



MISD 2025 BOOSTER TRAINING

EIN



Obtain Employer Identification Number
Apply at www.irs.gov

Then, open a bank account.

BANK ACCOUNT

First EIN, then open bank account. Cannot use district bank accounts or district EIN.

Name on account must state “Booster Club.” Maintained by non-district employee.
Address recommended to be a P.O. Box.

Two officers sign each disbursement. All funds recorded on a weekly basis. - ~~Co~~ mingling of booster club funds with district funds is prohibited.

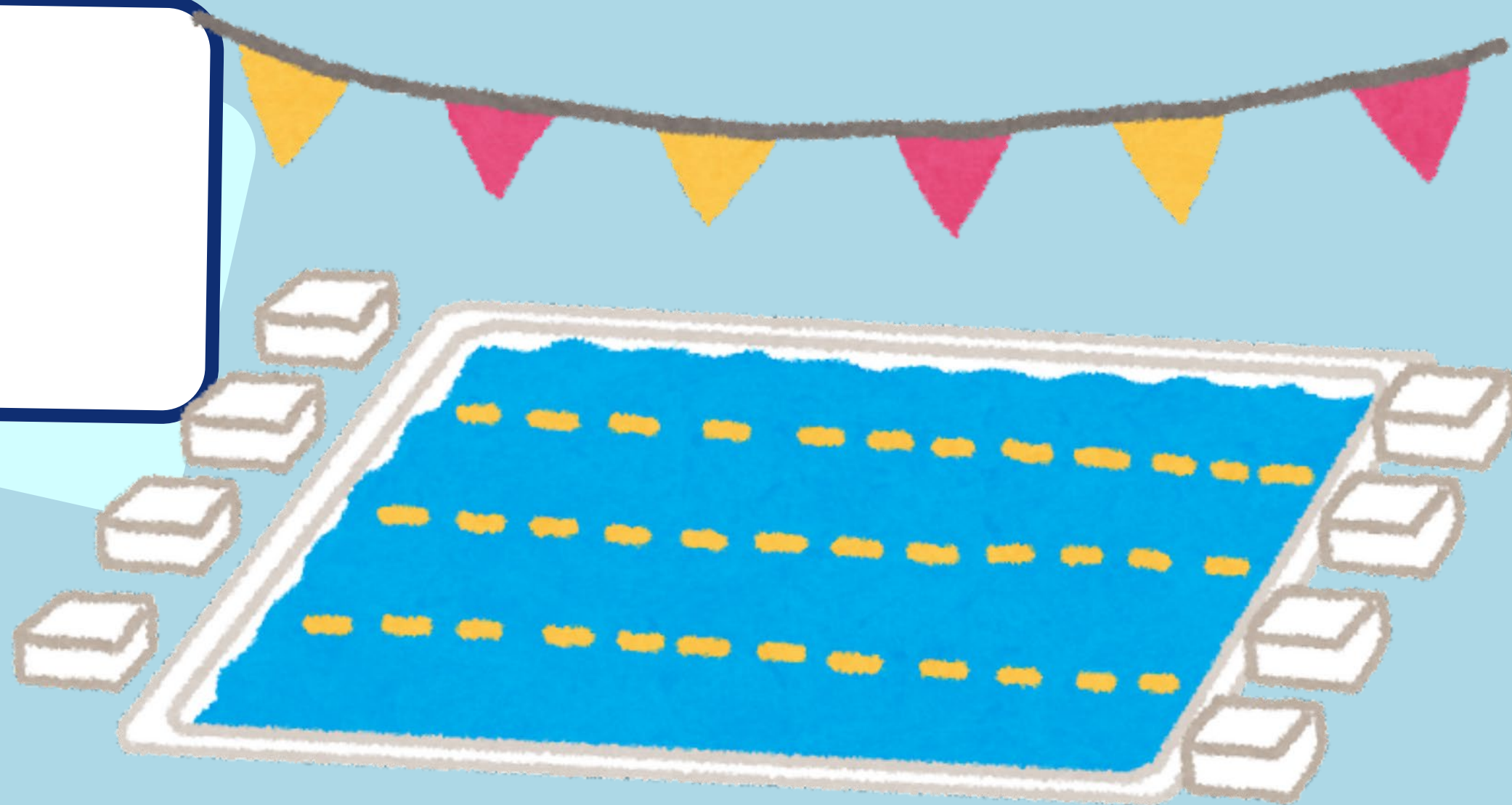
BY- LAWS



- Contains details of the rules of membership
- Address fiscal year, structure, officers, and dissolution
- Adhere to [UIL Guidelines](#)

OFFICERS

- President
- Vice President
- Secretary
- Treasurer (strongly advise to have an accounting background)



MEETINGS



- Publish meeting 72 hours prior to meeting date noting location, time, and date
- Take place on school premise
- Presence of director/campus principal/campus coordinator
- Any action taken should be documented in minutes

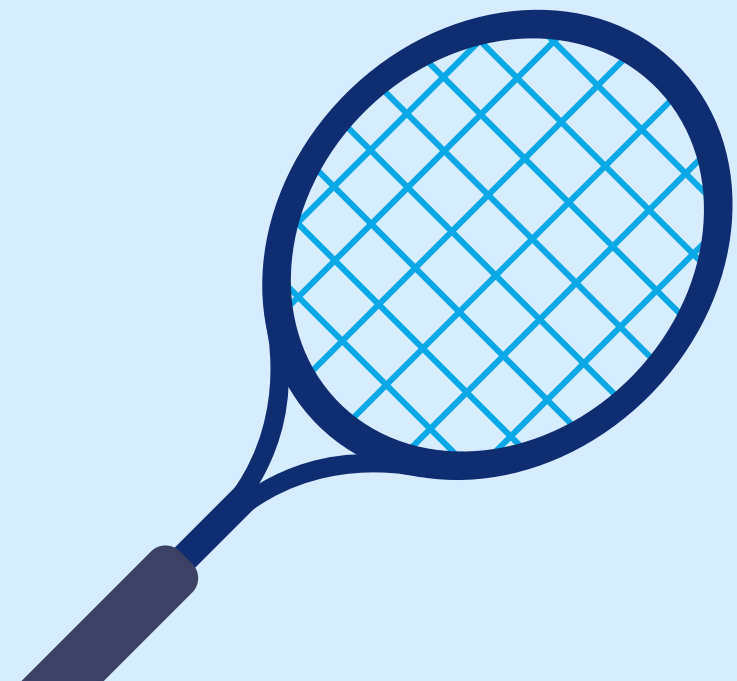


REQUIREMENTS

“Coca-Cola”

“Equipment
Purchases”

“Board Policy
GE (Local)”



POLICY REFERENCES

- 
- [Grants from Private Sources CDC](#) ([LEGAL](#))
 - Activity Funds Management CFD ([LEGAL](#)) ([LOCAL](#))
 - Student Activities FM ([LEGAL](#)) ([LOCAL](#))
 - Gifts and Solicitations FJ ([LEGAL](#)) ([LOCAL](#))
 - Parents' Organizations GE ([LEGAL](#)) ([LOCAL](#))
 - Advertising & Fundraising GKB ([LEGAL](#)) ([LOCAL](#))
 - Gifts and Solicitations CDC ([LEGAL](#)) ([LOCAL](#))

FEDERAL FILINGS AND FINANCIAL REPORTING

- [Form 990](#) - Income Tax
 - Consult with a tax professional
- [Form 1023](#) - Tax Exempt
- [AP-201,205,204](#) - Sales Tax
- [GASB Statement No. 39](#)
- [1099](#) in excess of \$600



SAMPLES

BALANCE SHEET	
Beginning Balance	\$22,000
Disney Trip Donation	+\$47,000
Fundraiser	+\$6,200
Community Donation	+\$9,900
Disney Trip Expense	-\$84,000
Operating Expense	-\$500
Ending of Year Balance	+\$600

INCOME STATEMENT	
Disney Trip Donation	+\$47,000
Fundraiser	+\$6,200
Community Donation	+\$9,900
Incoming Gross:	+\$63,100
Disney Trip Expense	-\$84,000
Operating Expense	-\$500
Total Expenses:	-\$84,500
Incoming Gross	+\$63,100
Total Expense	-\$84,500
Net	-\$21,400

NON-PROFIT ORGANIZATIONS

Texas Business Organization
Code Form 202
www.sos.state.tx.us



FACILITY USAGE

“

Through Facilitron
◦ Insurance information
attached

”



INSURANCE

- Should insure its operations
- Certificate of Insurance attached in Facilitron
- Fiduciary coverage protects the misappropriation of funds by volunteers ("Fidelity and Crime Insurance" or "professional liability insurance")
- Booster clubs are not protected from liability by governmental immunity.



BANQUET EVENTS

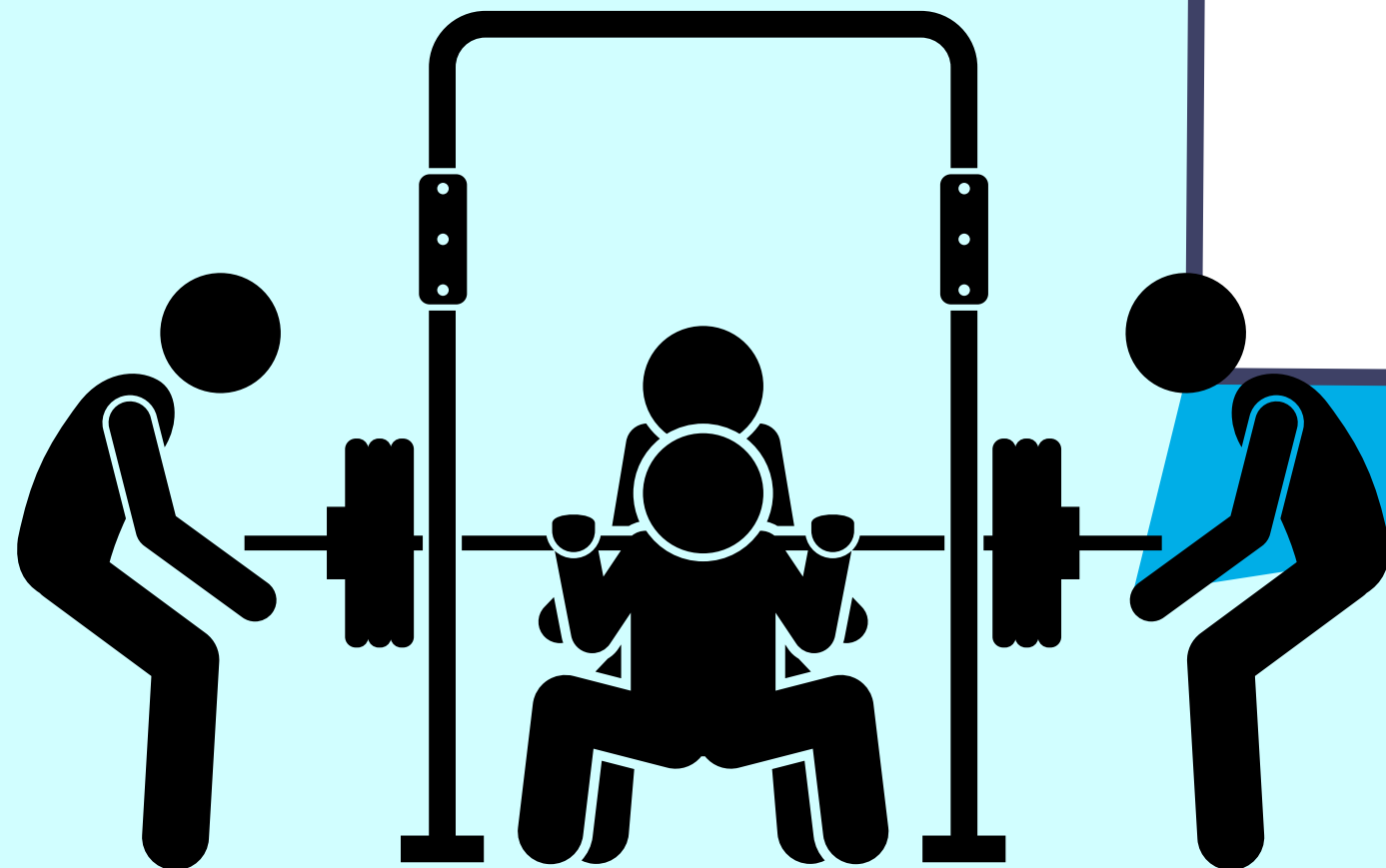


- Should be approved by the appropriate director prior to establishing any related reservations for the proposed event.
- It is up to the director as to location.

UIL RULES



- Limit the ability of students to accept gifts
 - Subchapter O, Section 480(a)(2) of the [UIL Constitution and Contest Rules](#)
- UIL guidelines must be followed for all student activities
- No gifts or purchases that individually benefit the student shall be made outside of UIL guidelines.



UIL RULES

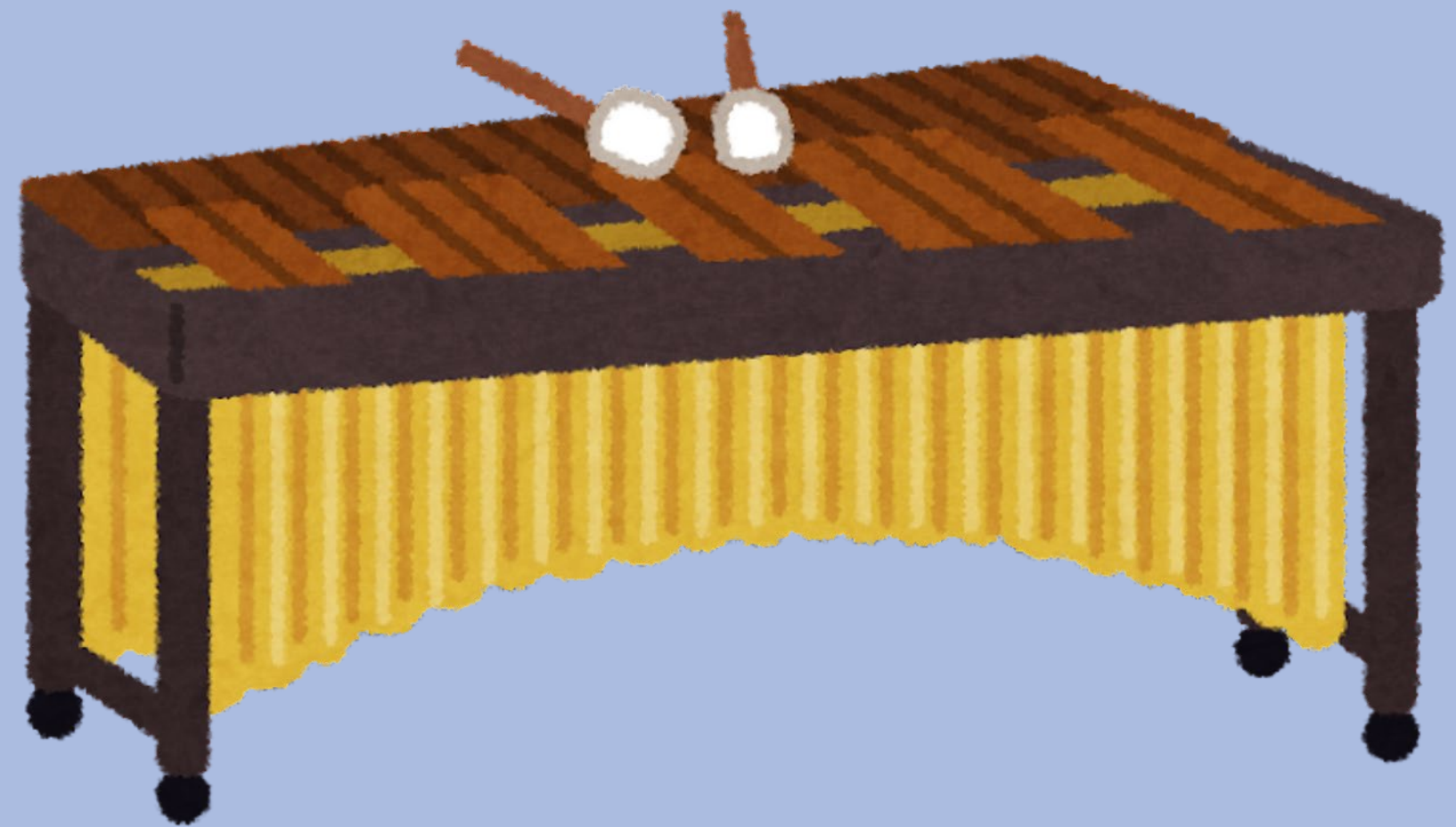


- Individuals who actively coach or direct a UIL activity should serve in an advisory capacity and should not have control or signature authority over an organization's funds.
- Coaches and directors of UIL academics, athletics, and fine arts may not accept more than \$500 in money, product, or services from any source in recognition of or appreciation for coaching, directing, or sponsoring UIL activities.
- The \$500 limit is cumulative for a calendar year.



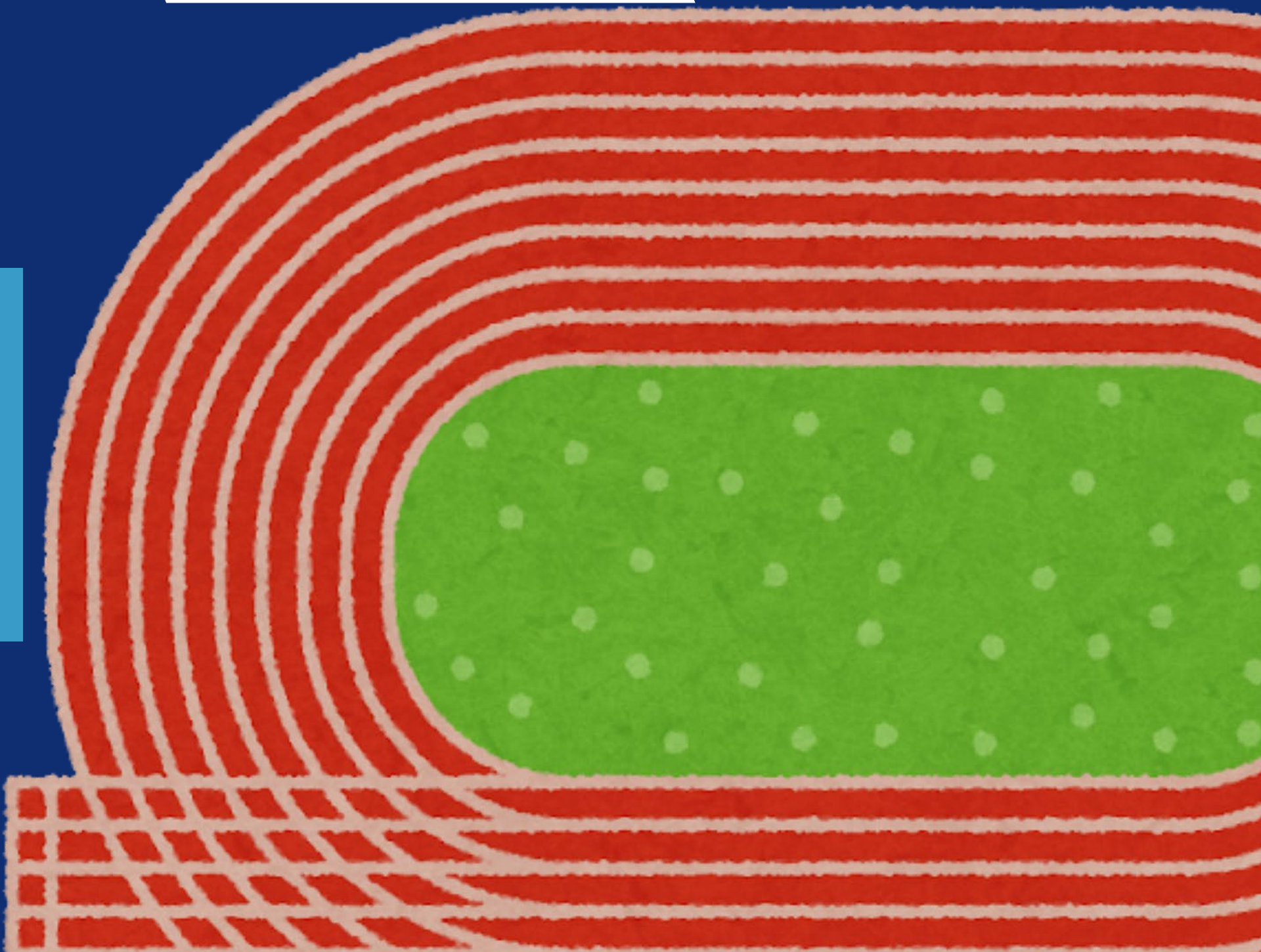
FEEES/PAYMENTS

- Booster Clubs shall not be a collection agent for the campus teacher/sponsor in the form of fees.
- Booster Club funds **cannot** be used to supplement a District employee's salary or a coach's stipend.



AUDITS

- Examination of the financial records
- Should be conducted at the end of the fiscal year, when there is a change in the treasurer, and when there is a change in any officer who signs checks.
- May be conducted by an outside party, such as a CPA or audit committee



PROTECTION



- Never store money at a booster officer's home
- Two people counting money and signing a receipt
- Two signatures
- Have a member who does not have check signing authority review the bank statement monthly before giving it to the treasurer.
- Never sign a blank check or a check made out to "cash."
- The treasurer should arrange to deposit the money in the bank as soon as possible following the conclusion of the project.
- Money should be deposited into the organization's bank account daily, even if a project is ongoing.
- All bills should be paid by check, not cash.



DONATIONS

- Booster Club may wish to donate funds to be used for a specific purpose.
 - Donation checks should be made payable to the campus/department or Mansfield ISD.
 - Information should be provided on what the funds are being donated towards.
- Booster Club must receive prior approval from the administration before equipment or merchandise is donated directly to the school.
- Booster clubs cannot give anything to students, including awards. Check with school administrators before giving anything to a student, school sponsor or coach.



What is a fundraiser, and what is not a fundraiser?

FUNDRAISERS

- Complete fundraiser application
 - Approved vendors are required
- Cannot require an amount to be “donated”
- Cannot require participation
- Cannot credit the “individual” student account based on participation
- Campus Sales cannot compete with the School Lunch Program
 - Location – serving and eating area
 - Time –Midnight to 30 minutes after last bell



BINGO



- A booster club should consider all applicable regulations for bingo. Detailed rules may be obtained from the Texas Lottery Commission by requesting a copy of the Bingo Enabling Act, the Charitable Bingo Administrative Rules and Bingo Operations Manual by visiting the website: www.txbingo.org.



RAFFLES

- A non-profit organization can hold a raffle if the organization (up to two per calendar year):
 - is at least three preceding years;
 - elects its governing body;
 - has a 501(c)(3) tax exemption;
 - has members;
 - does not distribute 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.





SCHOLARSHIPS



Application

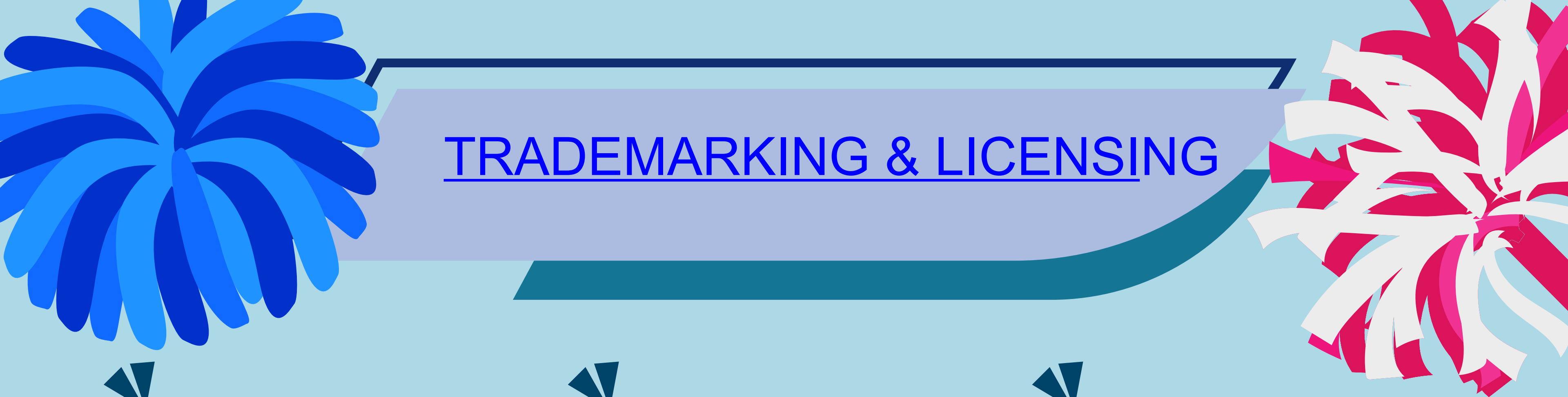
- redacted identifying information
- application process reviewed by campus principal or director
 - clearly communicated

Review Committee

- appointed by the President
- Made up of an odd number
- Should consider all qualifying applicants
- Retain original materials for 5 years
- Incomplete application returned to the applicant

Requirements

- full-time MISD student
- enrollment in an accredited institution
- should not require an interview



TRADEMARKING & LICENSING



Agreement

Fill out the annual
trademark
agreement



Email/Mail

Email or mail
completed
agreement



Sharing Files

Fully Executed
Agreement will be
emailed and digital files



DISSOLUTION

- Resolution adopted with notice given 30 days before meeting
- Superintendent, along with the Business Office, determines that the school is not functioning in a way consistent with district policies



**THANK YOU FOR ALL
YOUR SUPPORT TO
MANSFIELD ISD!**

