

Onalaska Independent School District

Operating Manual

**For District Affiliated
Parent Organizations,
School Support Groups,
and Booster Clubs**



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Club/Organization Operating Manual

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Introduction

Parent and community support organizations for extra/co-curricular activities or Booster Clubs are a valuable complement to the school's athletic, music, and academic competition programs, as well as class organizations. Their activities often provide additional financial resources and enrichment for the programs they support. **Every organization at Onalaska ISD must be familiar with and conduct all its activities in compliance with requirements and limitations set out by the University Interscholastic League (UIL) in its Booster Club Guidelines.** The full text of those Guidelines is available online at <https://www.uil texas.org/policy/guidelines-for-booster-clubs>

https://docs.google.com/viewer?url=https%3A%2F%2Fwww.uil texas.org%2Ffiles%2Fpolicy%2Fbooster-club_guidelines.pdf

This booklet supplements the information contained in those Guidelines and communicates most of the district's rules for Parent Organizations, School Support Groups and Booster Clubs that support its extra/co-curricular activities.

Purpose of District Affiliated Groups

District affiliated groups and organizations exist to assist and support the sponsor with extra and co-curricular activities. A district affiliated group is responsible for supporting a student group, activity or program. Support may be as simple as providing refreshments for a particular event or support may be as complex as raising money for an out-of-state competition. The district affiliated group works through the Sponsor to provide assistance for the planned activities of the student group; however, the district affiliated group does not have the authority to decide the activities or trips in which the student group will participate. The parents and the district affiliated group may provide suggestions about particular activities; however, the Sponsor is responsible for the final decision with the Principal and/or Superintendent's approval.

Role of District Affiliated Groups

District affiliated groups shall organize and function in a way that is consistent with the District's philosophy and objectives, within adopted Board policies, and in accordance with UIL regulations as applicable.

District Affiliated Groups 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 prior approval through the Facility Use Request Form/process.
4. Obtain approval of the Principal and Superintendent for all fundraising activities.
5. Submit a copy of current adopted bylaws and operating procedures to the Principal and Superintendent.
6. Submit a copy of audited financial report to the Superintendent no later than August 1 following the end of the fiscal year (June 30).
7. Submit the name, address, and telephone number of all current officers and the authorized signers of bank account to the Principal and Superintendent. Two signatures are required on all checks.
8. Provide adequate insurance coverage for activities conducted on school premises. The District cannot provide insurance coverage for Booster clubs/organizations.
9. Pay all taxes and other debts incurred by the organization.
10. Comply with administrative regulations and Board policies when donating money or gifts to the District.
11. Comply with UIL guidelines, District policies, and Federal and State tax laws
12. Apply all applicable state license and/or permits in order to conduct business legally.
13. Obtain the tax exempt status 501(c)(3) and provide a copy to the Superintendent.
14. Obtain an Employer Identification Number (EIN) and provide a copy to the Superintendent.

District Affiliated Groups should not:

1. Have authority in directing or influencing District employees in the administration of duties.
2. Be involved in decision or policy making activities for a student group.
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 the school administration. (Faculty sponsors wish-lists should have received prior approval from school administration before submission to boosters.)
5. Give a member any gift without the approval of the club membership.
6. Employ or pay any member for services rendered with District affiliated group funds.
7. Sign contracts or pay expenses directly from District affiliated group accounts for any arrangements for student travel associated with the organization without the prior approval of the principal. (District affiliated groups/individuals may donate money/merchandise to the school with prior approval of the administration.)
8. Have any elected or appointed officers that do not have a child who is actively participating in the program during the current school year.
9. Use the District tax identification number as the district affiliated group identification number.
10. Use the District sales permit number as the district affiliated group sales permit number.
11. Use the District or school address for any district affiliated group correspondence.
12. School employees and/or students may not work for district affiliated group events/fundraising during school hours.
- 13. *Students may not sell district affiliated group items at school. This is in direct conflict with our own school/student fundraisers.***

Election of Officers

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

Individuals elected to officer positions in a district affiliated group must have a child actively involved in an OISD program.

At a minimum, the booster organization shall elect the following officers on an annual basis. Each officer should receive a printed copy of the District Affiliated Group Guidelines. Each officer must read the manual and return a signed Administrative Regulations Acceptance Form to the campus principal before the first meeting of the new school year.

PRESIDENT

Typically, the president of a district affiliated group 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.
- ❖ Regularly meet with the designated campus representative regarding booster activities.
- ❖ Resolve problems in the membership.
- ❖ Regularly meet with the treasurer of the organization to review the organization's position.
- ❖ Select an officer as the designee to receive bank statements through the mail at their home address. This individual shall not be a signer on the account. Upon receipt, the designee should review the activity on the bank statement and canceled checks for reasonableness. This provides an independent review by an individual not associated with disbursement activity.
- ❖ Schedule annual audit of records or request an audit in the need should arise during the year.
- ❖ Submit District affiliated group Checklist to the Superintendent.

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

SECRETARY

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

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

TREASURER

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

- ❖ Issue a receipt of monies received and deposit said amounts on a weekly basis (daily if receipts on hand exceed \$250.00).
- ❖ Present a current financial report including bank statements, bank reconciliations, and financial statements to the Building Principal within thirty (30) days of the previous month end. Copies should be available for review by the general membership as requested.
- ❖ Maintain accurate and detailed accounts 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 State Comptroller's office (monthly, quarterly, or annually).
- ❖ File annual IRS forms, as applicable, in a timely manner.
- ❖ Submit records to the audit committee at the end of the year (June 30).

Audit Committee

At the end of the fiscal year, an audit of the district affiliated group's financial records should be conducted. The audit should be performed by individuals who are independent from day-to-day financial activities. Ideally, this audit should be performed by a group of three individuals; however, if the membership size does not allow, the audit may be performed by two individuals.

Upon completion of the audit, the audit committee shall make a report to the general membership using the **Audit Report** (located in the back of this packet). Any discrepancies noted shall be brought to the attention of the president of the organization and a resolution reached prior to presentation. All officers of the organization shall make records available as requested by the committee.

Standards for Meetings

Notice of all meetings should be scheduled with District Facilities as well as the Campus Principal at least 30 days prior to the meeting date. The notice should clearly indicate the date and time of the meeting and the items to be discussed. In order to provide an optimum level of communication and teamwork, district affiliated group meetings should be held in the presence of the sponsors. Business determined at meetings without adequate campus representation shall be considered null and void.

Formation, Name, and Registration

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

Tax Information & Accounting

The purpose of this section is to provide general tax information to district affiliated groups. It is each district affiliated group'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 specific or all-inclusive.***

How to obtain the tax exempt status 501 (c) (3)

Formation of a non-profit corporation does not necessarily entitle the organization to exemption from federal taxes. In order to be exempt from federal taxes, the booster club must apply for this status on Form 1023 – Application for Recognition of Exemption under Section 501(c) (3). General instructions on the rules and procedures can be found in IRS Publication 557 – How to Apply for Recognition of Exemption for an Organization. These documents are available on the Internal Revenue Service website www.irs.gov.

The application must be accompanied by Form 8718, User Fee for Exempt Organization Determination Letter Request, which provides a user fee to be paid to the Internal Revenue Service. Depending on the anticipated annual gross receipts, the fee is either \$300 or \$750. Upon acceptance of the organization's exempt status by the Internal Revenue Service, a determination letter will be received as evidence of approval. The letter should be kept in a safe, ***permanent place*** as it will be used time and again to prove the organization's exempt status.

NOTE: Instructions for completing these forms and copies of these forms can be found on the IRS website at www.irs.gov under forms and publications. The IRS main number is 1-800-829-1040, and the Tax-Exempt section is 1-877-829-5500.

How to obtain an Employer Identification Number (EIN)

The IRS requires all organizations (entities) that conduct business to have their own Employer Identification Number. The EIN is obtained with the SS-4 Form from the IRS. A member's social security number should not be used as the organization's Employer Identification Number for banking or other business purposes. District affiliated groups are not allowed to use the District's EIN.

- To obtain an Employer Identification Number:
- Obtain and complete IRS Form SS-4.
- Make a copy for the club's permanent records.
- When a number is assigned to the District affiliated group by the IRS, ensure that the paperwork is maintained in a ***permanent file*** from year to year.
- The recommended fiscal year end for the District affiliated group is June 30.
- There is no application fee required when filing Form SS-4.
- This EIN will be the number used to establish a bank account for the District affiliated group.

NOTE: One can now apply for an EIN number online on the IRS website. Go to www.irs.gov then under 'forms and publications' insert "employer identification number". One will be able to complete the application process on line.

Federal Reporting

District affiliated groups are not required to file an information return if the annual gross receipts are less than \$25,000. If the annual gross receipts are less than \$1,000,000 and total assets are less than \$2,500,000, the club needs to file Form 990-EZ. If the annual gross receipts are more than \$1,000,000 or total assets are more than \$2,500,000, the club needs to file Form 990. (See P.11 for links to IRS Forms)

Sales Tax

All district affiliated groups must apply for their own sales permit number. They may not use the number of another district affiliated group or the District sales permit number. Sales by a district affiliated group are generally taxable. District affiliated groups are not tax-exempt unless they have filled out the proper application forms from the Texas Comptroller of Public Accounts and have been given tax-exempt status. Each district affiliated group can have two tax free sale days per calendar year according to Texas State Sales Tax Law.

Organizations that have applied for and received a letter of exemption from sales tax do not have to pay sales and use tax when they buy, lease or rent taxable items that are necessary to the organization's exempt function. No item purchased tax-free by an exempt organization can be used for the personal benefit of a private party or other individual. For any questions regarding sales tax, you can call the Texas Comptroller of Public Accounts at 1-800-252-5555 or refer to the website

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

Accounting

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

Banking Information

To open a bank account, the district affiliated group must first obtain an Employer Identification Number (EIN) from the IRS. The district affiliated group shall not use just the school's name on its checks or on its literature. The use of the school name might imply that the school or the District is responsible for any obligations entered into by the club. It must include the district affiliated group's name on the bank account. It is suggested that at least two officers sign each disbursement. Both signers should be parents or guardians with children in the district affiliated group. **School district employees may not be the signer on district affiliated group bank accounts for their own campus or programs they are the**

sponsor for. All funds received should be receipted and deposited on a weekly basis. Commingling of district affiliated group funds and school activity funds is prohibited. School employees may not accept loans of funds from parents and student organizations. The Treasurer should reconcile the bank statement monthly and prepare a monthly financial report to the Principal.

Financial Reporting

At a minimum, the organization's membership should be provided with a financial statement and bank reconciliation at each meeting. The financial statement should provide a comparison of budgeted versus actual expenditures and receipts. Cash receipts and disbursement reports should be available for review when needed and at the annual audit. District GASB Statement No. 39 of the Governmental Accounting Standards Board requires the District to obtain and review financial performance information of supporting organizations to determine whether these organizations should be considered a component unit. To this end, district affiliated groups are required to submit to the Executive Board mid-year and end-of-year financial statements. End-of-year financial statements should be submitted to the Business Manager.

Cash Receipt Procedures

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

Bank Reconciliation

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

- Bank reconciliation form
- Prior month's bank reconciliation
- Bank statement
- Check Register and/or Cash Disbursement journal
- General Ledger

Disbursement of Funds

At the outset of the school year, a budget of anticipated expenditures should be developed. Prior to a disbursement, the request to expend funds should be compared with the budgeted expenditures. Disbursements outside the scope of the budget or line items that exceed the approved budget should

require a vote by the general membership. Direct payments to District employees are not permitted uses of district affiliated group funds, nor are the purchase of alcoholic beverages or tobacco products.

Financial and Legal Responsibility

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

Fund Raising Activities

District affiliated groups desiring to conduct a fundraising activity for a school program shall submit the following information to the Campus Principal and Superintendent at least 30 days prior to the event:

- ❖ Purpose of the fund-raiser
- ❖ Type of fundraising activity (i.e. candy sale, carnival etc.)
- ❖ Date(s), time(s), and place(s) of the activity.
- ❖ Name and phone number of the sponsoring organization and person (s) in charge of the fundraiser.
- ❖ Name and phone number of the OISD contact (coach/sponsor).

No fundraising activities can begin until the District affiliated group obtains approval from the Principal or Superintendent.

Audit Instructions

Why is an audit necessary?

An audit is an examination of the financial records of the district affiliated group. It assures that all income and expenditures are accounted for and consistent with the budget and goals for the year. It also verifies that the bank balance and ledger balance are reconciled. The audit is to protect the district affiliated group officers and the organization.

When is an audit conducted?

An audit should be conducted at the end of the fiscal year, when there is a change in treasurer, and when there is a change in any officer who signs district affiliated group checks.

Who conducts the audit?

An audit may be conducted by an outside party, such as a CPA or an audit committee. The audit committee should be comprised of at least two members of the district affiliated group (not the President or Treasurer).

What are the audit procedures?

Suggested steps for the audit committee:

- 1) Review reconciled bank statements and canceled checks to determine that: -
Disbursements have been properly documented with an invoice or receipt. -
Disbursements have been properly approved. -Checks have been properly signed. -Checks have been deposited or cashed by the payee indicated. -Checks have been accounted for in the proper sequence (no missing checks).
- 2) Check addition and subtraction on cash receipts and deposits.
- 3) Compare cash receipts and deposits to the bank statement.
- 4) Verify that receipts and disbursements were allocated to the correct account or budget category.
- 5) Verify that income from sales, dues, or any other sources have appropriate backup. The total amount collected should match the amount deposited into the bank account.
- 6) Treasurer's monthly reports and check them for accuracy. Review the beginning and ending balances on reports to verify that correct ending balances were carried forward as beginning balances on subsequent reports.
- 7) Determine that only applicable district affiliated group officers are authorized signers on bank account(s). Former officers should not remain on the account(s) as authorized signers. In addition, the faculty sponsor shall not be an authorized signer on the account.
- 8) Obtain proof that all applicable sales taxes were paid.
- 9) The audited financial report should be signed by all members of the audit committee and submitted to the campus principal or designee no later than August 1 following the end of the fiscal year of June 30.

Onalaska I.S.D.

District Affiliated Parent Organization, School Support Group and Booster Club Administrative Regulations Acceptance Form

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

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

I acknowledge that I have read, understand and will adhere to the Onalaska ISD Parent Organization, School Support Group and Booster Club Administrative Regulations as established.

District Affiliated Group President

Principal

Superintendent

Date

District Affiliated Parent Organization, School Support, and Booster Club Checklist

Please verify that the following information is current and maintained on file at Onalaska ISD Administration. Send this form and items **1, 2, 3, & 5** to the Superintendent.

Deadline: December 30

- ☐ 1. **Slate of officers – names, addresses, phone numbers, email addresses**
- ☐ 2. **Bylaws and Constitution (including changes)**
- ☐ 3. **Financial Statement identifying all fundraising activities, receipts and projected expenditures.**
- ☐ 4. **Minutes of each meeting filed with the Campus Principal after each meeting.**
- ☐ 5. **Detailed audit of the organization previous year's finances.**

REMINDER: Fundraising requests are due to the **Campus Principal**.

NOTE: All signatures are required.

District Affiliated Group President: _____

Principal: _____

Superintendent: _____

Return this signed form with items 1, 2, 3, & 5.

SAMPLE: Audit Report

Name of Club _____

Date of Audit _____

Books:

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

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

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

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

Bank Statements:

Checks Outstanding:

Check #	Payee	Amount

Total Checks Outstanding.....\$ _____

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

Adjusted Bank Balance as of _____ \$ _____

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

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

Date Audit Completed: _____

Auditor(s) Signatures: _____

See attached questionnaire _____

GUIDELINES & QUESTIONS ON CONDUCTING AN AUDIT

Cash Receipts

Yes

No

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

Cash Disbursements

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

Sales and Activities

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

Purchases**Yes****No**

1. Are items of purchase in accordance with the intentions of the club and are they reflected in the minutes? _____
2. Are club monies spent to further the purposes of the club? _____
3. Are approved purchase orders, whether voided or not, maintained numerically in a file? _____
4. Are contractual obligations properly authorized? _____
5. Is the purchase of equipment properly recorded? _____
6. Are proper controls exercised to prevent expenditures in excess of funds? _____
7. Are timely payments made on all purchases on account? _____

Financial Statements

1. Are monthly reports of financial transactions of club accounts prepared and submitted to the club president and other appropriate officers? _____
2. Are periodic financial statements of budgeted and actual revenues & expenditures prepared and submitted to appropriate officers? _____
3. Is an annual budget adopted by the executive board? _____
4. Is a formal balance sheet prepared at least at the end of the year? _____

Reconciliations

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

(SAMPLE)
DISTRICT AFFILIATED GROUP BYLAWS

Article I-Name

The name of the organization shall be _____ Booster Club. It is a local organization under the authority of Onalaska Independent School District (OISD).

Article II-Objectives

The objectives of the _____ Booster Club are:

- A . Facilitate the procurement of funds to promote the finance of activities for the ____ club.
- B. Promote unity among student body, executive board members, parents and teachers.
- C. To assist with other needs as determined by the Student Club Officers and/or members, Parent Booster Club members and/or the faculty club sponsors.
- D. To support and encourage the club and its activities.

Article III: Policies

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

- A. The organization shall be noncommercial, nonsectarian, and nonpartisan.
- B. The name of this organization or the names of any to endorse or promote a commercial concern or in connection with any partisan interest.
- C. The name of this organization shall not be used for any purpose not appropriately related to promotion of the objectives of this organization or in any way that contradicts the policies of the Onalaska Independent School District .
- D. The organization shall not—directly or indirectly—participate or intervene in any way in any political campaign of a candidate for public office.
- E. Officers shall serve a term of one (1) year or until their successors are elected. The Executive Offices who are elected the junior year shall automatically be The Executive Officers for the senior year.

Article IV- Corporate Sponsorship

Corporate sponsorship may be any business that would like to display their support of the _____ Booster Club. Corporate sponsorships may include, but are not limited to monetary gifts, donation of services, and donation of products.

Article V- Officers and their Election

A. Description

1. Officers of the organization will be:

President
Vice President of Communications
Vice President of Fund Raising
Secretary
Treasurer
Historian (optional)

B. Election

- 1. Officers shall be elected annually during second semester.
- 2. The officers shall be elected from a slate presented by a Nominating Committee and/or nominations from the floor.
- 3. If it is decided that a Nominating Committee shall be elected then the Committee must consist of at least 3 members appointed by the Booster Club President. One of these members shall act as chairperson of the committee. Nominations from the floor can be used in lieu of a Nominating

Committee.

4. The consent of each candidate must be obtained before his/her name is placed in nomination, either By the nominating committee or from the floor.
5. All officer candidates must have a student enrolled in Onalaska JSHS.

C. Vacancies

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

D. Duties

1. **President**

It shall be the duty of the President to preside at all meetings, appoint special committees, be a ex-officio member of all committees, and be the executive head of the Booster Club, with the full powers to endorse the Bylaw. The President will have the authority to sign checks. The President will be responsible for establishing an audit committee on an annual basis to ensure that financial records are being properly kept. Coordinate the work of the officers and committees of this organization. Perform other such duties as may be prescribed in these bylaws or assigned by this organization. The President shall be responsible for the duties of any unfilled executive board positions until the position can be filled.

2. **1st Vice President – Communications**

It shall be the duty of the 1st Vice President to preside in the absence of the President at organizational functions. The 1st Vice President shall coordinate any communication that needs to be done to help promote activities for the Booster Club. Be responsible for forming a telephone and/or e-mail database and distributing written information to the members as necessary. Be responsible for general publicity of Booster Club meetings and activities including, but not limited to, notification of meetings to the local newspaper and/or on the school call-out system or on the school website at least two (2) weeks prior to the meeting and/or activity.

3. **2nd Vice President – Fund Raising**

It shall be the duty of the 2nd Vice President to coordinate the fund-raising efforts of the club. Make sure fundraising projects do not conflict with the policies of Onalaska Independent School District and secure the necessary approval from school officials. Formulate and present fundraising projects to the Executive Board and to this organization for approval. Be responsible for publicity for fundraising projects, and submit any related expenditures to the Executive Board for approval prior to remittance.

4. **Secretary**

It shall be the duty of the Secretary to keep an accurate record of those members who attend the meetings of the Booster Club. The Secretary shall keep minutes of all Booster Club meetings, as well as Executive Committee meetings. The presiding officer shall appoint someone to record minutes in the absence of the secretary who shall submit them to the Secretary at his/her earliest convenience. They shall type minutes of meetings and send a copy to the 1st Vice President of communication to be distributed to all members. Maintain a list of all committees, including the Telephone Committee and E-mail Committee. Keep a current copy of the bylaws in the Secretary's record, Keep attendance records of all Executive Board members for all meetings.

5. **Treasurer**

It shall be the responsibility of the treasurer to ensure that all funds are deposited and disbursed in a timely manner with appropriate records kept. They shall be responsible for ensuring that 2 signatures are obtained for all checks written. The Treasurer will have the authority to sign checks. Have custody of all funds of this organization in a separate off-campus account, keep books of account and records including bank statement, receipts, budgets, invoices, paid receipts, and canceled checks for five years, and IRS

records, and the federal tax ID# information for each Booster Club. Make disbursements as authorized by the President, Executive Board or this organization. Present a financial statement, which shall be filed for audit at every Executive Board and general meeting or at other times when requested by the Executive Board, the organization or the faculty sponsor. Submit books to the auditing committee or Executive Board as requested.

6. Historian (optional)

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

Article VI: Executive Board

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

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

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

Article VII- Members

Membership in this organization shall be made available without regard to race, color, creed or national origin to any individual who subscribes to the Objectives and basic policies of this organization. Any parent, grandparent or guardian of a student enrolled at Onalaska JSHS shall be considered a member of the _____ Booster Club. Only members of this organization shall be eligible to vote on matters brought before the organization in its business meetings or serve in any elected or appointed position.

Article VIII – Meetings

- A. Regular meetings of the Booster Club shall be held a minimum of twice a school year or as needed.
 - B. Regular meetings shall follow the schedule below unless otherwise notified:
 - i. Student Officers & Sponsor(s) during school
 - ii. Parent Booster meeting: 7:00 pm
- *Note: Student Officer meetings may be scheduled at other times and locations as needed for planning of projects, although a sponsor must be present when decisions are made.*
- C. Meetings may be held on or off campus. All on-campus meetings must be approved for the calendar and scheduled by the Activities Director.
 - D. Class sponsor(s) must be present at all class/club meetings, except during informal meetings of the Parent Booster Club held off campus to plan projects. Sponsor(s) must be informed of the Parent Booster Club plans if not present at these meetings.
 - E. A sponsor must be present at all meetings where a student is present.

Section 1: Four (4) officers and a faculty sponsor or a designated substitute shall constitute a quorum for the transaction of business in any meeting of this Booster Club.

Article IX-Executive Committee

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

Article X-Sub-Committees

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

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

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

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

A. **Recorder/Record Keeper:** This chairperson shall:

- 1. Be responsible for all records of student and parent participation in fundraising,
- 2. Shall coordinate his/her duties with the Second Vice- President (Fundraising) who shall be an ex-officio member of this committee and the faculty sponsor(s) to assure accuracy of record kept.

Article XI- Fiscal Year

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

Section 2: Audit Committee

- A. An audit must be done at the end of each fiscal year by the auditing committee, an auditing committee consisting of not less than three (3) members shall be appointed by the Executive Board.
- B. ***No person who signs on the bank account(s) of this organization may be a member of the auditing committee.*** The Treasurer shall be available to answer questions during the audit, although he/she needs not to be present during the audit,
- C. The report of the auditing committee shall be presented to the Executive Board, the faculty sponsor(s) and the Activities Director at the earliest opportunity.

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

Article XII- Chaperones for Events

Chaperones for the events will be chosen according to hours of service and/or meetings.

Article XIII- Amendments

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

Onalaska ISD

Affidavit of Affiliation

for Parent Organizations, School Support Groups and Booster Clubs

By and through this affidavit, the _____
Name of Club/Organization

does ☐ accept ☐ reject affiliation with the Onalaska Independent School District, its agents, officers, campuses and trustees. Including, but not necessarily limited to the rights, responsibilities, benefits, privileges, and protections afforded to District affiliates.

It is acknowledged that this affidavit is effective on the date of signature and will be renewed on an annual basis to coincide with the Onalaska Independent School District's fiscal year, September 1 through August 31 of each year.

Club/Organization President

Date

Club/Organization Secretary

Onalaska ISD Superintendent

Date

Onalaska ISD Business Manager

STEPS TO STARTING YOUR OWN PTO/BOOSTER CLUB



STEPS FOR OPERATING A BOOSTER CLUB/PARENT ORG





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.

