIAL REPORTING REQUIREMENTS (GASB #39):

The Governmental Accounting Standards Board (GASB) Statement #39 requires school districts to consider the financial activities of all Booster/PTO Clubs, foundations, and other fundraising entities for inclusion in the district's financial statements. In order to determine whether financial information for these groups must be included, it is necessary to gather data regarding the financial activities of these organizations. The completion of the GASB 39 Form, by July 30<sup>th</sup> each year, will enable the school district and the auditors to determine if the financial activities

of the Booster/PTO Clubs must be included in the annual financial report.

#### ADMINISTRATIVE AUTHORIZATION

The following organization activities require prior approval of the school principal or appropriate administrator:

1. Fundraising activities
2. Purchases and/or donations of money or merchandise
3. Special events such as banquets or social events for students

Requests for approval of the above-listed activities should be made in writing to the administrator at least thirty (30) days prior to the event including all relevant information or by completing the applicable form available in the References section of this manual.

#### FUND RAISING ACTIVITIES:

Fundraising activities should support the educational goals of the school. Activities and projects should be investigated carefully before committing the schools' support. In accordance with UIL guidelines, Booster/PTO Clubs should obtain administrative approval before beginning projects and/or fundraisers. To help facilitate this process, a Fundraiser/Activity Approval Form is included in the resource section of this manual. At the elementary level, door-to-door fund raising by students in activities sponsored by the school or by a school related organization is prohibited.

The IRS prohibits tax-exempt organizations, including Booster/PTO clubs, from requiring people to participate in fundraisers or to raise a certain amount. Likewise, Booster Clubs may not require an amount be "donated" in lieu of participating in fundraisers. People may choose whether or not to participate in a fundraiser or donate to the Booster/PTO Club. Regardless if a person participates, that person cannot be denied the opportunity to receive an equal benefit. Thus, Booster/PTO clubs cannot use individual accounts to credit an individual for funds raised.

#### PAYMENTS TO CONTRACTORS OR ALVIN ISD EMPLOYEES:

Booster/PTO Clubs should complete the "Contractor Form", available in the Forms section of this manual, when engaging an individual to work on behalf of the Booster/PTO Club. This form should be turned into the Principal/Sponsor.

## COMPLIANCE WITH UIL GUIDELINES

All Booster/PTO Clubs established for the benefit of Alvin ISD students are required to adhere to the Booster Club Guidelines as set forth by the University Interscholastic League. The UIL Guidelines include rules/guidelines applicable to all booster clubs and special rules/guidelines for specific activities. The following guidelines apply to all booster clubs:

- Money given to the school cannot be designated by the booster club for a particular expense. Booster clubs may make recommendations, but cash or other valuable consideration must be given to the school to use at its discretion.
- Coaches/sponsors should serve in an advisory capacity only and should provide the booster club with “wish lists” of items that have received prior approval from the campus principal.

Some rules/guidelines established by UIL apply to specific activities. For example, UIL’s Athletic Amateur rule precludes athletic booster clubs from using funds to support athletic camps, clinics, private instruction, or any activity outside of school. However, this rule does not apply to academic or music booster clubs. Additionally, the Athletic Amateur rule precludes an athletic booster club from paying the costs of commercial transportation or out-of-town meals directly to the vendor. Booster/PTO clubs must comply with the UIL Guidelines for all booster clubs in addition to the rules pertaining to the specific activity that the club supports.

## RAFFLES/BINGO:

The school district is prohibited by Texas law from sponsoring or conducting any raffle or bingo game conducted for the purpose of raising money. However, there is a state Charitable Raffle Enabling Act (and also one for bingo) that allows organizations that support schools to conduct raffles under certain conditions. A raffle is any activity that involves awarding a prize (-anything of value from a cake to a car) -to one or more people who have purchased a ticket.

The Charitable Raffle Enabling Act permits “qualified organizations” to hold up to two raffles per calendar year, with certain specified restrictions. To be eligible as a “qualified organization” the organization must be:

**A nonprofit organization that has existed for at least three preceding years, during which it has had a governing body duly elected by its members and is exempt from federal income tax under Section 501(c)(3), Internal Revenue Code; does not distribute any of its income to its members, officers or governing body; does not devote a substantial part of its activities to attempting to influence legislation; does not participate in any political campaign; and does not have or recognize any local chapter, affiliate, unit, or subsidiary organization in this state.**

The requirements are slightly different for a parent organization that is formally recognized and operates as a local chapter, affiliate, unit, or subsidiary organization. If you are considering holding a raffle to benefit an organization, you should check the statutes to be sure you qualify. <http://www.statutes.legis.state.tx.us/Docs/OC/htm/OC.2002.htm>

Any raffles or bingo games held on district property must be clearly advertised as Booster/PTO Club event and not as an Alvin ISD event.

While you may hold a casino night as a service to our students, you may not hold a casino night as a fundraiser. This is restricted by the State of Texas. <https://www.texasattorneygeneral.gov/faq/raffles-and-casino-poker-nights-in-texas-frequently-asked-questions>

## TOP WAYS TO PROTECT BOOSTER/PTO CLUB AGAINST EMBEZZLEMENT:

- Two people should always count the money, and both should sign the receipt verifying the amount.
- Two signatures should be required on all checks.
- Terms of Service as a Treasurer limited to not more than (2) consecutive years.
- 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
  - Checks written out to individuals
- Never sign a blank check or a check made out to “cash”.
- Arrange to deposit the money in the bank daily.
- All bills should be paid by check, never cash.
- Conduct an annual audit of the books.

## RECOMMENDED LANGUAGE TO BE INCLUDED IN BOOSTER/PTO CLUB BYLAWS TO HELP WITH INVESTIGATIONS:

### DISTRICT ACCESS TO FINANCIAL ACCOUNTS AND RECORDS:

- Access to the financial records and books of the organization are granted to the Superintendent.
- Access to the bank account information and bank account records of the organization are granted to the Superintendent, CFO, and Director of Finance of Alvin Independent School District.
- Additionally, the Superintendent, CFO and Director of Finance of Alvin Independent School District may request that the financial institution temporarily suspend all bank account activity pending any investigations into the organization.

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# RESOURCES

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**LINKS TO AGENCIES**

**SAMPLE BYLAWS**

**SAMPLE FORMS**

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## BOOSTER CLUBS

This section has been added to provide as many resources as possible to assist your group in adhering to rules and guidelines required by the district, the University Interscholastic League (UIL), and state and federal governments. Booster/PTO clubs are separate and distinct entities from the district. You are responsible for all filings required by any applicable government or organization, including the UIL, State of Texas and U.S government.

# UIL BOOSTER CLUB GUIDELINES

## UIL BOOSTER CLUB GUIDELINES

- [UIL Booster Club Guidelines](#)

# ALVIN ISD POLICY

## RELATIONS WITH PARENT ORGANIZATIONS

- [GE Local](#)
- [GE Legal](#)

## COMMUNITY RELATIONS - NON-SCHOOL USE OF SCHOOL FACILITIES

- [GKD Local](#)
- [GKD Legal](#)

## OTHER REVENUES – GRANTS FROM PRIVATE SOURCES

- [CDC Local](#)
- [CDC Legal](#)

## FUNDRAISING

- [FJ\(Local\)](#)

# STATE OF TEXAS

## ATTORNEY GENERAL OF TEXAS

- [Charities & Nonprofits: Registration & Filings](#)
- [Charitable Raffles](#)

## TEXAS ASSOCIATION OF SCHOOL BOARDS

- [Common Booster Club Questions](#)

## TEXAS SECRETARY OF STATE

- [Forming Nonprofit Organization](#)
- [Nonprofit Organization FAQs](#)

## TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

- [Texas Comptroller of Public Accounts](#)
- [Exemptions for Qualified Organizations](#)
- [Sales and Use Tax](#)
- [Franchise Tax](#)
- [Sales and Use Tax Bulletin – School Fundraisers and Texas Sales Tax](#)
- [Exempt Organizations, Texas Sales Tax and Fundraisers Powerpoint \(2012\)](#)
- [Frequently Asked Questions about Exemptions](#)

## UNIVERSITY INTERSCHOLASTIC LEAGUE UIL

- [University Interscholastic League UIL](#)
- [Booster Club Guidelines](#)

## FEDERAL - INTERNAL REVENUE SERVICE

- [Tax Information for Charities & Other Non-Profits](#)
- [Employer ID Numbers \(EINs\)](#)
- [Life Cycle of an Exempt Organization](#)
- [Change of Address](#)



## STATE CONTACTS

OFFICE / WEB LINK	PHONE NUMBER
<a href="#">Attorney General</a>	512-463-2100
Consumer Protection Division	713-223-5886 or 1-800-621-0508
Public Information & Assistance	512-463-2007 or 1-800-252-8011
<a href="#">Texas Secretary of State</a>	512-463-5600
<a href="#">Texas State Comptroller</a> <a href="http://www.window.state.tx.us/taxinfo">http://www.window.state.tx.us/taxinfo</a>	<a href="#">Toll Free Phone Numbers</a>
Exempt Organizations Dept.	1-800-531-5441 ext. 34142
Sales and Use Taxes	1-800-252-5555
<a href="#">University Interscholastic League</a>	512-471-5883

## FEDERAL CONTACTS

OFFICE / WEB LINK	PHONE NUMBER
<a href="#">Internal Revenue Service</a>	1-800-829-1040
<a href="#">IRS Tax-Exempt Organization Division</a>	1-877-829-5500 (toll-free)
<a href="#">Tax Forms &amp; Publications</a>	1-800-829-3676

**BYLAW EXAMPLE**

<b>ARTICLE I</b>	
<b>Name, Purpose and Objectives</b>	
<b>Name:</b>	The name of this organization shall be the <b>[Insert Name of Group]</b> ; herein referred to as the "Organization".
<b>Purpose:</b>	The purpose of the Organization is to promote student success in an atmosphere that is consistent with the educational philosophy of the school community. This Organization is organized and operated for the charitable and educational purposes as defined in Section 501(c)(3) of the Internal Revenue Code.
<b>Objectives:</b>	The objectives of the Organization are as follows: <ol style="list-style-type: none"> <li>a) Encourage and support the academic endeavors of the students.</li> <li>b) Promote school spirit and sportsmanship.</li> <li>c) Provide supplementary financial support for the various activities.</li> <li>d) Help the staff in organizing and staging special events and projects.</li> <li>e) Provide volunteers for educational and extracurricular activities</li> </ol>
<b>ARTICLE II</b>	
<b>Membership, Meetings</b>	
<b>Membership:</b>	<ol style="list-style-type: none"> <li>1) Membership in the Organization shall be open to any persons interested in the enhancement and development of the program for all students.</li> <li>2) A membership fee, established by the Executive Board of this Organization, shall accompany each application for membership and shall become the property of the Organization.</li> <li>3) All members in good standing shall be entitled to vote and to participate in the Organization activities.</li> </ol>
<b>Meetings:</b>	Meetings of the organization shall be held <b>[Date/Time]</b> .
<b>Amendments:</b>	This bylaw may be amended at any regular meeting of the Organization by a vote of active members present, provided that the proposed amendment has been submitted in writing to the President.
<b>Compliance:</b>	The bylaws will comply with all Alvin ISD policies and procedures, UIL regulations and Federal and Texas state tax laws for booster/PTO clubs.
<b>ARTICLE III</b>	
<b>Officers</b>	
<b>Officers:</b>	<ol style="list-style-type: none"> <li>1) All Officers must be members in good standing.</li> <li>2) Elected Officers of the Organization shall consist of a President, First Vice-President, a Second Vice-President, a Third Vice-President, a Secretary and a Treasurer.</li> </ol>
<b>Elections:</b>	The officers shall be elected by a majority of the voting membership present when elections are held at the March meeting.
<b>Terms of Office:</b>	A term is one fiscal year, July 1 through June 30. The officer responsible for accounting for the financial records (Treasurer) shall serve in the same capacity for no more than

	two (2) consecutive years.
<b>Vacancy:</b>	Vacancies during the year shall be filled by special elections.
<b>ARTICLE IV</b>	
<b>Duties of the Officers</b>	
<b>President:</b>	<p>Typically, the president of the Booster/PTO Club has been active in the organization in prior years. The major duties include can include, but are not limited to, the following:</p> <ol style="list-style-type: none"> <li>1) Preside at all meetings of the organization</li> <li>2) Regularly meet with the Principal / Sponsor regarding Booster/PTO activities</li> <li>3) Resolve problems in the membership</li> <li>4) Be an ex-officio member of all committees</li> <li>5) Regularly meet with the treasurer to review the financial position</li> <li>6) Select an officer as the designee to receive bank statements through the mail at their home address. In order to help with internal control related to cash, this individual would be a separate member than the two signers on the bank account. Upon receipt, the designee should review the activity on the bank statement and canceled checks for reasonableness.</li> <li>7) Schedule annual audit of records or request an audit if the need should arise during the year.</li> </ol>
<b>Vice-President:</b>	<p>The Vice-President acts as the President’s representative in his/her absence. The major duties include, but are not limited to, the following:</p> <ol style="list-style-type: none"> <li>1) Preside at meetings in the absence or inability of the President to serve.</li> <li>2) Perform administrative functions delegated by the President.</li> <li>3) He/she shall serve as chairman of the audit committee and shall furnish the Organization and the Principal/Sponsor with the findings of said audit.</li> </ol>
<b>Secretary:</b>	<p>The Secretary is responsible for keeping accurate records of the proceedings of the Organization. The major duties include, but are not limited to, the following:</p> <ol style="list-style-type: none"> <li>1) Report on any recommendations made by the executive board of the Organization.</li> <li>2) Maintain the records of the minutes and any standing committee rules, current membership and committee listing.</li> <li>3) Record all business transacted at each meeting.</li> <li>4) Conduct and report on all correspondence on behalf of the organization.</li> </ol>
<b>Treasurer:</b>	<p>The Treasurer is the authorized custodian of the funds of the association. The major duties include, but are not limited to, the following:</p> <ol style="list-style-type: none"> <li>1) Present a current financial report at each Organization meeting; copies should be available for review by the general membership.</li> <li>2) Maintain accurate and detailed account of all monies received and disbursed.</li> <li>3) Reconcile all bank statements as received and resolve any discrepancies with the bank.</li> <li>4) File sales tax reports as required by the State Comptroller’s office.</li> </ol>

	<p>5) File annual IRS forms in a timely manner.</p> <p>6) Submit records to the audit committee at the end of the year.</p>
<p><b>ARTICLE V</b></p> <p><b>Committees</b></p>	
<b>Committees:</b>	<p>There shall be standing committees elected at the time of board member elections. These committees can include, but are not limited to:</p> <ol style="list-style-type: none"> <li>1) Membership Committee</li> <li>2) Fundraising Committee</li> <li>3) Audit Committee</li> <li>4) Scholarship Committee</li> </ol>
<p><b>ARTICLE VI</b></p> <p><b>Dissolution &amp; Reorganization</b></p>	
<b>Dissolution:</b>	<p>There are two ways a booster organization can be dissolved:</p> <ol style="list-style-type: none"> <li>1) A resolution shall be adopted by the Organization, or the executive board if the Organization is inactive.</li> <li>2) The Principal/Sponsor determines that the Organization is not functioning in a way consistent with school and district policies, and in accordance with UIL regulations.</li> </ol>
<b>Assets:</b>	<p>In the event of voluntary or involuntary dissolution of the Organization, the assets, after payment of debts, shall be distributed exclusively for the purposes set out in Article I of this document. In no event, however, shall such distribution inure to any person who has a personal and private interest in the activities of the Organization.</p>

**Spirit Club**

**CASH BASIS FINANCIAL REPORT  
From July 1, 20XX through June 30, 20XX**

Beginning Cash Balance as of July, 1, 20XX \$5,235.46

INCOME

Concession Stand Sales	\$2,111.42	
Fall Dance	\$1,125.22	
Membership Dues (225 members)	\$5,625.00	
Program Ad Sales	\$1,502.25	
T-shirt Sales	<u>\$3,375.00</u>	
Total Income		\$13,738.89

EXPENSES

Concession Stand Supplies	\$1,355.77	
Fall Dance Expense	\$577.92	
Miscellaneous Supplies	\$450.77	
Postage	\$236.29	
Program Ad Expense	\$742.88	
Cost of T-shirts	<u>\$2,250.00</u>	
Total Expenses		\$5,613.63

**Ending Cash Balance as of June 30, 20XX \$13,360.72**

**AUDIT COMMITTEE INSTRUCTIONS**

**Bank Reconciliations**

1. Trace ending balances on the reconciliations to bank statements, outstanding check lists, and other reconciling items.
2. 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).

**Bank Statements**

1. Determine whether a procedure is in place for a club member, other than those that have check signing ability, to receive bank statements by mail and review for reasonableness.
2. Ensure that cleared checks contain signatures of individuals authorized to sign checks. Ideally, bank accounts should be established to require two signatures.

**Receipts**

1. 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**

1. Trace disbursement to budget approved by the membership or meeting minutes.
2. For bank withdrawals for the purpose of establishing a change fund for an event, confirm that the change fund was later re-deposited.

**Fundraisers**

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

**Miscellaneous**

1. Take an inventory of remaining check stock to confirm that all checks are present and sequential.
2. Ensure that the sales tax reports were prepared and filed timely.
3. Ensure IRS Form 990 was filed, if applicable, and review for reasonableness.

**BOOSTER/PTO CLUBS AND EXEMPT ORGANIZATIONS**

**GASB 39 FORM – ANNUAL SUBMISSION TO FINANCIAL SERVICES DEPARTMENT**

Name of Booster/PTO Club: \_\_\_\_\_

School Name: \_\_\_\_\_

- 1) What is the activity of Booster/PTO Club? \_\_\_\_\_
- 2) What is the Booster/PTO Club Tax ID Number? \_\_\_\_\_
- 3) What is the date of your IRS Letter of Determination? \_\_\_\_\_
- 4) What is the total amount of funds in your Booster/PTO Club bank? \_\_\_\_\_  
As of what date? \_\_\_\_\_
- 5) What are your Booster/PTO Club’s gross receipts for this year? (IRS defines “gross receipts” as all revenues generated before subtracting any expenses.) \_\_\_\_\_
- 6) Which 990 form did you file with the IRS last year? \_\_\_\_\_  
Date filed: \_\_\_\_\_
- 7) Total annual contributions to Alvin ISD and/or students? \_\_\_\_\_

I confirm that the information provided on this form is accurate to the best of my knowledge.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Booster/PTO Club Position

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Phone Number

**BOOSTER/PTO CLUB REGISTRATION & APPROVAL FORM**

To: \_\_\_\_\_ Campus: \_\_\_\_\_  
Principal

RE: Authorization to form a parent support organization – Booster/PTO Club.

Name of Organization: \_\_\_\_\_

Purpose of Organization: \_\_\_\_\_

Student Group to be Supported: \_\_\_\_\_

Faculty Sponsor for Club: \_\_\_\_\_

Current Number of Parent Supporters: \_\_\_\_\_

Please submit a roster of members upon approval by the principal. Please provide home addresses, and day and evening phone numbers for all officers.

President: \_\_\_\_\_ Vice President: \_\_\_\_\_

Treasure \_\_\_\_\_ Secretary: \_\_\_\_\_

**A copy of the booster/PTO organization's Constitution and bylaws are to be submitted with this registration form.**

**APPROVAL OF BOOSTER CLUB:** I, \_\_\_\_\_  
(Principal or Administrator Name)  
\_\_\_\_\_ at \_\_\_\_\_  
(Position) (School or Department Name)  
authorize \_\_\_\_\_ to conduct student and  
organizational related activities for the benefit of \_\_\_\_\_  
(Student Group)  
This registration approval is effective for the school year beginning \_\_\_\_\_ and  
(School Year)  
will continue until such time as the Booster club no longer exists.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Principal or Administrator Signature Date



REQUEST FOR APPROVAL OF FUND-RAISING ACTIVITY

To: (Principal) \_\_\_\_\_

Campus: \_\_\_\_\_

Booster/PTO Club: \_\_\_\_\_

Purpose of Fundraiser: \_\_\_\_\_

Description of Activity: \_\_\_\_\_

**Dates of Fund-Raising Activity:**

Beginning: \_\_\_\_\_ Ending: \_\_\_\_\_

Location of Activity: \_\_\_\_\_

Name/Phone of Individual Organizing Fundraiser: \_\_\_\_\_

**Submitted by: (Signature required)**

\_\_\_\_\_  
Booster/PTO Club Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Principal - Approval

\_\_\_\_\_  
Date

I understand that I am performing work for the \_\_\_\_\_ Booster Club as an independent contractor.

I also acknowledge that I am in no way an employee or contractor of the Alvin Independent School District.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

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CRIMINAL HISTORY CERTIFICATION

I certify that [check one]:

I will not have direct contact with students as part of the work I have been contracted to perform. (*Direct contact with students is defined as activities that provide substantial opportunity for verbal or physical interaction with students when the students are not supervised by a certified educator or other professional district employee.*)

**OR**

I have never been convicted of a disqualifying criminal offense. *Disqualifying criminal offense is defined as any conviction or other criminal history information designated by the district, or one of the following offenses, if at the time of the offense, the victim was under 18 or enrolled in a public school: (a) a felony offense under Title 5, Texas Penal Code; (b) an offense for which a defendant is required to register as a sex offender under Chapter 62, Texas Code of Criminal Procedure; or (c) an equivalent offense under federal law or the laws of another state.*

If requested, the Booster Club can require the contractor to be fingerprinted.

Non-compliance by Contractor with this criminal history certification may be grounds for contract termination.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

What I liked about the new guidelines:

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What would be helpful to be included:

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Thoughts/Comments:

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We appreciate your input and we hope that these guidelines will be a helpful resource to your organization.

Please return this form to:  
Financial Services  
Alvin ISD, 301 E. House Street, Alvin, Tx 77511