



**PTO / BOOSTER CLUB
GUIDELINES
2022 - 2023**



Dear Parents:

On behalf of the Granbury Independent School District's Board of Trustees, we want to express our sincere appreciation for the time and energy you give as a PTO / Booster Club volunteer. Because of our fantastic and supportive PTO / Boosters Clubs, our students' educational experiences are enriched through skills developed during friendly competition. GISD's extracurricular programs would not exist at the caliber they do without your support, so thank you for your unwavering commitment to our students and programs.

While PTO / Booster Clubs are separate organizations from the school district and are responsible for the compliance of the organization, we provide this "PTO / Booster Club Guidelines" booklet as a tool to help you set the stage for a successful school year / season. This booklet will assist you in complying with District policies and guidelines, University Interscholastic League (UIL) guidelines, and state and federal regulatory guidelines governing PTO / Booster Clubs. If there are any suggestions for improvement or other comments you'd like to share, please note we've included a comment sheet at the end of the handbook. We welcome your feedback in our efforts to continuously improve.

GISD's extracurricular programs are extensions of our classrooms, and as such, PTO / Booster Clubs play an important role in helping all GISD students graduate with every option open. These supportive organizations make GISD a great place for students to learn, and we are grateful to have you as partners. So once again, on behalf of our Board of Trustees, students and staff, we thank you for all that you do.

Sincerely,

Granbury ISD

Table of Contents

I.	Role of PTO / Booster Clubs in Granbury ISD.....	Page 4
II.	Bylaws.....	Page 6
	Definition of Bylaws	
	Bylaw Musts	
	Election of Officers	
	Role of Officers	
	Committees	
	Standards for Meetings	
	Rules for Dissolution of a PTO / Booster Club	
III.	Webpages.....	Page 12
	District Provided Webpage	
IV.	Finance.....	Page 14
	Banking	
	Tax Information 501(c)(3) Directions	
	Form 990	
	Financial Reporting	
	Insurance	
	Audits	
V.	Fundraisers.....	Page 23
	Fundraising Activities	
	IRS Regulations	
	Raffles/Bingo	
	Gifts	
	Donations	
	Inventory	
VI.	Scholarships.....	Page 28
	Requirements	
	Guidelines for Scholarship Review Committee	
VII.	Additional Guidelines.....	Page 32
	Athletic PTO / Boosters	
	Academic PTO / Boosters	
	Music PTO / Boosters	
	Other Requirements	
	Volunteers	
VIII.	Resources.....	Page 39
	Example Bylaws	
	PTO / Booster Club Fundraising Permission	
	District Board Policy	
	Example Financial Report	
	PTO / Booster Club Registration Approval	
	Officer Acceptance Form	
	PTO / Booster Club Information Sheet	
	Contact List	

I. ROLE OF PTO / BOOSTER CLUBS IN GISD

Be they music, fine arts, academic or athletic, Booster clubs should exist to enrich students' involvement in extracurricular activities without endangering their eligibility.

UIL

(Campus Leadership shall on behalf of the Board)
cooperate in the establishment of ongoing operations of at least one parent-teacher organization at each school in the District to promote parental involvement in school activities.

Education Code 26.001(e)

Role of PTO / Booster Clubs

PTO and Booster Clubs shall organize and function in a way consistent with the District's philosophy and objectives, within adopted Board policies, and in accordance with UIL regulations as applicable.

District PTO / Booster Clubs shall:

1. Be voluntary and provide unified support for student activities of the school.
2. Funds raised should be for the benefit of students (not parents) only and used at the discretion of the Principal and Sponsor.
3. Encourage involvement by all parents of students participating in the supported activity.
4. Use school facilities only with prior approval of the principal or designee.
5. Obtain approval of the principal or designee and district for all fundraising activities.
6. Submit a copy of financial report to the District Executive Board no later than September 15th following the end of the fiscal year.
7. Submit the name, address, and telephone number of all current officers to Campus Administration by September 15th. Two signatures will be required on all checks.
8. Provide evidence of adequate insurance coverage for activities conducted on school premises. The District cannot provide insurance coverage for PTO / Booster Clubs.
9. Pay all taxes and other debts incurred by the organization. (State sales tax and series 990 form to the IRS)
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. Obtain tax exempt status 501(c)(3).
13. Obtain an Employer Identification Number (EIN).
14. Must have bylaws that address all the topics listed in the UIL Guidelines (found in Resources).
15. Have volunteer paperwork complete. All PTO / Booster club members and parent volunteers are required to renew their [GISD volunteer application](#) each year.
16. Adhere to all District guidelines and Board policies on advertising.

District PTO / Booster Clubs shall NOT:

1. Be involved in decision or policy making activities for a student group.
2. Give a sponsor or coach a gift or cash in excess of the limits imposed by the UIL guidelines (\$500) from any source in recognition of, or appreciation for coaching, directing, or sponsoring student activities.
3. Give anything (including awards) to students without prior approval from school administration.
4. Give a member any gift without the approval of the club membership.
5. PTO / Athletic Booster Clubs shall not directly employ or pay any member for services rendered with PTO / Booster Club funds without completing a prior written disclosure statement signed by the president and vice-president. In addition, the disclosure statement must be disseminated to the entire active Booster club/PTO members (minimum of 24 hours) prior to awarding a contract bid with the member.
6. Direct, employ, contract, supplement or in any way compensate a consultant, clinician, accompanist, or paraprofessional for work performed for the student activity without prior approval from director, campus principal and GISD Chief Financial Officer.
7. Sign contracts or pay expenses directly from PTO / Booster Club accounts for any arrangements for student travel associated with the organization. (PTO / Booster groups/individuals may donate money/merchandise to the school with prior approval from administration). (Ex. Charter buses)
8. Use the District tax identification number as the PTO / Booster Club identification number.
9. Use the District sales permit numbers as the PTO / Booster Club sales permit number.
10. Use Granbury ISD in the name of the PTO / Booster Club. (Ex. Granbury ISD Football Booster Club)
11. Give cash to any school employee to use at his or her discretion.
12. Attempt to influence the sponsor, principal or other administrator's decisions or be a lobbying group concerning matters which are duties assigned to the district personnel, such as trips, staffing, and schedules.

II. BYLAWS

Definition of Bylaws

Bylaw Musts

Election of Officers

Role of Officers

Committees

Standards for Meetings

Rules for Dissolution

Bylaws

All Booster Clubs that are formed to support a Granbury ISD extracurricular activity must have bylaws that address all the topics listed in the UIL Guidelines. Please see this link for UIL Booster Club Guidelines: <http://www.uilTEXAS.org/files/PTO / Booster-guide.pdf>

Parent Teacher Organizations (PTO) are encouraged to, but not required to, adopt bylaws to help guide the operation of the organization.

What are Bylaws?

A PTO / Booster Club's bylaws provide the rules for how your organization operates, including how often meetings are held, how voting is conducted and the like. The bylaws should contain the detail of the rules of membership. **Bylaws must address the organization's fiscal year, organizational structure, and the methods used to elect officers.**

Bylaws must be submitted to the appropriate sponsor as well as campus administration when registering a PTO / Booster Club. Campus Administration, or their designee, will review the bylaws to make sure that all the required topics are addressed, but does not have the authority to change the bylaws. If the bylaws are incomplete, the PTO / Booster Club's registration will be denied until the missing topics are included in the bylaws.

Campus Administration and or Directors will review bylaws on an annual basis.

Bylaw's must:

- Be approved by Campus Administration or designee
- Address the organizational structure
- Address the methods used to elect officers
- Contain the rules of membership
- Include how meetings will be publicized and conducted
- Address the organization's fiscal year
- Not allow one person to hold multiple offices
- Address the dissolution of a PTO / Booster Club

Election of Officers:

- Only active members in good standing shall be permitted to hold office or vote upon any matter of business of the organization.
- No officer shall be permitted to hold more than one office at the same time.
- **Employees are not allowed to hold any GISD school PTO / Booster Club officer position that has any financial capacity.** At a minimum, the PTO / Booster organization shall elect the following officers on an annual basis. Each officer should receive a printed copy of the guidelines. Each officer must read the manual and return a signed acceptance form (in Resource section) to the

campus principal before the first meeting of the new school year.

Role of Officers:

President

Typically, the president of a PTO / Booster organization is an individual who has previously been active in the organization. The major duties include, but are not limited to, the following:

- Preside at all meetings of the organization.
- Regularly meet with the designated campus representative regarding PTO / Booster activities.
- Regularly meet with the treasurer of the organization to review the organization's position.
- Schedule annual audit of records or request an audit in the need should arise during the school year.

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 PTO / Booster organization 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. All persons authorized to handle funds of the association should be covered by a fidelity bond in an amount based on the organization's annual income and determined by the executive board. The major duties include, but are not limited to, the following:

- Serve as chairperson of the Budget and Finance Committee if prescribed.
- Issue a receipt of monies received and deposit said amounts on a weekly basis (daily if receipts on hand exceed \$250.00).
- Present/Maintain a current financial report including bank statements, bank reconciliations, and financial statements and be able to give them to the Business Services Office when requested. Copies should be available for review by the general membership as requested.

- File financial reports by September 1 each year with the district executive board.

Treasurer Continued...

- Maintain accurate and detailed account of all monies received and disbursed.
- Reconcile all bank statements as received and resolve any discrepancies with the bank immediately.
- File sales tax reports as required by the State Comptroller's office (monthly, quarterly, or annually)
- File annual IRS form 990 in a timely manner.
- Submit records to the audit committee appointed by the organization upon request or at the end of the year.

Note: Due to the increasing requirements placed on charitable organizations by the Internal Revenue Service, it is strongly recommended the Treasurer have an accounting background.

District Executive Board

The Executive Board, for PTO / Booster Club purposes within Granbury ISD, will consist of the Assistant Superintendents, CFO and the appropriate program director (District Athletic Director, Fine Arts Directors, Campus Principal, CTE Director).

Reports and required documents may be emailed to Jimmy Dawson, Assistant Superintendent:

Jimmy.Dawson@granburyisd.org

Rules for Dissolution

There are two ways a PTO / Booster organization can be dissolved:

- 1) The PTO / Booster Club shall notify all members in good standing that the question of such a dissolution be submitted to a vote at a special meeting of the members having voting rights.
- 2) The Principal along with the District Executive Board determines that the PTO / Booster club is not functioning in a way consistent with school and district policies, and in accordance with UIL regulations.

If the PTO / Booster club or committee determines it is in the best interest that the PTO / Booster club be dissolved, the PTO / Booster club and/or the committee must determine the distribution and usage of treasury monies and other assets before dissolution. In order to comply with the Internal Revenue Service guidelines, care should be taken to ensure that excess funds are distributed within the framework of the organization's original purpose- i.e., band Booster funds would remain with the musical program at that particular campus. Any other distribution of funds could void the organization's tax exempt status and force it into a fully taxable situation. Dissolution of PTO / Booster clubs should be addressed in the PTO / Booster club's bylaws.

Bylaw Summary

- Submit bylaws to Campus Leadership with registration paperwork for approval on an annual basis.
- Officers must be elected.
- Officers must read the PTO / Booster Club Guidelines and sign and return the form stating they have done so.
- No one person may hold multiple offices.
- Sponsor must be invited to meetings and are encouraged to attend.
- GISD employees may not serve as an officer, with any financial capacity of a PTO / Booster Club or other parent organization.
- Bylaws must address the organization's fiscal year, organizational structure, and the methods used to elect officers.
 - ➔ There is a sample set of PTO / Booster Club By-Laws in the resource section.
- There are two ways a PTO / Booster organization can be dissolved:
 - 1) The PTO / Booster Club shall notify all members in good standing that the question of such a dissolution be submitted to a vote at a special meeting of the members having voting rights.
 - 2) The Principal along with the District Executive Board determines that the PTO / Booster Club is not functioning in a way consistent with school and district policies, and in accordance with UIL regulations.

III. WEBPAGES

Webpages

District Provided Webpage

Contact the District Public Information Officer for assistance: (817) 408-4006

The district will provide website space for Booster Clubs, PTO's, and related organizations. Content, flyers, forms, and other information must be approved by the principal, sponsor, and the Assistant Superintendent for Administrative Services. Contact the Public Information office for assistance.

The district will ensure that the website section is properly labeled as a PTO or Booster Club. Suggested information to provide for this website include: list of officers, contact information, events including dates and times, bylaws, etc.

GISD will include on all provided websites the following:

This website is provided by the Granbury ISD as a courtesy and service to this organization and does not necessarily constitute an endorsement by the school district. The organization is responsible for the content. Please contact organization officers with questions.

IV. FINANCE

Banking
Tax Information
501(c)(3) Directions
Form 990
Financial Reporting
Insurance
Audits

Banking Information

To open a bank account, The PTO / Booster club must first obtain an Employer Identification Number (EIN) from the IRS. (See Tax information section)

The PTO / Booster club 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 PTO / Booster club's name on the bank account.

Two officers must sign each disbursement. School district employees may not be the signer on PTO / Booster club bank accounts for any campus or programs.

All funds received should be receipted and deposited on a weekly basis. Commingling of PTO / Booster club funds and school activity funds is prohibited. School employees may not accept loans of funds from parents and student organizations.

Tax Information

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

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

Your group will need to take the steps necessary to become a nonprofit education organization recognized by the Internal Revenue Service as exempt from taxation. This is known as a 501(c)(3) entity.

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 PTO / Booster club must apply for this status on Form 1023- Application for Recognition of Exemption under Section 501(c)(3). These documents are available on the Internal Revenue Service website: <http://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 \$150.00 or \$500.00. Upon acceptance of the organizations 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.

Please provide a copy of your determination letter to the District Executive Board.

Note: Instructions for completing these forms and copies of the forms can be found on the Internal Revenue Service website: <http://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. PTO / Booster clubs 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 PTO / Booster club by the IRS, ensure that the paperwork is maintained in a permanent file from year to year.
- The recommended fiscal year end for the PTO / Booster club is July 31.
- 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 PTO / Booster club.

Note: You can apply for an EIN number on the Internal Revenue Service website: <http://www.irs.gov/>. Insert "employer identification number" under forms and publications. You will be able to complete the application process online.

Sales Tax

All PTO / Booster clubs must apply for their own sales permit number. **They may not use the number of another PTO / Booster club or the District sales permit number.** Sales by a PTO / Booster club are generally taxable. PTO / Booster clubs 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 PTO / Booster club can have two tax free sale days per calendar year according to Texas State Sales Tax Law. Items can be sold during the tax-free weekend in August without collecting sales tax.

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 1-800-531-5441 / 1-800-252-5555 or email tax.help@cpa.state.tx.us.

Taxable Status of Purchases

- A PTO / Booster organization must provide the vendor with a valid signed exemption certificate when claiming state sales tax exempt status. Exemption certificates do not require tax identification numbers to be valid nor is the vendor required by law to honor the exemption.
- The District's exemption status may not be utilized by parent, PTO / Booster, patron, or alumni organizations to secure exemption from sales and excise taxes. Parent/teacher organizations and PTO / Booster clubs must apply for their own exemption.
- Items which become the personal property of the student (cheerleader uniforms, band t-shirts, etc.), even though connected with a school or organization, are not exempt from tax. Items which are purchased by the organization through budgeted funds as an award to a student are not taxable.
- Meals purchased by the organization for teams, groups, bands, etc. on authorized school trips are exempt from sales tax if the organization contracts for the meals. The PTO / Booster organization must pay for the meals with a PTO / Booster Club check and provide an exempt certificate.
- Individual members of the team, group, band, etc. may not claim exemption from sales tax on the meals they purchase while on a school authorized trip.

Collection and Remittance of Sales Taxes

The PTO / Booster club shall collect sales tax on all taxable sales. When imposing sales tax, the organization has the option of:

- Adding the tax to the item's selling price-thus, if the selling price of an item were \$2.00, the tax rate was 8.25%, the school would collect \$2.17 ($\2.00×1.0825) from the buyer for each item sold.
- Absorbing the tax in the item's selling price-thus, if the item sold for \$2.00 including the tax, the group would retain \$1.83 and remit \$0.17 for sales tax. If this method is used, divide the total sales by 1.0825 (assuming the tax rate is 8.25%) to find the taxable sales. To determine the sales tax amount, subtract the taxable sales from the gross sales.

Taxable Status of Sales

School and school related organizations need not collect sales tax on the following:

- Admission tickets
- Club memberships
- Food and drinks sold at school functions

Therefore, state and local sales tax shall be imposed and collected on all sales for:

- Items sold by the school store
- Any type of PTO / Booster club materials
- Any other item sold as personal property (i.e. school pictures, uniforms, etc.)
- All sales of items such as handicrafts, T-shirts, candles, cups, books, and school supplies sold by a school associated organization during a fundraising drive
- All other personal property except for those items specifically excluded above
- Sales tax should be filed in accordance with the State Comptroller's guidelines.

Further information can be found on the Comptroller's website: <http://www.window.state.tx.us>

ANNUAL FEDERAL FILING REQUIREMENTS

Every PTO / Booster organization exempt from federal income tax under section 501(a) is required to either file an annual Form 990 *Return of Organization Exempt from Income Tax*, Form 990-N *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ* or Form 990- EZ, *Short Form Return of Organization Exempt From Income Tax*. The return is due by the 15th day of the 5th month after the close of the organization's tax year or fiscal year. According to the IRS, small tax- exempt organizations, such as small PTO / Booster clubs, are required to file an annual electronic notice Form 990-N (*e-Postcard*). The e-Postcard is required to be filed on-line. The e-Postcard is due every year by the 15th day of the 5th month after the close of the organization's tax year. A PTO / Booster club cannot file the e-Postcard until after its tax year ends. Whether or not a PTO / Booster club has filed for exemption status with the IRS, it should still file the appropriate 990 form as required by exempt organizations. IRS regulations affect not-for-profit organizations and their requirements for financial reporting.

For the fiscal year ending in **2011 and later**:

PTO / Booster clubs must use Form 990-N, normally known as the e-Postcard if:

1. Gross receipts are \$50,000 or less.

PTO / Booster clubs must use Form 990-EZ if:

1. Gross receipts are more than \$50,000 but less than \$200,000 **AND**
2. Total assets are less than \$500,000 at year-end.

PTO / Booster clubs must use Form 990 if:

1. Gross receipts are \$200,000 or more **OR**
2. Total assets are \$500,000 or more at year-end.

These provisions may change so consult with a tax professional or the IRS for additional assistance. Even though PTO / Booster organizations are recognized as tax exempt, they may be liable for Federal tax on the portion of income deemed to be unrelated business income ("UBI"). UBI is income from a trade or business activity, regularly carried on that is not substantially related to the charitable, education or other purposes that are the basis for the organization's exemption. An organization that has \$1,000 or more gross income from UBI must file Form 990-T, *Exempt Organization Business Income Tax Return*. This form is filed in addition to Form 990, 990-EZ, or 990-N and is required regardless of the level of the income received.

If the PTO / Booster club's address has changed a notification must be sent to the IRS to ensure that any IRS refund or correspondence is received. To change an address with the IRS, complete Form 8822, *Address Change Request*, and send it to the address shown on the form.

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.

Financial Reporting to the 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, PTO / Booster clubs are required to submit to the Executive Board end-of-year financial statements. End-of-year financial statements should be submitted to the Executive Board. (One time a year, by September 1)

Cash Receipt Procedures

All cash collections received by the PTO / Booster club 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:

- Separate all currency and coins by denomination and carefully count and record it in the appropriate section of the bank deposit form.
- A tape may be run of any checks included in the deposit rather than indicating the checks individually on the deposit slip. A copy of the tape should be retained with your copy of the deposit records.
- Total the deposit slip.
- Tally the pre-numbered cash receipts and make certain this total matches the deposit total.
- Attach the cash receipt verification with a copy of the deposit slip and file in date order.
- For large deposits, have another individual independently count the currency only (not the coins or checks) and verify the currency has been correctly recorded on the deposit slip.
- Both individuals should initial the deposit slip next to the currency amount on the deposit slip.
- Seal the deposit in a deposit bag in the presence of the second individual. This is called dual control and places the organization in a better position to challenge any claim that the bank may make that the currency received was not correct.

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
- Cash Receipts journal
- General Ledger

Payment to GISD Employees

PTO / Booster club funds cannot be used to supplement a GISD employee's pay. In no case, can a PTO / Booster club pay a GISD employee directly to compensate them for duties.

1099 Requirements

Internal Revenue Service guidelines require that all payments for services in excess of \$600.00 made to an individual by a PTO / Booster organization be reported on a form 1099 on an annual basis. The PTO / Booster club should secure 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 organization must then issue a form 1099 to all qualifying vendors performed in a calendar year by January 31st. The Internal Revenue Service website should be accessed for appropriate 1099 reporting requirements and forms.

Insurance

The PTO / Booster club 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 Granbury ISD as a name 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. If the PTO / Boosters own property, it is recommended that they consider property coverage as well.

Audit Instructions

Why is an audit necessary?

An audit is an examination of the financial records of the PTO / Booster club. 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 PTO / Booster club 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 PTO / Booster club 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 PTO / Booster club (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. Review the 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 PTO / Booster club 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 financial report should be signed by all members of the audit committee and submitted to the campus principal or designee no later than September 1 following the end of the fiscal year.
10. Verify that 1099's were issued if applicable.

Available Resources

Available resources for assistance in developing bylaws, procedures, and financial controls include, www.pto.org, www.Boosterclub.org, and www.parentBooster.org.

Ways to Protect Your Organization against Embezzlement

1. Money should never be kept at a treasurer's home.
2. Two people should always count the money, and both should sign the receipt verifying the amount.
3. Two signatures should be required on all checks.
4. 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, and checks written out to individuals.
5. Never sign a blank check or a check made out to "cash."
6. The treasurer should arrange to deposit the money in the bank as soon as the conclusion of the project.
7. Money should be deposited into the organization's bank account daily, even if a project is ongoing.
8. All bills must be paid by check, never cash.
9. Conduct an annual audit of the books.

Finance Summary

- Obtain an Employer Identification Number (EIN) from the IRS.
- Obtain a 501(c)(3) for tax exempt status from the IRS.
- Allowed 2 tax free days per calendar year.
- Submit end of year financial statements to the District Executive Board.
- Receipts over \$250 should be deposited daily.
- File a 1099 when needed. (over \$600)
- Invest in insurance for your PTO / Booster club.
- Conduct an audit once a year.

IV. FUNDRAISERS

Fundraising Activities

IRS Regulations

Raffles/Bingo

Gifts

Donations

Sponsorships

Inventory

Fundraising Activities

It is the policy of the District that funds received from PTO / Booster Club fundraising activities is used to benefit the student and school in an appropriate way.

Fundraising projects for parental groups shall be:

- For the educational benefit of the student, coordinated through the principal.
- For a specific project as identified in the current approved budget and not for the sake of raising money.
- In connection with the established goals and philosophies of the PTO / Booster Club as well as UIL Guidelines.
- The use of individual accounts for members of District groups or clubs is prohibited by the IRS.
- The district does not allow any form of Crowdsourcing that is not transactional for PTO / Booster Clubs. The donor must receive something in return for their donation.

Approval Process

- PTO / Booster Clubs desiring to conduct a fundraising activity for a school program will follow the Granbury ISD Guidelines for Fundraisers. **They shall also submit the completed “PTO / Booster Fundraising Permission Request” form (found in the resource section) to the principal or designee at least 10 days prior to the event.**
- **Both the principal and the Assistant Superintendent must approve the fundraiser.**
- Submit all fundraisers to the campus for approval, including concessions, spirit items, tournaments, etc. The campus will forward them to the district for review and approval. PTO / Booster Clubs should contact their campus for approval status on fundraising requests.
- A “fundraiser” is any activity that RAISES FUNDS. When in doubt, please contact your campus PRIOR TO implementing an activity. (This includes ONLINE spirit sales or other online revenue generating activities.)

IRS Regulations

The IRS prohibits tax-exempt organizations from **requiring** people to participate in fundraisers. Likewise, PTO / Booster clubs may not require an amount be “donated” in lieu of participating in the fundraiser. People **may choose** whether or not to participate in a fundraiser and may choose whether or not to donate to the PTO / Booster club. Furthermore, if a person decides not to participate, that person cannot be excluded from having the opportunity to benefit from the fundraiser and cannot be penalized in any way for choosing not to participate in the fundraiser. Furthermore, benefits given by a tax-exempt organization **cannot** be based on participation in a fundraiser or based on revenues raised individually. Therefore, regardless if a person participates in a fundraiser and regardless of the amount of revenue raised, that person cannot be denied the opportunity to receive an equal benefit.

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, effective January 1, 1990, permits “qualified organizations” to hold up to two raffles per calendar year, with certain specified restrictions.

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; and does not participate in any political campaign.

The language of the law is very technical. 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 PTO / Booster club event and not a Granbury ISD program event; for example: GHS Band PTO / Boosters and not GHS Band.

*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.oag.state.tx.us/consumer/raffle_faq.shtml

Gifts

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.

Donations

Any expenditure for direct operating expenses; example-salaries, furniture, or equipment; may be submitted to the GISD Business Office with the proper forms along with a check from the PTO / Booster Club made payable to Granbury ISD.

Sponsorships

PTO / Booster Clubs seeking sponsorships from community businesses/organizations should adhere to district policies on advertising (GKB – Local), including content, sponsorships, and approved advertising found in/on PTO / Booster Club websites and other printed materials and publications – such as flyers and athletics programs. (Ex: businesses promoting alcohol or firearms would not be acceptable sponsors/advertisers.)

Inventory

Any items donated or purchased with PTO / Booster Club funds such as furniture, equipment, supplies, or clothing (uniforms, practice gear) shall become the property of GISD.

Food Fundraisers

All food fundraisers must meet the Texas Department of Agriculture Competitive Food Nutritional Standards. Please check with your campus before committing to any sales of food/concessions.

District Personnel and Students

Once the PTO / Booster Club receives approval for the fundraising activity they may involve participation by the students and school personnel as consumers. The principal, bookkeeper (campus secretary) or other school staff cannot be involved with the receiving of goods for the PTO / Booster Club, or the receipting, depositing or accounting for money raised by the PTO / Booster Club.

Money raised by the PTO / Booster Club must be deposited to the account of the PTO / Booster Club. Outside organization funds will not be kept in the campus office or safe or under the supervision of any district staff. The outside organization may, with the approval of the campus principal and at its own risk, place a locked drop box for funds to be collected in.

District staff will not be allowed access to the lock box. The district assumes no responsibility of the safety or control of this lock box.

Any deviation from this process will require written approval from the Assistant Superintendent

Fundraising Summary

- Complete the PTA/PTO / Booster Fundraising Permission Form and turn into campus principal for approval at least 10 days before holding any fundraising activities.
- Do not require people to participate in a fundraising activity.
- Do not require a certain amount to be raised or sold per person.
- Contact the Facilities Department to make arrangements to use school facilities or the Athletic Department to use an athletic facility.
- If using a third party vendor for fundraising, the vendor must contact the Facilities Department to reserve the needed facilities, arrange a rental agreement, and provide insurance information.
- PTO / Booster Clubs seeking sponsorships from community businesses/organizations should adhere to district policies on advertising (GKB – Local).
- Gifts over \$500 to coaches or directors are not permissible. The \$500 limit is cumulative for a calendar year and is not specific to any one particular gift.

V. SCHOLARSHIPS

Requirements
Guidelines for Scholarship Review Committee

Scholarship Requirements

The District requires PTO / Booster clubs to implement scholarship programs that are consistent with all other scholarship programs.

Requirements include:

- All qualifying seniors must have the opportunity to apply for the scholarship(s).
- The application process should be reviewed and approved by the campus principal or designee to ensure that implemented processes are consistent with other scholarship programs on the campus.
- The application process must be clearly communicated, and the application forms must be readily available to all potential applicants and their parents and/or guardians before the end of the first grading period of the academic year.

Guidelines for Scholarship Review Committee

- The Scholarship Review Committee must be appointed by the President of the PTO / Booster club before the first day of the academic year.
- The Scholarship Review Committee must be made up of an odd number (5-7) of members (parents of the PTO / Booster Club who do not have children eligible for consideration for the scholarship, interested teachers, campus administrators, and/or the sponsor). Many times the sponsor is an ex-officio member of the Scholarship Review Committee and not an actual voting member so the sponsor is a source for additional information/input to the Scholarship Review Committee and a final review resource for the Scholarship Review Committee decisions.
- The Scholarship Review Committee must consider all qualifying applicants.
- The qualification criteria for selection for scholarship winners (if any) must be communicated in writing to all potential applicants before the end of the first grading period of the academic year and may not be changed during the scholarship award period. Any changes to the scholarship qualification criteria must be recommended by the sponsor and voted on by the PTO / Booster club membership no later than the May PTO / Booster club meeting for changes effective in the upcoming academic year.
- The application, scoring, decision materials, tabulation, notes, certified recordings, and/or any other documentation used by the Scholarship Review Committee in connection with a given applicable shall be made available upon written request to that applicant. An open records request fee may be charged for this service. Scholarship Review Committee must retain the original materials for a minimum of seven years.
- Scholarship applicants shall be full-time GISD senior students for a minimum of one full semester prior to the application deadline.
- All completed applications must be turned in to the GISD GHS Counselors no later than the deadline set for local scholarship applications.

- All scholarship applications which do not have the required information will be considered incomplete and returned to the applicant.
- Scholarship awards may not be "need" based.
- The applicant's intended major may or may not be made a factor in scholarship consideration.
- The applicant's enrollment in an accredited institution (college, university, trade school, military academy, etc.) is a requirement for receiving scholarship funds.

The PTO / Booster club may or may not require interviews with applicants in the decision process. If an interview is part of the process, it must be communicated no later than the end of the first grading period of the academic year. The applicant's parent or guardian must be permitted to be present at any interview. Interview topics must be communicated to the applicant not less than seventy-two hours prior to the interview.

The scholarship committee may require an essay for judging purposes. Essay topics may be selected each year and given to all applicants, or the Scholarship Review Committee may allow each applicant to select their own topic upon the sponsor's approval.

Scholarship Summary

- Scholarship Review Committee should be appointed by President before the first day of the school year.
- Scholarships may only be awarded to seniors.
- Scholarships may not be “need” based.
- Members of the PTO / Booster club who have a child eligible for a scholarship may not serve on the Scholarship Review Committee.
- Sponsor/coach may not be involved in the selection process.

VII. ADDITIONAL GUIDELINES

As per the UIL Booster Club Guidelines:

Athletic Boosters
Academic Boosters
Music Boosters
Other Requirement

As per the UIL Booster Club Guidelines:
Athletic Boosters

Club Restrictions

Booster clubs cannot give anything to students, including awards. Check with school administrators before giving anything to a student, school sponsor or Coach. Schools must give prior approval for any banquet or get-together given for students. All fans, not just members of the Booster club, should be aware of this rule. It affects the entire community.

*Unlike music and academic Booster clubs, athletic Booster club funds shall not be used to support athletic camps, clinics, private instruction or any activity outside of the school.

*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 out-of-town meals. It would be a violation for Booster groups or individuals to pay for such costs directly.

*Individuals should be informed of the seriousness of violating the athletic amateur rule. 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. 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. Valuable consideration is defined as tangible or intangible property or service including anything that is usable, wearable, sellable or consumable. Local school districts superintendents have the discretion to allow student athletes to accept, from their fellow students, small 'goodie bags' that contain candy, cookies or other items that have no intrinsic value and are not considered valuable consideration.

*Homemade "spirit signs" made from paper and normal supplies a student purchases for school use may be placed on the students' lockers or in their yards. Yard signs made of commercial quality wood, plastic, etc. if not purchased or made by the individual player's parent, must be returned after the season.

*The school may provide meals for contests held away from the home school. If the school does not pay for meals, the individual parents need to purchase their own child's food. Parents may purchase anything they wish for their own child but may not provide food for their child's teammates unless approved by the school. The school may also provide supplies for games and practices and transportation for school field trips. Students should pay admission fees during school field trips.

*Parties for athletes are governed by the following State Executive Committee interpretation of Section 441 of the UIL Constitution & Contest Rules.

Official Interpretation of the UIL Athletic Amateur Rule, section 441 of the UIL Constitution and Contest Rules:

(a) VALUABLE CONSIDERATION SCHOOL TEAMS AND ATHLETES MAY ACCEPT:

1. Pre-Season. School athletic teams may be given pre-season meals, if approved by the school.
2. Post-Season. School athletic teams may be given post-season meals if approved by the school. Banquet favors or gifts are considered valuable consideration and are subject to the Awards and Amateur Rules if they are given to a student athlete at any time.
3. Other. If approved by the school, school athletic teams and athletes may be invited to and may attend functions where free admission is offered, or where refreshments and/or meals are served. Athletes or athletic teams may be recognized at these functions, but may not accept anything, other than food items, that is not given to all other students.

(b) ADDITIONAL VALUABLE CONSIDERATION THAT SCHOOL TEAMS AND ATHLETES MAY ACCEPT:

Examples of additional items deemed allowable under this interpretation if approved by the school, include but are not limited to:

1. Meals, snacks or snack foods during or after practices;
2. Parties provided by parents or other students strictly for an athletic team

Local school district superintendents continue to have the discretion to allow student athletes to accept small "goodie bags" that contain candy, cookies or other items that have no intrinsic value and are not considered valuable consideration.

As per the UIL Booster Club Guidelines:

Academic Boosters

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 have 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. 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. 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. With prior administrative approval, you may also:

*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 to Six Flags Over Texas would not meet the definition of an educational field trip and could be considered a violation of the Awards Rule;**

*Run tournaments, organize fundraising 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.

As per the UIL Booster Club Guidelines:

Music Boosters

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

*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.

OTHER REQUIREMENTS

The following guidelines apply to all Parent / PTO / Booster Club organizations. If a question should arise which cannot be resolved at the campus level, the District Executive Board should be contacted for clarification.

- Principal must approve on-campus activities, including meeting times, place, dates, fundraisers and activities. Such activities cannot conflict with school schedules or activities, district policy or financial procedures, and must be in accordance with Texas Education Agency (TEA) and University Interscholastic League (UIL) guidelines. These will take precedence over Booster Club activities.
- On-campus activities, especially fundraisers, should not supplant, duplicate, nor interfere with those of other school or Booster Clubs. The principal has the authority to limit the number of on-campus fundraisers.
- There will be no student activities, parties, meetings, travel or other gathering in the name of the school organization or Booster organization unless prior permission has been received from the sponsor and the principal. The sponsor must be present. All activities will be under the guidance of the school and the District.
- PTO / Booster Club members, parents, etc. are expected to follow the same standards of conduct as district employees where chaperoning, sponsoring, or attending student activities.
- Each student or group of students' participation will be determined by the sponsor and the principal and not by the organization or any member (s). Participation is considered a privilege and not a right and will be based on a proven record of good conduct and dependability. Lack of such demonstrated behavior on the part of anyone will be grounds for disapproval for participation and travel.
- PTO / Booster Clubs that contract with workers should use the PTO / Booster Club Contractor Acknowledgement form found in the resource section of these guidelines.
- The purchase or consumption of alcoholic beverages and tobacco products while on school property or in the presence of students is specifically prohibited.
- Organizations shall not directly support political activities by providing campaign donations or placing advertisements in support of a particular candidate as doing so could jeopardize the tax exempt status of the organization. If a candidate running for office is invited to join a meeting, all candidates running for the office must be extended an invitation to the event.

OTHER REQUIREMENTS FOR FINE ARTS

PTO / BOOSTER CLUBS

High School Fine Arts Program Assistance

High School band, dance, choir, and theatre programs often use outside workers to provide program review or consulting which is paid by the program PTO / Booster Club. The workers that the PTO / Booster Club pays are considered contractors of the PTO / Booster Club and should be paid directly by them and the club will provide 1099 tax forms to these workers. PTO / Booster Clubs should not donate money to the district for these workers. GISD is in no way offering any type of employment or contract to these high school fine arts program assistance workers.

VIII. RESOURCES

PTO / Booster Club Checklist

Example Bylaws

District Board Policy GE (Local)

GISD PTO / Booster Club Registration and Approval Form

GISD PTO / Booster Club Information Sheet

GISD Fund – Raising Guidelines

GISD PTA / PTO / Booster Club Fundraising Permission

Request Example Financial Report

PTO / Booster Club Officer Acceptance Form

PTO / Booster Club Contractor Acknowledgment Form

Contact List

Comment Sheet

PTO / BOOSTER CLUB CHECKLIST

Start-up: Organize Properly

- Incorporate
- Obtain EIN
- Adopt bylaws
- Adopt financial controls
- Apply for 501(c)(3) status
- Apply for state tax exemption (sales tax)

New School Year (or new fiscal year): Operate Properly

- Elect officers
- Adopt budget
- Review/amend bylaws
- Review/amend financial controls
- Calendar federal & state report due dates

End of School Year (or fiscal year):

- Conduct annual financial reviews
- Update contact (new officer) information with campus and district
- Transfer records to new officers
 - Financial/accounting information
 - Governance documents – articles of incorporation, bylaws, minutes
- Bank accounts – update signature cards

On-going Operational Requirements:

- File required reports (know your fiscal year dates)
 - IRS 990-series return (based on fiscal year end)
 - State corporate report
 - State sales tax renewal
- Report to members regularly (budget, programs)
- Submit all fundraisers to campus/district
- Maintain minutes of all board, committee, and other meetings

PTO / BOOSTER CLUB BYLAWS CHECKLIST OF REQUIRED ITEMS

Name of PTO / Booster Club

Campus

Purpose

Net Earnings Statement:

No part of the net earnings of the PTO / Booster Club shall inure to the benefit of, or be distributable to, its members, trustees, officers, or other private persons, except that reasonable compensation may be paid for services rendered to or for the organization affecting one or more of its purposes. No member, officer, or private individual shall be entitled to share in the distribution of any of the corporate assets on the dissolution of the PTO / Booster Club. No substantial part of the activities of the PTO / Booster Club shall be the carrying on of propaganda or otherwise attempting to influence legislation, and the PTO / Booster Club shall not participate or intervene in (including the publication of statements) any political campaign on behalf of any candidate for public office. If the PTO / Booster club accepts sponsorships, no advertising may include any candidate for public office.

Membership (no mandatory or involuntary membership fees are permitted by Texas law)

Executive Board – (no one may hold multiple offices)

Election

Titles

Duties

Term (must state length of office and time of year for elections)

Meetings (state when, minimum requirements, notice provisions)

Committees

General

Provisions/Finances

Fiscal year

Responsibility

Budget

Financial controls

Financial report requirements

Conflicts of Interest

Indemnification

Amendments to Bylaws process

Bylaws
of
[Insert PTO / Booster Club Name]
(A Non-Profit Corporation)

Article I
Name and Location

- 1.01 The name of the organization shall be [Insert PTO / Booster Club Name].
- 1.02 All club meetings may be held at such places within the Granbury Independent School District (GISD) as designated by school administration and club officers.

Article II
Purpose and Structure

- 2.01 Purpose: This organization is organized and operated for the charitable and educational purposes as defined in Section 501(c)(3) of the Internal Revenue Code. The purposes of the organization include raising funds and purchasing personal property and services to be used by students and faculty of **[Insert Name of Group Supporting]**, providing volunteers for educational and extracurricular activities, engaging in other charitable, civic, or educational activities that will contribute to the public education of the community; and exercising other powers conferred by the laws of Texas on nonprofit corporations.

This PTO / Booster Club shall be self-governing, self-supporting, non-commercial, nonsectarian, nonprofit and nonpartisan, and shall seek neither to direct the administrative activities of the Granbury Independent School District nor to control its policies.

No part of the net earnings of the PTO / Booster Club shall inure to the benefit of, or be distributable to, its members, trustees, officers, or other private persons, except that reasonable compensation may be paid for services rendered to or for the organization affecting one or more of its purposes. No member, officer, or private individual shall be entitled to share in the distribution of any of the corporate assets on the dissolution of the PTO / Booster Club. No substantial part of the activities of the PTO / Booster Club shall be the carrying on of propaganda or otherwise attempting to influence legislation, and the PTO / Booster Club shall not participate or intervene in (including the publication of statements) any political campaign on behalf of any candidate for public office.

The PTO / Booster Club shall not conduct or carry on any activities not permitted to be conducted or carried on by an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue code and Regulations as they now exist or as they may be amended.

The PTO / Booster Club shall observe the following regulations: Granbury Independent School District PTO / Booster Club Guidelines, University Interscholastic League PTO / Booster Club Guidelines and all local, state, and federal laws which apply to nonprofit organizations.

Upon dissolution of this organization, assets shall be distributed exclusively to charitable organizations which would then qualify under the provisions of Section 501(c)(3) of the Internal Revenue Code and its Regulations as they now exist or as they may be amended.

The PTO / Booster Club is organized pursuant to the Texas Nonprofit Corporation Act and does not contemplate pecuniary gain or profit and is organized for nonprofit purposes which are consistent with the provisions of Section 501(c)(3) of the Internal Revenue Code and its Regulations as they now exist or as they may be hereafter amended.

Article III Membership

- 3.01 Membership: Membership in this organization is open to any person who is a parent/guardian of a child or children who participate in the **[Insert Name of Group Supporting]**, and who will uphold the policies of this organization and agree to its Bylaws. A maximum of one membership shall be granted to each family unit.
- 3.02 Rights and Responsibilities: The members shall have the right and responsibility to attend meetings and events sponsored by the organization, serve on committees and be nominated and elected to office. Voting members shall have the right to vote for the officers, review and approve the annual budget and approve amendments to these Bylaws.
- 3.03 Quorum: The members present at any membership meeting of the organization, provided at least **(X)** number of members are present, shall constitute a quorum for the transaction of business. In the absence of a quorum, the members may not take action. In that event, any matter brought before the membership, at the meeting at which a quorum is not present, shall be discussed and decided by the Executive Board.
- 3.04 Meetings: There shall be at least one general annual meeting of the membership in (MONTH) at which the officers are elected. Such additional business or special meetings may be held alone or in conjunction with an event sponsored by the organization as is determined by the Executive Board or at the request of twenty (20) or more members in writing to the Executive Board.

Article IV Executive Board

- 4.01 Qualification: The Executive Board shall consist of the elected officers of the organization. Any member in good standing is eligible to serve on the Executive Board.
- 4.02 Authority: The affairs, activities, and operation of the organization shall be managed by the Executive Board. The Executive Board shall transact necessary business during the intervals between the meetings of the membership and such other business as may be referred to it by the membership or these Bylaws. It may create Standing and Special Committees, approve the plans and work of standing and special committees, prepare and submit a budget to the membership for approval, and, in general, conduct the business and activities of the organization.
- 4.03 Compensation: No officer shall receive compensation for any service he or she may render to the organization. Board members may be reimbursed for actual expenses incurred in the performance of their duties.
- 4.04 Officers: Officers shall be elected at the last general business meeting at the end of each season and will take office immediately. The Nominating Committee will name a slate of officers and the floor will also be open for nominations. The officers will be elected by simple majority of the membership present. Vacancies of offices of unexpired terms shall be filled by appointment by a majority of the remaining officers.

The officers and their respective duties are as follows:

The President Shall:

- Regularly meet with the designated district representative(s) regarding PTO / Booster activities;
- Preside at all meetings of the organization;
- Resolve problems in the membership;
- Regularly meet with the treasurer of the organization to review the organization's financial position;
- Schedule annual audit of records or request an audit if the need should arise during the year;
- Perform any other specific duties as outlined in the bylaws of the organization.

The Vice President Shall:

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

The Secretary Shall:

- Report on any recommendations made by the Executive Board of the PTO / Booster organization if such a governing board is defined by the bylaws; • Record, create, and maintain the records of the minutes, approved bylaws and any standing committee rules, current membership, and committee listing;
- Record all business transacted at each meeting of the association as well as any executive board meetings in a prescribed format;
- Maintain records of attendance of each officer;
- Conduct and report on all correspondence on behalf of the organization;
- Other specific duties as outlined in the bylaws of the organization.

The Treasurer Shall:

- Serve as chairperson of the Budget and Finance Committee;
- Issue a receipt for all monies received and deposit said amounts on at least a weekly basis (daily if receipts on hand exceed \$ 250.00);
- Present a current financial report to the executive committee and general membership within thirty days of the previous month end;
- File a financial report with the office of the Assistant Superintendent for Business and Operations by September 1st each year;
- Maintain an accurate and detailed account of all monies received and disbursed;
- Reconcile all bank statements as received and resolve any discrepancies with the bank immediately;
- File sales tax reports as required by the comptroller's office (monthly, quarterly, or annually);
- File annual IRS form 990 in a timely manner;
- Submit records to audit committee appointed by the organization upon request or at the end of the fiscal year;
- Other specific duties as outlined in the bylaws of the organization.

- 4.05 Term: Each elected officer shall serve a term of one (1) year or until a successor has been duly elected or appointed. Officers may be elected for up to two consecutive terms in the same office. No one may hold dual offices.
- 4.06 Meetings: The Executive Board shall provide for by resolution the time and place for the holding of at least one annual meeting of the Board, and of the additional regular meetings of the Board, without other notice than such resolution.
- 4.07 Notice: Notice of any special meeting of the Executive Board shall be given at least two days previously thereto by oral or written notice delivered personally or sent by mail or facsimile to each Director at his or her business address. Any Director may waive notice of any meeting, and the attendance of a Director at any meeting shall constitute a waiver or notice of such meeting.
- 4.08 Quorum: A majority of the Executive Board shall constitute a quorum for the transaction of business at any meeting of the Board; but if less than a quorum of the Board members is present at said meeting, a majority of the Board present may adjourn the meeting from time to time without further notice. The act of a majority of the Board present at a meeting at which a quorum is present shall be the act of the Executive Board.
- 4.09 Voting: Each qualified family unit, as described in Article Three, Section 1 of these Bylaws, shall have the right to cast one vote at any matter at any particular meeting. The decision of a majority of the voting members present at a meeting at which a quorum is established, will be binding on the organization unless provisions of these Bylaws require greater vote.
- 4.10 Proxy: No voting by proxy will be allowed.

Article V Standing Committees

- 5.01 Nominating Committee: Meet to receive nominations for the elected offices of the organization and to prepare a slate of nominees and a ballot for the election of officers. The committee shall be made up of the President, the school sponsor (coach) and one at-large person appointed by the President.
- 5.02 Banquet Committee: Responsible for organizing and coordinating the planning and implementation of all activities associated with the annual awards banquet. The Vice President shall chair the committee and name its members as needed.
- 5.03 Fundraising Committee: Responsible for developing and managing fundraising projects. The President will chair the committee and name its members as needed.
- 5.04 Membership Committee: Distribute membership information and coordinate membership drive. The Vice President shall chair the committee and name its members as needed.
- 5.05 Scholarship Committee: Responsible for coordinating the scholarship application and selection process. The Treasurer shall chair the committee and name its members as needed.

Article VI
General Provisions/Finances

- 6.01 Operating Funds. Operating funds shall be maintained in a general fund, and an accounting of such funds shall be presented at all meetings.
- 6.02 Fiscal Responsibility. All Board members having fiscal responsibility shall be bonded.
- 6.03 Annual Statement. The Executive Board shall present at each annual meeting, or when called by vote of the members at any meeting, a full and clear statement of the condition of the organization.
- 6.04 Group Exemption. This nonprofit organization will qualify as a tax-exempt organization under the provisions of Section 501(c)(3) of the Internal Revenue code and its Regulations as they now exist.
- 6.05 Budget: The Executive Board shall present to the membership at the first regular meeting of the membership after the officers have been elected or as soon thereafter as practicable, a budget of anticipated revenue and expenses for the year. This budget shall be used to guide the activities of the organization during the year, including serving as approval for anticipated expenditures. Any substantial deviation from the budget must be approved in advance by the membership.
- 6.06 Obligations: The Executive Board may authorize any officer or officers to enter into contracts or agreements for the purchase of materials or services on behalf of the organization.
- 6.07 Loans: No loans shall be made by the organization to its officers or members.
- 6.08 Banking: The Treasurer shall deposit all funds of the organization to the credit of the organization in such banks, trust companies or other depositories as the Executive Board may select and shall make such disbursements as authorized by the Executive Board in accordance with the budget adopted by the membership. All deposits and/or disbursements shall be made as soon as practicable upon receipt of the funds and/or orders of payment.
- 6.09 Financial controls: The organization shall adopt appropriate financial controls to ensure the integrity of its funds. Specifically, without limitation, the organization shall maintain separation of financial controls so that, minimally:
- (a) All expenses must be approved by the membership by way of approval of an annual budget, or amendments thereto, or be approved by separate resolution of the Executive Board;
 - (b) All checks, drafts, or other orders for the payment of money on behalf of the organization shall require two signatures and be signed by the Treasurer and by any other person as authorized in writing by the Executive Board. Checks shall bear notice of this requirement above the signature line as follows, "Two signatures required."
 - (c) An officer or other person without check signing authority designated by the Board shall review all bank statements; and,
 - (d) A committee of at least two (2) persons without check signing authority shall annually audit all corporate finances or hire and supervise an outside accountant or auditing firm to conduct a review of corporate financial records.

6.10 Financial Report: The Treasurer shall present a financial report at each membership meeting of the organization and shall prepare a final report at the close of the year in accordance with the organization's financial policies. The Executive Board shall have the report and the accounts examined annually. If the organization grosses less than \$100,000 per year, the financial practices and accounts may be reviewed by an internal audit committee. The internal audit committee shall consist of two or more board or voting members of the organization who are not involved in the routine handling of the organization's finances, including not having signature authority on bank accounts or approval authority over disbursements. If the organization grosses between \$100-200,000 in receipts, an external professional, such as a Certified Public Accountant (CPA), shall be hired by the audit committee to perform a financial review or compilation. A full audit shall be conducted by an external CPA when annual gross receipts equal or exceed \$200,000.

6.11 Fiscal Year: The fiscal year of the organization shall be from June 1 to May 31 but may be changed by resolution of the Executive Board.

6.12 Record retention: All records of the organization shall be maintained and destroyed in accordance with law and standard record retention guidelines. Financial records shall be maintained as follows:

RECORD	HOW TO STORE	PERIOD OF TIME
Year-end Treasurer's financial report/statement	Store in corporate record book.	<u>Permanent</u>
Treasurer's reports, periodic	Compile & file records on yearly basis.	<u>Three Years:</u> Store w/financial records. Destroy after three years.
Bank statements, canceled checks, check registers, invoices, receipts, cash tally sheets, investment statements, and related documents	Compile & file records on a yearly basis.	<u>Seven Years:</u> Store w/financial records. Destroy after seven years.

Article VII Conflicts of Interest

7.01 Existence of Conflict, Disclosure: Directors, officers, employees and contractors of Corporation should refrain from any actions or activities that impair, or appear to impair, their objectivity in the performance of their duties on behalf of the Corporation. A conflict of interest may exist when the direct, personal, financial or other interest(s) of any director, officer, staff member or contractor competes or appears to compete with the interests of the Corporation. If any such conflict of interest arises the interested person shall call it to the attention of the Executive Board for resolution. If the conflict relates to a matter requiring Board action, such person shall not vote on the matter. When there is a doubt as to whether any conflict of interest exists, the matter shall be resolved by a vote of the Executive Board, excluding the person who is the subject of the possible conflict.

7.02 Nonparticipation in Vote: The person having a conflict shall not participate in the final deliberation or decision regarding the matter under consideration and shall retire from the room in which the Board is meeting. However, the person may be permitted to provide the Board with any and all relevant information.

7.03 Minutes of Meeting: The minutes of the meeting of the Board shall reflect that the conflict was disclosed and the interested person was not present during the final

7.04 Annual Review: A copy of this conflict of interest statement shall be furnished to each director or officer, employee and/or contractor who is presently serving the corporation, or who hereafter becomes associated with the corporation. This policy shall be reviewed annually for information and guidance of directors and officers, staff members and contractors, and new officers and directors, staff members and contractors shall be advised of the policy upon undertaking the duties of their offices.

**Article VIII
Indemnification**

8.01 Every member of the Executive Board, officer or employee of the Corporation may be indemnified by the corporation against all expenses and liabilities, including counsel fees, reasonably incurred or imposed upon such members of the Board, officer or employee in connection with any threatened, pending, or completed action, suit or proceeding to which she/he may become involved by reason of her/his being or having been a member of the Board, officer, or employee of the corporation, or any settlement thereof, unless adjudged therein to be liable for negligence or misconduct in the performance of her/his duties. Provided, however, that in the event of a settlement the indemnification herein shall apply only when the Board approves such settlement and reimbursement as being in the best interest of the corporation. The foregoing right of indemnification shall be in addition and not exclusive of all other rights which such member of the Board, officer or employee is entitled.

**Article IX
Amendments**

9.01 Amendments to Bylaws. These Bylaws may be altered, amended, or repealed, and new bylaws may be adopted by a majority of the Executive Board, provided that such alterations, amendments, or proposed substitute bylaws have been read or distributed to all Board members present at the previous regular meeting or such action may be made at a special meeting held at least ten days after the regular meeting at which the reading or distribution was made.

9.02 Amendments to the Articles of Incorporation. The Executive Board shall adopt a resolution setting forth any proposed amendment of the Articles of Incorporation, which, if approved by a majority of the Executive Board, shall be again submitted for a vote at the next regular meeting of the Executive Board.

CERTIFICATE OF SECRETARY

I certify that I am the duly elected and acting secretary of the [Insert PTO / Booster Club Name] and these Bylaws constitute the organization's Bylaws. The Bylaws were duly adopted at a meeting of the Executive Board held on _____, 20____.

Dated: ____/____/____

Secretary of the PTO / Booster Club

RELATIONS WITH PARENT ORGANIZATIONS

GE
(LOCAL)

USE OF DISTRICT FACILITIES District-affiliated school-support organizations and booster organizations, and other parent groups, shall organize, fundraise or solicit donations, and function in a way that is consistent with the District's philosophy and objectives, Board policies, District administrative regulations, applicable UIL or other governing association guidelines, and financial and audit regulations. [See also CDC and CFC]

Before engaging in fundraising or soliciting gifts, an organization or group shall notify the principal or other appropriate administrator identified in administrative regulations. [See CDC(LOCAL) for District acceptance of gifts and solicitations]

District-affiliated school-support or booster organizations may use District facilities with prior approval of the appropriate administrator. Other parent groups may use District facilities in accordance with policy GKD.

**Granbury Independent School District
PTO / Booster Club Registration & Approval Form
High School and Middle Schools Only**

To: _____ **Location:** _____
(Principal or Administrator Name) (School or Department Name)

Name of Organization: _____

Purpose of Organization: _____

Student Group to be Supported: _____

Faculty Sponsor for Club: _____

Current Number of Parent Supporters: _____

I agree with the following statements:

- I have spoken with the faculty member who will serve as the Sponsor of the PTO / Booster Club and have received his/her permission to submit this registration form.
- I have read the PTO / Booster Club Guidelines thoroughly and agree to abide by the rules and guidelines it contains.
- I understand that noncompliance with any District policy or criteria may result in the disbanding of the PTO / Booster Club by the Principal or the Administrator.
- I have included a copy of our club's bylaws and IRS 501(c)(3) determination letter.
- I have included a current list of proposed officers or representatives with names, titles, mailing addresses, phone numbers, and e-mail addresses with this registration form. We agree to send an updated list every time there is a change of officers to the principal and the Business Services Department.

Submitted by:

(President/Representative #1) Date Contact phone: _____

(Vice President/Representative #2) Date Contact phone: _____

(Treasurer/Representative #3) Date (Secretary/Representative #4) Date

(Sponsor) Date

For District Use Only

Received by: _____ **Date Received:** ____/____/____

**Granbury Independent School District
PTO / Booster Club Registration & Approval Form
High School and Middle Schools Only**

APPROVAL OF PTO / 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 PTO / Booster club no longer exists.

 Principal or Administrator Signature Date

DISAPPROVAL OF PTO / BOOSTER CLUB: I, _____
 (Principal or Administrator Name)

_____ at _____
 (Position) (School or Department Name)

Do not authorize _____ to become a PTO / Booster Club.
 (PTO / Booster Club Name)

 Principal or Administrator Signature Date

- **The original form should be sent to a representative of the PTO / Booster Club shown on the first page of this form.**
- **Please make copies of BOTH PAGES of this form & send along with a copy of your bylaws and a copy of your 501(c)(3) determination letter to:**
 - The Sponsor
 - The Principal or Administrator

After the principal/administrator has approved the PTO / Booster Club, the principal will send a copy of this form, your bylaws, and 501(c)(3) determination letter to the Business Services Department or their designee.

Granbury ISD PTO / Booster Club Information Sheet

Send an updated copy of this form to the Business Services Department and to your School Principal or Administrator as new officers are elected or as information changes.

1. Official PTO / Booster Club Name: _____

2. School Name: _____

3. Sponsor's Name: _____ Phone #: _____

4. Taxpayer Identification Number: _____

5. Official Mailing Address: PO Box / Street Address: _____

City, State & Zip Code: _____

6. Date of Change: _____ (If Election, Date Held: ____/____/____)

7. Current PTO / Booster Club Officers for the _____ School Year

Office Held:			
Printed Name:			
Mailing Address:			
Phone Numbers:	Home:	Work:	Cell:
E-mail Address:			

Office Held:			
Printed Name:			
Mailing Address:			
Phone Numbers:	Home:	Work:	Cell:
E-mail Address:			

By law, information on this page is subject to public information law and may have to be released to the Public if requested.

7. Current PTO / Booster Club Officers (Continued)

Office Held:	
Printed Name:	
Mailing Address:	
Phone Numbers:	Home: Work: Cell:
E-mail Address:	

Office Held:	
Printed Name:	
Mailing Address:	
Phone Numbers:	Home: Work: Cell:
E-mail Address:	

Office Held:	
Printed Name:	
Mailing Address:	
Phone Numbers:	Home: Work: Cell:
E-mail Address:	

Office Held:	
Printed Name:	
Mailing Address:	
Phone Numbers:	Home: Work: Cell:
E-mail Address:	

By law, information on this page is subject to public information law and may have to be released to the Public if requested.

7. Current PTO / Booster Club Officers (Continued)

Office Held:			
Printed Name:			
Mailing Address:			
Phone Numbers:	Home:	Work:	Cell:
E-mail Address:			

Office Held:			
Printed Name:			
Mailing Address:			
Phone Numbers:	Home:	Work:	Cell:
E-mail Address:			

Office Held:			
Printed Name:			
Mailing Address:			
Phone Numbers:	Home:	Work:	Cell:
E-mail Address:			

Office Held:			
Printed Name:			
Mailing Address:			
Phone Numbers:	Home:	Work:	Cell:
E-mail Address:			

By law, information on this page is subject to public information law and may have to be released to the Public if requested.

GRANBURY ISD

GUIDELINES FOR FUNDRAISERS

These guidelines have been developed to assist GISD in the management of the requests for and the conducting of various fundraisers each year. Fundraisers provide valuable resources to the district, but they must be reviewed and limited to maximize benefits to the students, faculty, and staff of Granbury ISD, as well as the parents, community members and merchants of the District.

The interpretation of policies FJ(LOCAL) and CFD(LOCAL) makes these guidelines applicable to any fundraiser sponsored by the school through provision of any staff time or access to school facilities. It also applies to any fundraiser, which is conducted to generate funds for a school sponsored or school approved activity. Any individual or group purporting to raise funds to benefit the district, its students or employees, must comply with Granbury ISD philosophy, policies and guidelines related to fund raising.

It is the philosophy of the administration that the District's state and local resources should provide funds needed to provide a basic, well-rounded program for all students. All parent groups should be established to provide the manpower and volunteer support for these programs and fund-raising should be a secondary function, not a primary function of any such group.

1. Before any fundraiser is proposed, a need or project should be identified and the projected costs of such project should be estimated, including any District departmental expenses that might be incurred in the installation or utilization of such project.
2. All proposals for fundraisers should be submitted no later than the end of the first six weeks' period of the school year. Fund-raising projects and activities generally shall be approved and placed on the District Activity Calendar by October 1.
3. Proposals must be submitted on the current GISD "Fundraiser Proposal" form.
4. Fundraisers conducted within the school or in the name of the school must be approved by the appropriate principal prior to submission to the Superintendent's office.
5. No more than two fund-raising activities per organization or approved charity will be approved in any school year. Activities such as tournaments, which bring general economic benefit to the community, may be exempt from this rule. Fundraisers, which provide activities for student participation, such as dances, may be exempt from this rule.
6. Fundraisers may not include any type of "door-to-door" sales and **students shall not** solicit the general public "door- to-door." Fundraisers that utilize catalog or brochure sales should be limited to family and friends and should not inundate the general public.
7. Fundraisers with similar or like activities to be conducted within the same time period may not be approved. Approval will be granted to these requests in the order of their receipt in the Superintendent's office.
8. Fundraisers should involve local merchandisers and businesses whenever possible, to promote the community and its citizens as much as possible.
9. Any person who orders materials or merchandise for a fundraiser without prior approval shall assume full responsibility for payment of that merchandise.

GUIDELINES FOR FUNDRAISERS CONTINUED...

10. Substantial risk is involved for loss of funds any time a number of students handle cash. Cash should be collected by sponsors on a daily basis and in accordance with Board Policy FJ(LOCAL) which limits the use of instructional time for the collection of funds. Cash must not be kept in desks or offices but should be turned in to the office and placed in a vault daily to reduce risk.
11. Fundraisers should not be tied to grades in any way. Under no circumstances are students to be given grades, given extra credit, or given a grade penalty by loss of credit because of participation, or lack of participation, in any fund- raising activity.

12. "Crowd-sourcing" will not be permitted for GISD PTO / Booster Clubs.

The following activities are considered service projects, which are also limited in the scope of fund raising, they will not be considered as one of a group's two fundraisers and do not need to be submitted for prior approval:

- Restaurant nights (not to exceed two times per semester per grade level)
- Fall School individual photographs (with all proceeds going into campus activity fund)
- Spring school group photographs (with all proceeds going into campus activity fund)
- Book Fairs (not to exceed two times per year with all proceeds going in library fund)
- Campus T-shirts (no more than two versions per year)
- Yearbook
- School store

The following activities are also considered service projects but must be submitted for approval on the Granbury ISD Request for Fundraiser Form prior to sponsoring such activity.

- Jump Rope for Heart
- Walkathon for American Heart Association
- American Cancer Society Activities
- Other charitable activities for which funds may be raised by students or school related organizations.

Reviewed 8/2022

GRANBURY ISD PTO / BOOSTER CLUB REQUEST FOR FUNDRAISING ACTIVITY

Organization: _____ Campus: _____

Permission is requested to conduct the following money raising activity: _____

Is this a GISD support group (PTA / PTO / Booster Club) event? _____ Yes _____ No

Is any third party vendor/business involved? _____ Yes _____ No

If yes, name of vendor: _____

Description of fundraiser and / or items to be sold: _____

Specific purpose(s) for which the net proceeds are to be used: _____

Starting Date of Activity: _____ Ending Date of Activity: _____

On Campus: _____ Yes _____ No Off Campus: _____ Yes _____ No

Location: _____

Time of Day: _____

I have requested permission to conduct a money-raising activity, and I will be responsible for the Accountability of all monies collected. Permission must be received from the District prior to conducting the activity.

PTO / Booster Club / PTO Requestor Name (please print)

PTO / Booster / PTO Phone #

PTO / Booster Club / Requestor Signature

Date

Sponsor / Coach Name (please print)

Sponsor / Coach Signature

Date

Principal or Designee Signature

Date

Athletic Director Signature (if applicable)

(For Central Office Use Only)

_____ **APPROVED**

Superintendent / Designee Signature

Date

_____ **DENIED**



GRANBURY ISD

PTO / Booster Club Multiple Fundraising Permission Request

*****This form may be used for any fundraisers that do not require the use of District facilities.*****

ORGANIZATION: _____

YEAR: _____

CAMPUS: _____

Permission is requested to conduct the following money-raising activity:

FR# District Use Only	Fundraiser (include description)	Purpose of Fundraiser	Begin Date	End Date	On/Off Campus	Notes (include products being sold: cookie dough/magazines, etc.)

PTO Representative (Please Print)

Date

PTO Requestor's Signature

Phone Number

Sponsor / Coach Signature

Date

Athletic Director (or Designee) Signature

Date

Principal (or Designee) Signature

Date

Assist. Superintendent

Date

**XYZ High School Spirit PTO / Booster Club
CASH BASIS FINANCIAL REPORT
From July 1, 20XX through June 30, 20XX**

Beginning Cash Balance as of July 1, 2014 \$5,235.46

INCOME

Concession Stand Sales	\$3,569.50	
Fall Dance	\$2,875.00	
Membership Dues (225 members)	\$5,625.00	
Program Ad Sales	\$9,502.25	
Uniform Income (212 new uniforms ordered)	<u>\$9,540.00</u>	
Total Income		\$31,111.75

EXPENSES

Competition Trip Expense	\$8,320.03	
Concession Stand Supplies	\$1,355.77	
Fall Dance Expense	\$2,589.10	
Miscellaneous Supplies	\$ 650.77	
Postage	\$ 236.29	
Program Ad Expenses	\$1,242.88	
School Donation (Sound System)	\$4,328.00	
Uniform Expense	<u>\$9,540.00</u>	
Total Expenses		<u>\$28,262.84</u>

Net Income (Loss) for Current Year 2,848.91

Ending Cash Balance as of June 30, 20XX \$8,084.37

Cash Basis Financial Report prepared by:

Printed Name	Title
Signature	/ / Date

**XYZ High School Spirit PTO / Booster Club
BALANCE SHEET
As of June 30, 20XX**

ASSETS

BankOne Checking Account	\$2,154.25	
BankOne Savings Account	\$5,112.77	
Accounts Receivable	\$3,458.00	
Prepaid Storage Rent	<u>\$ 300.00</u>	
TOTAL ASSETS		<u>\$11,025.02</u>

LIABILITIES & EQUITY

Liabilities

Accounts Payable	\$3,524.75	
Deferred Membership Income	\$ 500.00	
Scholarship Payable	<u>\$1,000.00</u>	

Total Liabilities \$ 5,024.75

Equity

Retained Earnings	\$1,135.12	
Net Income (Loss) From Current Year	<u>\$4,865.15</u>	
Total Equity		<u>\$ 6,000.27</u>

TOTAL LIABILITIES & EQUITY **\$11,025.02**

Balance Sheet and Income Statement prepared by:

Printed Name	Title
Signature	/ / Date

XYZ High School Spirit PTO / Booster Club
INCOME STATEMENT
For the Period of July 1, 20XX through June 30, 20XX

INCOME

Catalog Sales	\$9,129.18	
Donations	\$2,300.00	
Interest Income	\$ 38.00	
Membership Dues (100 members)	\$2,000.00	
Uniform Income (22 new uniforms ordered)	<u>\$ 770.00</u>	
Total Income		\$14,237.18

EXPENSES

Banquet	\$1,388.13	
Catalog Sale Expense	\$3,752.68	
Postage	\$ 32.66	
Scholarships	\$2,500.00	
Storage Rental	\$ 600.00	
Supplies	\$ 328.56	
Uniform Expense	<u>\$ 770.00</u>	
Total Expenses		<u>\$ 9,372.03</u>

Net Income (Loss) For Current Year **\$ 4,865.15**

**Granbury Independent School District
PTO / Booster Club Guidelines**

As incoming _____ , I have read the Granbury Independent School
(Officer Position)
District PTO / Booster Club Guidelines. I understand the procedures outlined in this document and
will adhere to its instruction. At any time should I have questions regarding procedures or information
outlines in this document, I will contact the District Executive Board for further instruction.

Signature

Date

***Maintain a copy of this manual for your reference.
Please return this signed document to the campus principal.***

**PTO / BOOSTER CLUB
CONTRACTOR ACKNOWLEDGEMENT FORM**

I understand that I am performing work for the _____
PTO / Booster Club as an independent contractor.

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

Signature

Date

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 offence. *Disqualifying criminal history 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) 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 PTO / 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

Contact List

In addition to your Sponsor, other helpful contacts are provided below:

General Issues

Jimmy Dawson

Assistant Superintendent, jimmy.dawson@granburyisd.org

817-408-4009

General Issues

Tammy Clark

Assistant Superintendent, tammy.clark@granburyisd.org

817-408-4009

Financial & Facilities Issues

Emmett Whitefield

Chief Financial Officer, emmett.whitefield@granburyisd.org

817-408-4015

Athletics

Dwight Butler

Athletic Director, dwight.butler@granburyisd.org

817-408-4080

Fundraisers

Jimmy Dawson

Assistant Superintendent, jimmy.dawson@granburyisd.org

817-408-4009

Future Farmers of America (FFA)

Todd Gibson

Director of Career and Technical Education todd.gibson@granburyisd.org

817-408-4280

Other Important Phone Numbers

STATE

Competitions and Rules

University Interscholastic League (UIL)

www.uiltexas.org

512-471-5883

Incorporations

Texas Secretary of State

www.sos.state.tx.us

512-463-5555

Raffles (Texas Occupations Code 2002)

<http://www.statutes.legis.state.tx.us/Docs/OC/htm/OC.2002.htm>

Texas Attorney General

512-463-2100

(Consumer Protection for Charities & Non-Profits)

Sales Tax (Sales Tax Permit, Sales Tax Exemption, Sales Tax Reports, and Franchise Tax)

Texas Comptroller's Office General Information

www.cpa.state.tx.us/taxinfo/sales/index.html - (includes Searchable Taxpayer Information Databases)

1-800-252-5555

Exempt Organization Department

www.cpa.state.tx.us/taxinfo/exempt/index.html ext. 34142

1-800-531-5441

FEDERAL

IRS Exempt Status as a 501(c)(3) Organization and Tax Returns

Internal Revenue Service (IRS)

General Information

www.irs.gov

1-800-829-1040

Tax-exempt Organizations

www.irs.gov (Select Charities & Non-Profits)

1-877-529-5500

Tax Forms & Publications

www.irs.gov (Select Forms & Publications)

1-800-829-3676

Texas Department of Agriculture Nutrition - Policy & Competitive Foods

512-463-7476

**GRANBURY ISD PTO / BOOSTER CLUB INFORMATION
COMMENT SHEET**

What I liked about the guidelines: _____

What I would like to see included: _____

What needs to be improved: _____

If you need additional space, please fill free to use the reverse side of this page. We appreciate your input and we hope that this booklet will be helpful to your organization.

You may return this form to:
Granbury ISD - Business Services
217 N. Jones
Granbury, TX 76048