



Booster Club / Parent Organization Guidelines

January 15, 2025

MISSION STATEMENT

Elgin ISD ensures a high-quality education that guarantees a life-changing experience for all.

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FORMATION OF BOOSTER CLUB/PARENT ORGANIZATIONS

In order to form a new booster club/parent organization, the group must first receive approval from Elgin ISD Administration. This request is submitted via the Elgin Independent School District Booster Club/Parent Organization Registration and Approval Form. This form may be obtained by contacting the Elgin ISD Business Office. Once the form is completed and received, the campus principal, Executive Cabinet representative, and CFO must review and approve the registration and approval form. Once approved, the CFO will notify the Executive Cabinet of the establishment of the new Booster Club/Parent Organization.

_____, Campus Principal

Signature and Date

_____, Executive Cabinet Representative

Signature and Date

_____, CFO Cabinet Notification

Signature and Date

Upon approval, the new booster/parent organization must provide the District's Chief Financial Officer (CFO) with their organization's IRS 501(c) (3) determination letter.

Articles of Incorporation

A non-profit organization is created by filing articles of incorporation with the Secretary of State in accordance with the Texas Non-Profit Corporation Act. A non-profit corporation is characterized by the fact that none of the income of the organization is distributable to members, directors, or officers.

The completion of the two-page Form 202 – Articles of Incorporation Pursuant to Article 3.02 Texas Non-Profit Corporation Act is sufficient to meet all six required articles for incorporation. This form is available on the Secretary of State's website (refer to the References page of this document for the website address). Two copies of the signed Form 202 should be submitted along with a filing fee.

Upon acceptance, a certificate of incorporation will be issued which serves as conclusive evidence of corporate existence

STATE AND FEDERAL REPORTING

Application for Federal Tax Exempt Status

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

Upon acceptance of the organization's exempt status by the Internal Revenue Service, a determination letter will be received as evidence of approval. The letter should be kept in a safe,

Annual Filing Requirements

Every booster/parent organization exempt from federal income tax under section 501(a) is required to determine the necessity of filing an annual Form 990, Return of Organization Exempt from Income Tax. Consult with your tax professional or the IRS for additional assistance.

ORGANIZATION

Each booster/parent organization must develop and maintain bylaws that are jointly reviewed on an annual basis by the campus principal and the booster/parent organizations officers. Copies of the organization's bylaws must be submitted to the District's CFO.

The bylaws should contain the detail of the rules of membership. This document must address the organization's fiscal year, organizational structure and the method used to elect officers. Only active members in good standing shall be permitted to hold office or vote upon any matter of business of the organization.

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

Only one family member may run for and serve as an officer. This shall include relatives by blood and marriage. Refer to (DBE) LEGAL regarding definition of relatives.

At a minimum, the booster/parent organization shall elect the following officers on an annual basis—President, Vice-President, Secretary, Treasurer and Parliamentarian.

President

Typically, the president of a booster/parent 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 booster/parent activities;
- Resolve problems in the membership;
- Regularly meet with the treasurer of the organization to review the organization's financial position;
- Select an officer as the designee to receive bank statements through the mail at their home address. This individual shall not be a signer on the account. Upon receipt, the designee should review the activity on the bank statement and canceled checks for reasonableness. This provides an independent review by an individual not associated with disbursement activity.
- Schedule annual audit of records or request an audit if the need should arise during the year;
- Perform any other specific duties as outlined in the bylaws of the organization.

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;
- Perform other specific duties as outlined in the bylaws of the organization.

Note: Larger booster/parent organizations may find it necessary to elect several vice presidents with responsibility over differing areas. Such positions shall be clearly defined in the bylaws of the organization.

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 minutes of the meetings, and have a thorough knowledge of parliamentary law and the organization's bylaws. The major duties include, but are not limited to, the following:

- Report on any recommendations made by the executive board of the booster/parent organization if such a governing board is defined by the bylaws;
- 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 meetings of any executive board meetings in a prescribed format;
- Maintain records of attendance of each member;
- Conduct and report on all correspondence on behalf of the organization;
- Other specific duties as outlined in the bylaws 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 and prescribed in the local bylaws or as authorized by action of the association. All persons authorized to handle funds of the association should be covered by a fidelity bond obtained through an insurance company in an amount based upon 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 within the bylaws of the organization;
- Issue a receipt for all monies received and deposit said amounts on a weekly basis (daily if receipts on hand exceed \$ 250.00);
- Present a current financial report including bank statements, bank reconciliations, and financial statements to the executive committee within thirty days of the previous month end; copies should be available for review by the general membership if requested.
- File current financial reports at the end of each year (by June 15th) with the Chief Financial Officer of the District;
- 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 year;
- Other specific duties as outlined in the bylaws of the organization.

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

Parliamentarian

The primary duty of the parliamentarian is to advise the presiding officer on parliamentary law and matters of procedure when requested. The president or presiding officer of the organization alone has the power to make decisions or rule on a point of order. Thus, after the parliamentarian has given his advice, the presiding officer must make the ruling to the organization – he/she is not obligated to follow the recommendation of the parliamentarian. The parliamentarian should be thoroughly familiar with the bylaws and any standing rules of the group on which he/she serves. A copy of *Robert's Rules of Order* should be maintained by the organization and referenced as needed.

Special Committees

Special committees are created for a specific purpose and voted upon by the membership. The committee is automatically dissolved as soon as that purpose is accomplished and the committee report is made. Special committees should complete their assignments within the current school year. If the objectives are not met at the end of the school year, officers will be required to reappoint members of the committee for the following year until the purpose of the committee has been achieved. Individuals who have a conflict of interest shall not be allowed to serve as members of the committee. For example, senior parents would not be included on a scholarship committee since their child is a potential recipient of the monies.

Nominating Committee

The nominating committee is formed from the organization's membership in the spring of each year. The purpose of the committee is to recommend various members of the organization for office in the coming school year. The nominating committee should be charged with soliciting recommendations for officer positions within the organization. The committee should then contact the potential candidate directly to ascertain their willingness and desire to serve. The nominating committee should report back to the membership on their results in the spring (typically by mid-April) so that elections may be held.

Audit Committee

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

- Verify the accuracy of the Treasurer's financial reports;
- Ensure that the club's cash balances are accurate;
- Determine that established procedures for handling booster/parent funds have been followed;
- Ensure that expenditures occurred in a manner consistent with the organization's bylaws;
- Ensure that all revenues have been appropriately received and recorded.

The audit committee shall make a report to the general membership upon completion of the audit. Any discrepancies noted shall be brought to the attention of the president of the organization and a resolution reached prior to presentation. All officers of the organization shall make records available as requested by the committee. Suggested audit procedures are included in Appendix A of this document.

Election of Officers

The election of officers of the organization will occur annually within the timelines and manner prescribed by the booster/parent organization bylaws. Typically the election of officers should occur by May of each year so that the newly elected officers may be in place for the start of the next school year. **The transfer of records and audit of the accounts should be complete no later than July 1st of each year.**

Officers may be elected in a variety of methods (simple majority, secret ballot) in accordance with the organization's bylaws. The election of officers should be from a slate of officers presented by the nominating committee in the spring of each school year. Recommendations may also be taken from the floor at the time of the vote in accordance with *Robert's Rules of Order*. At no time should officers be appointed without the input and approval of the membership.

Standards for Meeting

Notice of all meetings of the booster/parent organization should be published at the campus seventy-two hours prior to the meeting date. The notice should clearly indicate the date and time of the meeting and the items to be discussed. In order to provide an optimum level of communication and teamwork, booster/parent organizations meetings should be held in the presence of the campus principal or other school sponsor. **Business determined at meetings without adequate campus representation (principal or sponsor) shall be considered null and void.**

Rules for Dissolution

To dissolve a booster/parent organization, a resolution shall be adopted by the organization (or the executive board if the organization is inactive) stating that the question of such a dissolution be submitted to a vote at a special meeting of the members having voting rights. At least 30 days prior to the meeting, written or printed notice shall be given to each member entitled to vote stating that the purpose of such meeting is to consider the advisability of dissolving the organization. The booster/parent organization must determine the distribution and usage of treasury monies and other assets before dissolution. In order to comply with 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/parent 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.

Record Keeping

The secretary and treasurer of the organization shall turn records over to the incoming officers within 30 days of election. Records should be kept for a period of 7 years for audit purposes.

FINANCIAL INFORMATION

General

Booster/parent organizations are required to establish a checking account at a local bank, credit union, or other reputable financial institution. *Checks should require the signature and authorization of two club officers.* **The use of debit cards is strictly prohibited.** Bank statements should be reconciled within 30 days of the date of the statement to ensure that possible inaccurate transactions are identified and communicated to the financial institution for correction.

There are a wide variety of computerized accounting packages available to assist the organization in accurately accounting for financial transactions. Each organization should adopt an accounting package or computerized accounting method which will meet the needs of the organization for several years. Software packages should be evaluated based upon their ease of use, cost, and required training.

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 or at the annual audit.

Financial Reporting to 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, booster/parent organizations are required to submit to the District's Chief Financial Officer end-of-year financial statements (including balance sheet and income statement). Financial Statements should be submitted June 15 each year. Included in Appendix B is additional information related to requested financials.

Financial goals and budget must be submitted to the district's Chief Financial Officer by October 1st annually.

Cash Receipt Procedures

All cash collections received by the booster/parent organizations 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 (tabulation of monies collected form, cash receipt form, ticket sales record, etc.). Such documentation shall be readily available for audit purposes.

Deposits shall be made daily if the total receipts on hand exceed \$250. If daily receipts are less than \$250, deposits shall be made within one week even if the receipts for all days combined are less than \$250. 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:

- 1) Separate all currency and coins by denomination and carefully count and record it in the appropriate section of the bank deposit form.
- 2) A tape may be run of any checks included in the deposit rather than indicating the checks individually on the deposit slip form. A copy of the tape should be retained with your copy of the deposit records.

- 3) Total the deposit slip.
- 4) Tally the pre-numbered cash receipts and make certain that this total matches the deposit total.
- 5) Attach the cash receipt verification with a copy of the deposit slip and file in date order.
- 6) Always have two people count cash receipts (cash/coin/checks) and verify that the amounts are correctly recorded on the deposit slip.
- 7) 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.

Petty Cash

Each booster/parent organization may maintain a small petty cash account. Strict controls must be maintained by keeping petty cash in a locked box accessible by only the treasurer and one other officer. Control of the petty cash account by a district employee is not allowed. The petty cash funds should be used for emergency purchases only. All other purchases should be made with a booster/parent organization's check.

Upon disbursement through the petty cash account, a receipt for the purchase should be retained. At any given time, the amount of petty cash remaining and the aggregate total of receipts on hand should equal the amount of the established petty cash account.

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 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 Disbursements Journal
- Cash Receipts Journal
- General Ledger

Compare the adjusted bank balance to the adjusted cash balance to make sure that they are in agreement. If they are not, the reconciliation is NOT complete. Examine the prior month's reconciliation to ascertain that all items have been posted and/or corrected.

If at all possible, a computerized reconciliation program should be used in conjunction with the organization's financial package.

In addition to the reconciliation, the cancelled checks or imaged copies of checks should be reviewed to ensure that the payee is consistent with that identified in the check register and endorsements on the check are reasonable.

Disbursement of Funds

At the outset of the school year, financial goals, including a budget of anticipated revenue and expenditures should be developed and submitted to the District's Chief Financial Officer by October 1st. Prior to a disbursement, the request to expend funds should be compared with the budgeted expenditures. Disbursements outside the scope of the budget or line items that exceed the approved budget should require a vote by the general membership. A direct payment to a district employee is not a permitted use of booster/parent funds, nor is the purchase of alcoholic beverages.

Booster/parent organizations may not contribute funds in an effort to increase the personnel allocations and/or stipends of a particular program.

A disbursement voucher should be completed for all expenditures regardless of the amount. The appropriate supporting documentation (invoices, receipts) should then be attached to the disbursement form and filed in check number order. At no time should a check be issued without the appropriate supporting documentation.

To ensure compliance with UIL guidelines governing athletic and band activities, all booster/parent organization disbursements relating to District programs or students shall require the approval of the appropriate campus director.

1099 Requirements

Internal Revenue Service guidelines require that all payments for services in excess of \$600.00 made to an individual by a booster/parent organization be reported on a form 1099 on an annual basis. The booster/parent organization should secure an IRS form W-9 from the provider at the time of service to ensure that the organization has an accurate record of the tax payer identification number. The organization must then issue a form 1099 to all qualifying vendors performed in the calendar year by January 31st. The following guidelines can be used to determine if reporting is required:

- **Risk of profit or loss** - Independent contractors realize a profit or sustain a loss based on their success in performing the work or service.
- **Continuing relationship** - The relationship between an independent contractor and employer ends when the job is done.
- **Compliance with instructions** - Independent contractors cannot be told when, where, or how to do the job.
- **Training** - Independent contractors do not go through any type of instructional training period with a more experienced employee to learn how to do the job. Independent contractors specialize in the field in which they have been employed and do not require training.
- **Personal Service required** - The right of an independent contractor to substitute another's services without the employer's knowledge shows that one particular individual's personal services are not being required by the employer.
- **Integration into the business** - The success or continuation of the business is not dependent on the independent contractor's performance of the service.

- **Control over the hiring, supervising, and paying of assistants** - Independent contractors maintain control of their assistants. The employer contacts the independent contractor if there is a problem, and the employer pays the independent contractor for the work done. The independent contractor then pays the assistants directly.
- **Set hours of work** - An independent contractor sets working hours.
- **A full-time work requirement** - An independent contractor has the availability to work for more than one client.
- **Working for more than one firm** - An independent contractor has an established business in which they work for more than one firm.
- **Worker's availability to the general public** - An independent contractor makes services available to the public on a regular and consistent basis.
- **Working on the employer's premises** - An independent contractor works off-premises unless the nature of the service to be performed requires attendance at the employer's work site.
- **Required work order or sequence** - An independent contractor does not need to be told in what order or how to do a job as he/she is considered an expert in the field.
- **Required reports** - An independent contractor is not required to submit oral or written reports.
- **Payment by the hour, week, or month** - An independent contractor is paid in a lump sum fee basis when the job is done. An invoice must be generated to substantiate the payment.
- **Payment of business or travel expense** - An independent contractor is responsible for his/her own business or travel expense. If paid by an employer, the employer must include the expense amount in the independent contractor's 1099 (unless you can verify an accountable plan).
- **Furnishing of tools and materials** - An independent contractor has the necessary tools and materials to do the job.
- **Investment in facilities** - If the independent contractor maintains an office on the employer's premises, he/she must pay a rent or lease payment for the office space as well as the overhead.
- **Employer's discharge rights** - An independent contractor cannot be terminated as long as he/she is fulfilling the contract.
- **Worker's termination rights** - An independent contractor may be held financially responsible for any loss the employer may suffer due to an incomplete, inaccurate or unsatisfactorily completed contract.

The Internal Revenue Service website should be accessed for appropriate 1099 reporting requirements and forms.

FUNDRAISING

Prior to Oct. 1st of the school year and 30 days prior to any fundraising event, all booster/parent organizations shall complete a fundraising application for each type of planned, scheduled or anticipated event and receive the approval of the campus principal. A copy of this approved application must be forwarded to the Business Office. This application details the vendor (if any), product to be sold or service to be rendered, and the estimated sales proceeds.

In order to obtain the best pricing available, booster/parent organizations are encouraged to obtain three written quotes prior to making large purchases. For substantial purchases, obtaining formalized bids is strongly recommended.

Individual Accounts

In the past, it has been customary for booster/parent organizations and other supporting organizations to credit “individual” student accounts based on a parent’s participation in fundraising events. The credit was based on a proportionate share of what they “earned” during the fundraiser.

This practice jeopardizes an organization’s tax-exempt status with the Internal Revenue Service as tax-exempt organizations must benefit a group as a whole instead of benefiting individual members of a group. **Booster/parent organizations may not maintain individual accounts that are earmarked for a particular individual.**

Fundraising Participation Quotas

Booster/parent organizations cannot require a member to participate in fundraising activities. Coupled with this, members cannot be required to sell or raise a certain amount. Both of these practices may jeopardize an organization’s tax-exempt status with the IRS.

Raffles

The Charitable Raffle Enabling Act (“CREA”) permits “qualified organizations” to hold up to two raffles per calendar year, with certain specified restrictions. The language of the law is very technical. If your organization is considering holding a raffle, you should check the statute to be sure your organization qualifies. *Excerpt from Ken Paxton Attorney General of Texas website, under Charitable Raffles and Casino/Poker Nights.*

If the organization determines it is eligible, it is also critical that qualified organizations carefully research the “specified restrictions” they must follow in order to conduct these raffles.

Student/Sponsor Involvement

Students are allowed to participate in booster club/parent organization fundraising events, but they should not be the primary sellers. It is highly recommended that students not be allowed to handle money, but if they do, it must be under the direct supervision of a booster club/parent organization member. The District is never liable for missing funds from any booster club/parent organization fundraising event. This includes fundraisers when students are allowed to handle money.

No booster club/parent organization fundraising of any kind (food or otherwise) is permitted during the school day.

Elgin ISD sponsors shall not hold product or money for booster club/parent organization fundraisers.

GUIDELINES FOR CONDUCTING A CONCESSION

Application

Before any concession can begin, a fundraiser request form must be completed by October 1st and turned in 30 days in advance of the event to the campus principal for approval.

Reminder: Per Health Department Regulations, if you will be selling unpackaged items (Ex. Hot dogs, nachos, Frito pies, etc.), a Certified Food Handler must be present to prepare and serve this food.

General Responsibilities

Establish responsibilities before volunteers arrive.

- Stocking and restocking
- Cash management
- Inventory purchasing
- Stand maintenance and upkeep
- Stand set up and tear down
- Selling

Create instructions and/or checklists for each duty.

Inventory Management & Reconciliation

It is critical to maintain a log of what you purchased, sold, and what is left in inventory. A standard template is available to keep track of inventory and concession revenue (see Appendix H).

Note any discounted items separately at the end of your log so that it is evident when “reduced prices” are granted. This is common when games/events are coming to an end and there is a surplus of inventory that needs to be sold. If inventory is given away, list the description, quantity, and the value of the quantity that was given away under the “Inventory wasted” section of the template.

Recommendations

Basic Equipment: Cash Box (have enough small bills and coins for early transactions), Calculator, Tape, Menu Boards, Latex Gloves, Microwave, Cleaning supplies, Hand Sanitizer, Garbage cans, First Aid Kit, Paper Towels, etc.

Menu Specific

To avoid waste and make clean-up easier consider making hot foods available only during limited hours. Purchase pre-packaged items to make inventory control more manageable.

SALES TAX

Booster/parent organizations are exempt from sales tax when making purchases. However, when making sales, sales tax must be collected. For purposes of sales tax, a calendar year is considered the reporting year (January 1 – December 31).

Taxable Status of Purchases

- A booster/parent 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 booster/parent organizations to secure exemption from sales and excise taxes. Booster/parent organizations 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 athletic teams, bands, etc. on authorized school trips are exempt from sales tax if the organization contracts for the meals. The booster/parent organization must pay for the meals with a booster/parent organization check and provide an exemption certificate.
- Individual members of the athletic team, band, etc., may not claim exemption from the sales tax on the meals they purchase while on a school authorized trip.

Collection and Remittance of Sales Taxes

The booster/parent organization shall collect sales tax on all taxable sales.

When imposing sales tax, the organization has the option of :

- Adding the tax to the items selling price - thus, if the selling price of an item were \$2.00 and the tax rate were 8.25%, the school would collect \$2.17 ($\2.00×1.0825) from the buyer for each item sold.
- Absorbing the tax in the items selling price - thus if the item sold for \$2.00 including tax, the school would retain \$1.85 and remit \$0.15 for sales tax. If this method is used, divide the total sales by 1.0825 (assuming a tax rate of 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

Some examples where school and school related organizations need not collect sales tax are:

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

Some examples where state and local sales taxes that should not be collected are:

- Any other item sold as personal property (i.e. school pictures, uniforms, sweaters, 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 Comptroller's guideline. Further information can be found on the Comptroller's website included in the References section of this document.

Tax-Free Sales Days

A qualified exempt organization may conduct two one-day tax-free sales each calendar year. For the purposes of this exemption, one day is counted as 24 consecutive hours and is based on a calendar year. The exemption does not apply to any item sold for more than \$5,000 unless it is manufactured by the organization or donated to the organization and not sold back to the donor.

DONATIONS

In accordance with District Policy DBD Local, school district staff “shall not accept or solicit any gift, favor, service, or other benefit that could reasonably be construed to influence the employee’s discharge of assigned duties and responsibilities.” Students are also discouraged from accepting gifts of value. Students engaged in UIL activities shall not accept gifts except as provided by *UIL Constitution and Contest Rules*.

Donations to the District shall become the sole property of the District and not of the accepting organization. Donations should be earmarked for a specific purpose as indicated by the donating organization.

Gifts to the District must meet the following criteria:

- Must have a purpose consistent with District purposes;
- Shall not place restrictions on the school program;
- Shall not require the exclusive endorsement of a particular business product;
- Shall not conflict with policies or actions of the Board or public law;
- Shall not require extensive un-forecasted District resources or maintenance;
- Shall meet established curriculum guidelines.

To be deductible as a charitable contribution, a payment to charity must be a gift. A gift to charity is a payment of money or transfer of property without receipt of adequate consideration and with donative intent. Generally Accepted Accounting Principles require that the asset be recorded at its fair market value at the time of the donation. The District will make no determination of value for IRS purposes.

TITLE IX

Title IX is a federal law enacted in 1972, which protects individuals in education programs or activities from discrimination based on sex. It states that “No person in the United States shall on the basis of sex, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity receiving federal financial assistance.”

Title IX, which is promulgated by the U.S. Department of Education, applies to all aspects of education and related programs, not just athletics. It requires that equal opportunities be provided for members of both sexes. It does not require that each team receive exactly the same services and supplies, but rather that the male and female programs, collectively, receive comparable levels of service, facilities, supplies, etc.

Since booster/parent organizations funding and activities are included in the analysis of the District’s compliance with Title IX, booster/parent organizations should have an awareness of the law and the District’s requirement for compliance.

SCHOLARSHIP PROGRAMS

Booster/parent organizations must ensure that their scholarship programs follow the procedures outlined in their by-laws and/or other scholarship program guidance documents for their organization. If changes are needed to these guidelines, the booster/parent organization must have its members vote on those changes.

CAMPUS FACILITIES IMPROVEMENT POLICY

This policy applies to all building improvement projects initiated by non-EISD organizations such as booster/parent organizations. Facility improvement projects should be requested through the submission of the facility improvement request form by the campus administrator. In addition, we are proactively pursuing water conservation efforts District-wide. For this reason, donated trees or other live plant materials which divert from District standards will be the responsibility of the individual campus to keep maintained and watered.

The facility improvement request form must be approved by the campus administrator and sent to the EISD facilities department for final approval. All projects must receive written approval before commencement of work.

Please note that where alteration of the physical building is involved, the approval process must be run through the Superintendent’s cabinet.

Approval requirements:

1. Facilities improvement request form completed.
2. Written description of improvement along with any drawings or sketches including handicap accessibility, fire-safety issues and construction materials to be used.
3. Letter of compliance. If the improvement involves construction of any kind then a letter signed by an appropriate professional (e.g. Architect, Engineer) is required stating that the improvements have been designed and reviewed to comply with current codes and standards by the local, state & federal ordinances for safety and accessibility.
4. If the donated value exceeds \$50,000, then school board approval will be required.

DISTRICT SERVICES

Employer Identification Number

The EISD Employer Identification Number is not available to booster/parent organizations for use on checking accounts.

Safekeeping

Booster/parent organizations may not store goods or funds on campus for safekeeping.

REMINDERS

The following guidelines apply to all booster/parent organizations. If a question should arise which cannot be resolved at the campus level, the appropriate Chief Financial Officer should be contacted for clarification.

- Failure to follow policies and procedures of the District may result in refusal by the campus principal to allow related activities on the campus.
- All meetings shall be public and announced in advance in accordance with the bylaws;
- The campus administrator or designee must be present at all booster/parent meetings;
- Any action taken at the meeting will be subject to review and revocation of the sponsor or principal;
- The regular school program and extra and co-curricular activities of the school and programs sanctioned by TEA, UIL and district affiliated organizations will take precedence over booster/parent activities;
- Parents and booster/parent organizations' members are expected to follow the same standards of conduct as district employees when chaperoning, sponsoring or attending student activities, including rules in the campus handbook;
- Each individual student's 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 to be 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.
- There will be no student activities, parties, meetings, travel, or other gathering in the name of the school organization or booster/parent organization unless prior permission has been received from the sponsor and the principal or the sponsor is present. All activities will be under the auspices of the school and the district.
- School employee and student planning and preparation for activities supported by the booster/parent organization will occur outside the school day or as approved by the principal.
- Participation in any activity or travel associated with booster/parent activities is a privilege and not a right for all involved. All student and employee travel will be under the auspices of the school and all participants will be approved by the sponsor and principal.
- No cash will be given to any school employee to use at his or her discretion;
- The purchase or consumption of alcoholic beverages 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.
- Booster/parent organizations may not contribute funds in an effort to increase the personnel allocations and/or stipends of a particular program or campus without the express written approval of the Superintendent.
- Upon dissolution of a booster/parent organization, a private termination letter ruling should be requested from the Internal Revenue Service.

15 Passenger Vans

Federal law prohibits dealers from selling or leasing 15 passenger vans for use in transporting students for school related activities. This is due to a number of factors including:

- the high rollover tendencies that have been linked to their high center of gravity
- the fact that users tend to overload vans with individuals and equipment
- vans, in many cases, are driven by teachers, coaches, and parents that are not qualified or do not have sufficient training to effectively operate vehicles of this size and weight
- maintenance and inspection requirements are much lower than school buses

Because of the risks associated with 15 passenger vans, booster/parent organizations and other organizations may not purchase, lease, or otherwise utilize 15 passenger vans to transport District employees, students, or equipment.

REFERENCES

Web Sites

EISD Web Site	www.elginisd.net
Internal Revenue Service	www.irs.gov
UIL	www.uiltexas.org
State Comptroller	www.comptroller.texas.gov
Secretary of State	www.sos.state.tx.us

Phone Numbers

State Comptroller	1.888.334.4112
Secretary of State	512.463.5650
University Interscholastic League	512.471.5883
District Chief Financial Officer	512.285.9215