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# **Procedures and Guidelines for Booster Clubs, PTAs**



## **Denton Independent School District**

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## **Booster Clubs Grades 9-12**

### **Definition**

A school district approved club or similar organization formed by parents and other interested non-student adults to work for the best interest and in a manner conducive to the furtherance of educational programs of the district. Booster clubs supplement the district's activities in a variety of ways. These may include facilitating and promoting parental and community involvement in the school district's academic, fine arts, and athletic activities and/or raising funds to supplement the school district's program offerings.

### **Organization Establishment and Approval**

At the activation or organizational meetings of interested adults who want to establish a booster club, certain important elements should be agreed upon. These include:

- a. The determination of the purpose and goals of the organization to be consistent with and enhancing the educational programs of the school district.
- b. The appointment and/or election of a slate of officers, to include, as a minimum, President, Vice President, Secretary, and Treasurer. Elected officers should not be school district employees working in administration or on the campus of the booster club or similar group. However, a designated teacher-sponsor will work closely with the booster organization to facilitate planning and communication. Representation of each specific sport or program should be a goal.
- c. The preparation of a constitution and by-laws which:
  - (1) Establish a maximum tenure of office for individuals holding positions of honor and trust, specifically, the President and Treasurer;
  - (2) Follow the school district's fiscal year, which begins on July 1;
  - (3) Provide for the appointment of a member audit committee or the use of the district's audit firm to perform the annual audit of the financial records. **Note:** A booster club should request an audit by the school district's auditor each time its fiscal year funds exceed \$25,000. Booster clubs should budget funds for this audit activity;
  - (4) Provide for the preparation and member approval of an operating budget which would identify the fund raising projects and the purposes for which the funds are being raised;
  - (5) Identify the official records to be established and maintained by the elected officials of the booster club, such as official minutes and treasurer's reports;
  - (6) Establish the criteria and define membership in the booster club or similar organization as one comprising interested parents and other non-student adults who are interested in enhancing the district's educational programs;

- d. The annual registration with the campus principal, the superintendent's designee, the organization's plans for enhancing the campus' educational program. *Note:* All activities of students concerning solicitation of sales for school related activities must be approved by the superintendent's designee, the campus principal (Form BC/02).
- e. The contact of the Internal Revenue Service for information on federal identification number and offices of State Comptroller for information on sales tax number.

**Note:** Booster Clubs must obtain an employer identification number (EIN) through the IRS. Apply at [www.irs.gov](http://www.irs.gov). Booster Clubs are required to pay state sales tax when purchasing taxable items and to collect sales tax when selling taxable items (See sales tax bulletin 94-105 dated August, 1993). These clubs and organizations must apply to the State Comptroller of Public Accounts online at <http://www.window.state.tx.us/taxpermit/> and complete the Texas online Tax Registration application. Sales tax must not be turned in and combined with the school taxes to be transmitted to the state.

## **Financial Policies and Procedures**

The following guidelines reflect the district's philosophies pertaining to the financial policies and procedures which should be considered when establishing the booster club's by-laws.

1. The treasurer's records should consist of:
  - a. a single entry ledger reflecting income, expenses, and balance;
  - b. a system using receipts and invoices (pre-numbered receipts are most helpful);
  - c. paid disbursement files to include signed receipts and invoices;
  - d. chronological treasurer's reports;
  - e. copies of the approved secretary's minutes of meetings;
  - f. completed required forms submitted to the campus administrator;
  - g. copies of audit reports.
2. Use of pre-numbered bank checks and a systematic record of bank deposit slips.
3. Requirement for two signatures on all checks. These authorized signatures as designated should be included as a part of the approved secretary's minutes of meetings. All checks must be supported by signed receipts and invoices.

4. **A sponsor or other district employee may not have signature authority on an outside bank account for a booster club or other outside organization. A district employee may not maintain a bank account and/or savings in which money that rightfully belongs to an outside organization is kept.**
5. All payments should be made by check and not in cash and should be reflected in the approved meeting minutes through the standard treasurer's report.
6. A system should be established whereby 1099-MISC can be **furnished to those individuals**, unincorporated businesses, etc. who are paid **\$600.00** or more in a calendar year for services.
7. The identity of the banking institution should be included in the minutes designating where the checking and savings accounts are maintained.
8. Arrangements should be made annually to have the books audited by a "member designated Audit Committee." The audit findings should be a part of the organization's documented files. **Note:** See C.(3) page 1. When consistently handling large amounts of cash, a surety bond may be required of the treasurer at the prerogative of the district. The school district will provide technical assistance as requested.
9. Annual budgets should be formulated and approved by the membership, setting forth the fund raising projects and the purposes for which the funds will be expended. (Funds should not be raised except to finance supplemental items which have been identified through collaborative parent/staff planning prior to the beginning of the school year. Principals must approve any requested budget items which involve expenditures for students.)

## **Fund Raising Projects**

Fund raising projects for the parental groups should be:

- a. For the educational benefit of the students, approved by the principal and reviewed by the designee of the Board of Trustees via the form BC/02.
- b. For a specific project as identified in Form BC/02 and as planned with parent and DISD staff input.
- c. In connection with the established goals and philosophies of the booster club constitution and bylaws as well as UIL guidelines. See <http://www.uiltexas.org/policy/booster-club-guidelines> for UIL guidelines.
- d. Planned to exclude any participation of Pre K-8 students in door-to-door sales (selling items **OR** soliciting contributions, pledges, or orders).
- e. Free from need for solicitation or sales by high school students during school hours and should not conflict with the school's schedule or school activities. All activities of high school students concerning solicitation of sales for school related activities must be approved by the campus principal.

- f. If the teacher-sponsor becomes involved with coordinating and/or collecting money, then the funds must be handled through the activity fund as a student activity account.

## **Gifts**

### **1. To schools and district**

Gifts to the schools in the form of cash with a request that it be used to purchase specific item(s) of equipment purchased by booster clubs and placed in, on or around the school will be considered as a gift to the school and district. Personal donations of clothing (supplemental uniforms), furniture, etc., will be considered as gifts to the district. These items will be presented as gifts to the district through the principal for the superintendent's consideration of acceptance. Every effort will be made to keep the gift item at the intended campus; however, the needs of the district must come first.

### **2. To employees**

It is the intent of the board that student and parental gifts to school district employees be an expression of appreciation, such as certificates of appreciation, rather than a gift of significant monetary value. Employees shall in no way encourage students, parents, support groups to present gifts. All booster organizations will follow established UIL guidelines when considering the amount of the gifts.

## **Approval of Expenditures**

It is the policy of the district that funds received from booster club fund raising activities must be used to supplement the needs of students as outlined collaboratively by parents with staff input.

- A. Expenditures which are acceptable and must be approved by the principal because of UIL guidelines:
  1. School supplies, school pictures, uniforms, T-shirts, and other school related items for students who are unable to afford such items, but which are supplemental to the basic instructional program.
  2. Costs of field trips, such as admission fees to concerts, plays, etc., snacks for the trips, and other incidental costs of field trips but *not* for the transportation of the students if such trips are educationally related and/or required.
  3. Awards for student achievements and accomplishments, student scholarships, etc.
- B. Expenditures which require written approval from the superintendent of schools:
  1. All equipment which is to be attached to the building or which requires use of public utilities, including computers, audio visual, etc.

2. Purchases made from any employee of the district.
- C. Expenditures which require a written approval from the principals after his/her review with the superintendent of schools:
1. All gifts and donations, whether cash or in kind.
  2. Items designed to beautify the school, the classrooms, the playgrounds, etc.
  3. Items intended to supplement the education program such as playground equipment, etc. which, in turn, can be used by the community during non-school hours.
- D. Expenditures which *are prohibited*:
1. Payment of salary supplements or subsidies to district employees.
  2. Payment of travel expenses to district employees over and beyond district approved per diem authorized expenses.
  3. Individual faculty and administrator memberships in professional organizations. This includes memberships in and contributions to out-of-school organizations.
  4. Salaries for services which are the responsibility of the district or for district assignments.
  5. Articles for non-school related use by district employees or others.
  6. Reimbursement of student travel expenses in violation of adopted board policies.
  7. Payment of any kind which would violate any of the University Interscholastic League guidelines and/or state laws which would affect the district's accreditation standings, etc.

## **SUMMARY**

### **STEPS TO FORM A BOOSTER CLUB**

#### **Definition—**

A school district approved club or similar organization formed by parents and other interested nonstudent adults to work for the best interest and in a manner conducive to the enhancement of educational programs of the district. Ways in which booster clubs supplement the district's various activities include the facilitation and promotion of parental and community involvement in the school district's fine arts and sports activities as well as in fund raising activities designed to supplement the school district's offerings.

#### **Organization Establishment and Approval**

At the activation or organizational meetings of interested adults who want to establish a booster club, certain important elements should be agreed upon. These include:

- a. The determination of the purpose and goals of the organization to be consistent with and enhancing the educational programs of the school district.
- b. The appointment and/or election of a slate of officers, to include, as a minimum, President, Vice President, Secretary, and Treasurer. Elected officers should not be school district employees working in administration or on the campus of the booster club or similar group. Representation of each specific sport or activity (choral music, etc.) should be a goal.
- c. The preparation of a constitution and by-laws which address district guidelines.
- d. The annual registration with the campus principal for approval of the club by submitting the required data information. The principal's initial approval will be submitted to the superintendent for final approval. Fund raising activities should not be initiated without prior campus and central administrative review (Form BC/02).
- e. The contacting of the Internal Revenue Service for information on federal identification number and office of State Comptroller for information on Sales Tax number. The principal will also have this information in his/her file.
- f. Submission of the necessary forms to the U.S. Internal Revenue Service and State of Texas Comptroller of Public Accounts for Business Enterprise and Sales Tax numbers.



## Fund Raising Projects

Fund raising projects for the parental groups should be:

- a. For the educational benefit of the students, coordinated through the principal and approved by the designee of the board of trustees and the superintendent.
- b. For a specific project as identified in the current year's booster club's approved budget and not for the sake of raising money.
- c. In connection with the established goals and philosophies of the booster club constitution and by-laws.
- d. Free from solicitations or sales by high school students during school hours and should not conflict with the school's schedules or school activities. Additionally, students in grades *Pre K-8* will not participate in any booster club's door-to-door sales (selling items OR soliciting contributions, pledges, or orders).

## ***Guidelines for PTAs***

## **Parent/Teacher, Parent/Student/Teachers and Similar Support Groups**

### **Definition—**

A school district approved organization, formed at a specific Denton ISD public school, whose membership consists of parents, students, teachers, administrators, and other interested adults, ( 1) to promote the welfare of children and youth in the home, school, community and environment; (2) to raise the standards of home life; (3) to secure adequate laws for the care and protection of children and youth; (4) to bring into closer relationship the home and the school, that parents and teachers may cooperate intelligently in the education of children and youth; (5) to develop between educators and the general public such united efforts as will secure for all children and youth the highest advantage in physical, mental, social and spiritual education.

### **Organization Establishment and Approval**

At the activation or organizational meetings of those who are interested in organizing and establishing a parent, student, teacher organization at a district school, the development of the local organization's constitution and by-laws should be governed by the mandates set forth in the state/national handbook. All local campus PTA by-laws should be on file with the campus principal. The superintendent should have on file the Denton area PTA Council by-laws.

Membership in the local PTA/PSTA should be made available to any individual who subscribes to the objects and basic policies of the national PTA, without regard to race, color, creed, or national origin, under such rules and regulations not in conflict with the provisions of the by-laws of the local unit, state PTA or national PTA.

PTAs and PTSAs may be required to pay state sales tax when purchasing taxable items and to collect sales tax when selling taxable items. These clubs and organizations must apply to the State Comptroller of Public Accounts online at <http://www.window.state.tx.us/taxpermit/> and request issuance of a sales tax number. Sales tax must not be turned in and combined with the school taxes to be transmitted to the state.

### **Financial Policies and Procedures**

All PTA organizations will adhere to state/national guidelines which philosophically support the school district's financial policy philosophy.

#### *Notes:*

- A sponsor or other district employee may not have signature authority on an outside bank account for an outside organization. A district employee may not maintain a bank account and/or savings account in which money that rightfully belongs to an outside organization is kept.
- A system should be established whereby 1099-Misc. can be furnished to those individuals, business, etc. who are paid \$600.00 or more in a calendar year.

- The identity of the depository should be included in the meeting minutes where the checking and savings account are maintained.
- A surety bond may be required of the treasurer at the prerogative of the district.
- The constitution/by-laws should establish a fiscal year which covers at least the entire school year.
- Annual budgets should be formulated and approved by the membership, setting forth the fund raising projects and the purposes for which the funds will be expended. Funds should not be raised except to finance approved budget items.
- An organization budget should include an entry for payment of an audit by the school district's auditor for budgets which exceed \$25,000.
- The principal, financial clerk/secretary, or other staff may not be involved with receiving, depositing, or accounting for activities of any parental group.

## **Fund Raising Projects**

Fund raising projects for the parental groups should be:

- a. For the educational benefit of the students, coordinated through the principal and approved by the designee of the board of trustees and superintendent, via Form BC/02.
- b. For a specific project as identified in the current local unit's approved budget and not for the sake of raising money.
- c. 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. Utmost discretion should be used in limiting such fund raising activities to those which are necessary for the school.
- d. Planned to exclude participation of Pre K-8 students in door-to-door sales (selling items OR soliciting contributions, pledges, or orders).

## **Gifts**

1. To schools and district

Gifts to the schools in the form of cash with a request that it be used to purchase specific item(s) of equipment purchased by PTAs and placed in, on or around the school will be considered as a gift to the school and district. Personal donations of clothing (supplemental uniforms), furniture, etc., will be considered as gifts to the district. These items will be presented as gifts to the district through the principal for the superintendent's consideration of acceptance. Every effort will be made to keep the gift item at the intended campus, however, the needs of the district must come first.

**Denton Independent School District**  
**BOOSTER CLUBS/ORGANIZATIONS**

Form BC/01

**\*STATEMENT OF PURPOSE**

1. Name of Club/Organization _____ School _____ Date _____	How many years has organization been in in existence? _____
2. Name of President _____ Mailing Address _____ _____ Best time to contact: _____	Telephone Number: Home _____ Business _____
3. Name of Vice-President _____ Mailing Address _____ _____ Best time to contact: _____	Telephone Number: Home _____ Business _____

\* Bylaws, unless changed, will be given to the campus administrator on a one-time basis. The preceding pertinent information will be submitted annually.

**Denton I.S.D.**  
**FUND RAISING INFORMATION SHEET**  
**FOR BOOSTER CLUB/ORGANIZATION**

Form BC/02

1. Name of organization \_\_\_\_\_

2. Name of campus \_\_\_\_\_

3. Activities planned by club/organization:	Fund raising company (if applicable)	Net Profit Anticipated
A. _____	_____	_____
B. _____	_____	_____
C. _____	_____	_____

4. Do these fund raising activities require any "up front" costs? If yes, explain.

(3A.) \_\_\_\_\_  
(3B.) \_\_\_\_\_  
(3C.) \_\_\_\_\_

5. Equipment, materials, services, etc., (and their cost) to be purchased by funds:

A. _____	\$	_____
B. _____	\$	_____
C. _____	\$	_____
D. _____	\$	_____
E. _____	\$	_____

6. Do you need to reserve the use of school facilities?      Yes ☐ No ☐      If so, for which activity?

(3A.) \_\_\_\_\_  
(3B.) \_\_\_\_\_  
(3C.) \_\_\_\_\_

7. Explain how you will cover any deficits owed to the vendor: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signed \_\_\_\_\_

Approved \_\_\_\_\_  
*Principal*

*Notes:*

- Accreditation standards prohibit door to door fund raising involving students in pre-kindergarten through grade eight (door-to-door sales include selling items OR soliciting contributions, pledges, or orders).
- Determine fund raising activity by June 30, and submit to campus Principal.

# REQUEST FOR ACCEPTANCE OF GIFTS

Form BC/03

Denton Independent School District  
Board of Trustees  
1307 N. Locust  
Denton, TX 76201

Attn: Campus Principal  
Executive Director Administrative Services

Dear Superintendent:

I (we) would like to present a gift to Denton Independent School District. I (we) understand that all gifts require the acceptance by the school board and would like the board to consider the following:

Item Appraised Value

1. \_\_\_\_\_  
\_\_\_\_\_
2. \_\_\_\_\_  
\_\_\_\_\_
3. \_\_\_\_\_  
\_\_\_\_\_
4. \_\_\_\_\_  
\_\_\_\_\_

Total Value \_\_\_\_\_

Purpose of the gift(s) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Sincerely,