

# Barbers Hill ISD Booster Club and Support Organization Training

2019-20



# Board Policy

- GE (Local)
  - Board must approve ALL Booster Clubs prior to inception
  - Clubs shall function consistently with District philosophy and objectives
  - Clubs must follow UIL guidelines as applicable
- 501c (3) status
  - Clubs must obtain a tax exempt status 501 (c)(3).

# District Contacts

- Becky McManus, Asst. Superintendent of Finance  
[bmcmanus@bhisd.net](mailto:bmcmanus@bhisd.net) 281-576-2221 ext 1292
- Chelsea McDaniel, Business Manager  
[cmcdaniel@bhisd.net](mailto:cmcdaniel@bhisd.net) 281-576-2221 ext 1246
- Kim Kunk, Accounting Specialist  
[kkunk@bhisd.net](mailto:kkunk@bhisd.net) 281-576-2221 ext 1259
- Dana King, District Receptionist  
[danak@bhisd.net](mailto:danak@bhisd.net) 281-576-2221 ext 0

# District Designees

- Designees
  - Band Director (Band Booster Club)
  - Athletic Director (Athletic Booster Club)
  - Campus Principal (over all other Clubs)
- Designees may assign organization sponsors or coaches to work directly with Clubs.
- Respective designees must be invited to all Club meetings and events.

# Booster Club Guidelines

- Website link: [Booster Club/Support Group Information](#)
  - Link includes Guidelines, Training Presentation, Calendar and Forms
- UIL Guidelines:  
<http://www.uiltexas.org/policy/booster-club-guidelines>
- BHISD Board Policy GE (LOCAL)  
<https://pol.tasb.org/Policy/Code/280?filter=GE>

# Why Training Requirements?

Often, a friend nominates another friend to share the joy of being a Booster Club officer. Many times individuals enter the roles without expectations of the legal requirements to fulfill the roles.

# Authoritative Guidelines

- Booster Clubs/Support Groups represent BHISD. It is necessary to follow the guidelines set forth in federal and state law as well as UIL and district guidelines.
- Training is done to protect our parents, patrons, and most importantly, our students. All laws and district policies must be followed.
- The UIL Booster Club Guidelines do not necessarily include all rules that may apply to your organization. For specific questions, you should contact the UIL directly.

# Fundraising

- Maximum of two (2) fundraisers per semester
  - Exception: Project Graduation is allowed four (4) per semester.
  - Continuous sale of spirit apparel not counted toward the two fundraising limit
  - Non-school related tournaments, games or other competitions are not included in the two fundraising limit
- A Booster Fundraising Permission Request must be turned in for approval at least two (2) months prior to start of event.
- Fundraisers must be appropriate for school environment
- Both the Band Director, Athletic Director or Principal and the Asst. Superintendent of Finance must approve fundraisers prior to the fundraising event
- Door-to-door solicitations are not allowed
- Raffles may only be conducted by Clubs with IRS approved 501(c)(3) status
- Student involvement in Booster Club fundraisers should be on a voluntary basis only
- A Booster Results From Fundraiser form must be completed and turned into the appropriate designee within one (1) week of last day of fundraising period.



# Special Notes:

- Per the IRS – Booster Clubs cannot require that members participate in a fundraiser nor require that each member raise a certain amount. In addition, the IRS stipulates that a member who does not participate in a fundraiser would be entitled to the same benefits as those members who did participate.

# Booster Club Donations

- Donations will be made to the District and credited to the appropriate program
- Donations fall under board policy CDC (Local)
  - Donations must have a purpose consistent with District purposes;
  - Donations shall not place restrictions on the school program;
  - Donations shall not require the endorsement of a business product; and
  - Donations shall not conflict with policies or actions of the Board or public law.
  - All donations will have to be Board approved.

# Managing Booster Club Funds

## Bank Accounts

- Controls
  - Require two signers on bank accounts
    - Designee may not be a signer on bank accounts
    - EIN required by bank to open account (cannot use District EIN)
    - Cannot use District address
  - Monthly review of bank statement by person other than treasurer or signer of checks
    - Review front and back of check for propriety
    - Each check or debit card transaction must have supporting documentation
    - Verify number of cancelled checks match the number printed on bank statement
    - Evaluate deposits for completeness
  - Bank reconciliation completed within 30 days
  - Review and sign off of bank reconciliation by independent party

# Managing Booster Club Funds

## Handling of Cash

- Controls over cash and receipts
  - Deposits made daily for \$250 or more
  - All monies should be deposited before a holiday or weekend
  - Night deposits for large sums are recommended
  - Itemized receipts supported by documentation
    - Cash receipt
    - Ticket sales record
    - Tabulation of monies with two signatures
  - Cash verified under dual control
    - At conclusion of fund raiser and when changing hands
  - Cash safeguarded at all times
  - Cash should never be maintained at member's home
    - Deposit funds on day of event

# Managing Booster Club Funds

## Oversight

- Oversight controls
  - Treasurer should provide written monthly financial reports to membership
    - Bank account balance
    - Receipt and disbursement activity since last report
    - Comparison of budget to actual receipts and expenses
  - Complete a financial recap after each fundraiser
  - Annual audit by independent parties
  - Annual submission of financial report to District Business Manager

# Reporting Requirements

Booster Club/Support Group Quick Reference		
Item Due	Date Due	Submit to:
Bylaws	Initial formation and/or when changes are made	Assistant Superintendent of Finance
Officers Acceptance Form	Annually and/or as changes are made	Business Manager
Audited Financial Statements	June 30th of each year	Business Manager
GASB 39 Form	June 30th of each year	Business Manager
Club/Group Information Sheet	After officers are elected or as changes are made	Business Manager and Campus Principal/Administrator
Booster Fundraising Permission Request Form	2 months prior to desired fundraising start date	1st Approval: Campus Principal/Administrator
		2nd Approval: Assistant Superintendent of Finance
Booster Results from Fundraiser	within 1 week of the last day of the fundraising period	1st Approval: Campus Principal/Administrator 2nd Approval: Assistant Superintendent of Finance
		updated 07/2019

# Governmental Accounting Standards Board (GASB) No. 39

- GASB 39 requires that an auditor evaluate and assess as to whether an entity provides material support to a school. If material support exists, then that entity's financial information is required to be included in a school's financial statements and disclosed.

# Booster Club Audit Requirements

- Audit must be done annually in one of two ways:
  - Organizational Review Committee- comprised of at least two (2) non-officer members and the designee of the Booster Club (not the President or Treasurer)
  - Outside CPA
- Must be signed by all members of the committee
- Submitted to Business Office by June 30th
- See BHISD Booster Club Guidelines



**Booster Club**  
**Cash Basis Financial Report**  
**From July 1, 2013 through December 31, 2013**

Beginning Cash Balance as of July 1, 2013 \$5,000

**INCOME**

Fundraising Activity #1	\$15,000
Fundraising Activity #2	\$10,000
Concession Sales	\$7,500
Merchandise Sales	\$5,000
Donations	\$2,000
Other Income	\$500
	\$500

Total Income \$40,000

**EXPENSES**

`	\$5,000
Fundraising Activity #2 Expenses	\$5,000
Concession Supplies	\$2,500
Merchandise Products	\$3,000
Travel Expenses	\$2,000
Donations to District Program	\$10,000
Other Expenses	\$500
	\$500

Total Expenses \$28,000

Net Income (Loss) \$12,000

**Ending Cash Balance as of December 31, 2013 \$17,000**

# Reference List

- Internal Revenue Service-Non Profit Section  
1-877-829-5500
- Texas State Comptrollers Office-Exempt  
Organizations 1-800-252-5555
- University Interscholastic League 1-512-471-  
5883
- Texas Secretary of State 1-512-463-5555
- Texas Attorney General [www.oag.state.tx.us](http://www.oag.state.tx.us)  
Houston Office 1-713-223-5886