

2025-2026

Booster Club Guidelines

Grand Prairie Independent School District

BOOSTER CLUB GUIDELINES

Booster Clubs shall organize and function in a manner consistent with the district's principles and objectives, within Board policies, and in accordance with UIL regulations as applicable.

District Booster Clubs shall:

- Be voluntary and provide unified support for student activities of the school.
- Encourage involvement by all parents of students participating in the supported activity.
- Use school facilities only with prior approval of the principal or designee.
- Obtain approval of the principal or designee for all fundraising activities.
- Must use the term 'Booster Club' in the official booster club name.
- Submit a copy of the audited financial report to Alyssa.Manellari@gpisd.org no later than September 30th following the end of the fiscal year.
- Copies of the organization's bylaws that address all topics listed in the UIL guidelines must be sent to Alyssa.Manellari@gpisd.org (specifically when changes are made).
- Two signatures recommended on all checks.
- Establish and approve annual budgets by the membership, which set forth the fundraising projects, the amount intended to raise, and the purpose of the funds.
- Provide evidence of adequate insurance coverage for activities conducted on school premises. The district cannot provide insurance coverage for Booster Clubs.
- Pay all taxes and other debts incurred by the organization. (State sales tax and Form 990 to the IRS)
- Maintain administrative regulations and Board regulations when donating money or gifts to the district.
- Comply with UIL guidelines, district policies, and federal and state tax laws.
- Obtain tax exempt status 501(c)(3).
- Obtain an Employer Identification Number (EIN).
- Adhere to all applicable UIL Rules.
- Follow the Texas Public Information Act & Open meetings Act, when applicable.
- Uphold principles of equity, fairness, and inclusion.
- Be recognized by the campus principal and approved annually.
- Adhere to District guidelines and Board policies.

District Booster Clubs shall NOT:

- Be involved in decision or policy making activities for a student group.
- Present a sponsor or coach with a gift or cash more than the limitations imposed by the UIL guidelines ($500) from any source.
- Give anything (including awards) to students without prior approval from school administration.
- Give a member any gift without the approval of the club membership.
- Booster Clubs shall not directly employ a district staff member or pay any booster club member for services rendered with Booster Club funds.
- Full time employees of the district shall not serve in a financial capacity of a booster or other parent organization. Financial capacity includes holding positions of treasurer, fund-raising chairperson, or serving as a check signer.
- Compensate a consultant, clinician, accompanist, or paraprofessional for work performed for the school program or student activity without prior approval from the director and campus principal.
- Use the District tax identification number as the booster club identification number.
- Use the District sales permit numbers as the booster club sales permit number.
- Give cash to any school employee to use at his or her discretion.
- Attempt to influence the sponsor, principal, or other administrator's decisions.
- Booster club websites shall not function as district (or classroom) sponsored websites.
- Require paid memberships, by students or parents, to be eligible for any benefits from the booster club.
- Require participation in any fundraisers to be eligible for any benefits from the booster club.
- Direct or influence school curriculum, staff selection, or student placement.
- Violate UIL, TEA, or district rules.
- Operate under the school district's tax-exempt status or EIN.
- No use of alcohol, tobacco, or controlled substances at booster events.

GPISD BOOSTER CLUB REQUIREMENTS

To be approved, the campus principal or appropriate director must:

- approve the formation of any booster club;
- receive a copy of the organizing documents and bylaws of booster club;
- ensure that an organization's sole function is to support the educational activities of the designated program area; and
- refer to the Executive Director of Finance any matters of disassociation of a booster club that are deemed to be disruptive to the educational activities or goals of the program group.

Grand Prairie ISD will only approve booster clubs at the secondary school level.

SCHOOL DISTRICT POLICIES

Parent-Teacher Organizations	A board shall 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)* [For information on donations from parent-teacher organizations to fund staff positions, see DC.]

GRAND PRAIRIE ISD
GE(LEGAL)-P
UPDATE 68
DATE ISSUED: 7/1/2002

Adopted: Date not found

	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]
Use of District Facilities	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.

GRAND PRAIRIE ISD
GE(LOCAL)-A
UPDATE 107
DATE ISSUED: 2/12/2017

NON-PROFIT ORGANIZATIONS

- Although not required, organizations are encouraged to incorporate under the Texas Business Organizations Code. By becoming incorporated, the organization will become formalized by adopting Articles of Incorporation and Bylaws which provide standard operating procedures. In addition, it helps shield the individuals governing and operating the non-profit organization from liabilities incurred by the organization, unless the individuals are negligent in their duties.
- 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 Form 202 – Certificate of Formation for Nonprofit Corporation is necessary to incorporate an organization.
- This form is available on the Secretary of State's website: www.sos.state.tx.us.
- Upon acceptance, a certificate of incorporation will be issued which serves as conclusive evidence of corporate existence.

EMPLOYER IDENTIFICATION NUMBERS

- All Booster Clubs must obtain a unique Employer Identification Number (EIN). Booster Clubs are not permitted to use the district's EIN.
- Apply for an EIN online through www.irs.gov.
    - After receiving an EIN, the Booster Club can open a bank account and obtain a state sales tax permit. An individual SSN should not be used to establish a Booster Club.

ANNUAL FEDERAL REPORTING

Every booster club exempt from federal income tax under section 501(a) is required to file an annual Form 990, Return of Organization Exempt from Income Tax.

Applicable forms:

- 990-N, e-Postcard – Gross Receipts are $50,000 or less.
- 990-EZ, Short Form Return of Organization Exempt Form Income Tax – Gross receipts are more than $50,000 but less than $200,000, **AND** total assets are less than $500,000 at year-end.
- 990, Return of Organization Exempt From Income Tax – Gross receipts are $200,000 or more, **OR** total assets are $500,000 or more at year-end.

Consult with your tax professional or the IRS for additional assistance.

Even though parent organizations are recognized as tax exempt, they may be liable for 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.

TAX EXEMPT STATUS

- Formation of a non-profit corporation does not necessarily entitle an organization to be exempt from federal taxes. To be exempt from federal taxes, the parent organization must apply for this status on Form 1023 – Application for Recognition of Exemption Under Section 501(c)(3). General instruction 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: https://www.irs.gov/forms-pubs/about-form-1023.

- Upon acceptance of the organization's exempt status by the IRS, 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 repeatedly to prove the organization's exempt status. In addition, a copy of the letter should be shared with the District.
- 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, as of September 2015 the fee may be $400 or $850 for an organization or $3,000 for group exemption letters. Beginning July 1, 2016, the $400 fee was reduced to $275.

SALES TAX

- The organization must apply for a State Sales & Use Tax Permit and receive their own sales permit number. They may not use the number of another booster club or the district sales permit number. The district exemption status cannot be used to secure exemption from sales taxes under any circumstances.
- The application – AP-201, AP-205 (a charitable organization exemption) , AP-204 (an exempt organization not covered by any other category)– can be completed online by going to the Texas State Comptroller website: www.comptroller.texas.gov/taxes/sales
- Booster Clubs are not tax-exempt unless they have filed the proper application forms with the Texas Comptroller of Public Accounts and have received a letter of exemption. Each Booster Club can have two tax free sale days per calendar year according to Texas State Sales Tax Law. Qualifying items can be sold during the tax-free weekend in August without collecting sales tax.

BYLAWS

- A booster club's bylaws provide the rules for how the organization operates, including how often meetings are held, how voting is conducted, etc. The bylaws should contain the details of the rules of membership, address the organization's fiscal year, organizational structure, the methods used to elect officers, adhering to UIL guidelines, and address the dissolution of a 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.
- Staff are not allowed to hold any Booster Club officer position that has a financial capacity.

BOOSTER CLUB OFFICERS

- At a minimum, the booster organization shall elect the following officers on an annual basis.
- 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 transfers of records and audit of the accounts should be completed no later than July 1st of each year.
- The election of the 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 list of names 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 the time of the vote as stated in the bylaws.
- 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 office 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.

Role of Officers:

President

- Typically, 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 activities.
- Regularly meet with the treasurer of the organization to review the organization's position.
- Schedule annual audit of records or request an audit if 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 organization and reporting to the membership. The secretary must ensure the accuracy of the meeting minutes. The major duties include, but are not limited to, the following:
- Report on any recommendations made by the executive board of the 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.
- Make sure previous meeting minutes are read and approved.
- 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 organization. The treasurer receives and disburses all monies indicated in the budget or as authorized by action of the organization. All persons authorized to oversee funds of the organization 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:

- Issues a receipt of monies received and deposited.
- Deposits should 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.).
- Documentation should be readily available for audit purposes.
- Cash should be adequately always safeguarded.
- Checks and EFT's should not be generated without proper documentation (i.e. invoice, original receipts, etc.). Documentation should also include the signature of the President, Vice President or a designated representative.
- Blank checks should not be issued.
- Actual receipts and disbursements should periodically be compared to the budget.
- At no time should an organizations funds that are collected be maintained at a member's home.
- Bank statements are highly recommended to be picked up by another board member (not the treasurer) at the P.O. Box (not the campus address). The address and box keys can be given easily to the new officers at the beginning of each new year.
- Every effort should be made to balance funds collected the day of the event, prepare appropriate deposit documentation, and submit to a bank night drop for deposit and safekeeping. Money from concession sales should be overseen in the same manner.
- Turn over records to the incoming officer within 30 days of election.
- Present a current financial report including bank statements, bank reconciliations, and financial statements to the executive committee within 30 days of the previous month end. Copies should be available for review by the general membership within a reasonable period, if requested.
- File current financial reports at the end of each fiscal year with the district business office at Alyssa.Manellari@gpisd.org.
- 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 Texas Comptroller's Office (monthly, quarterly, or annually). Sales tax reports must be filed even if no sales tax was collected for the period reported.
- File annual IRS form 990, 990-T, 990-N or 990-EZ in a timely manner.
- Every booster 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.
  https://www.irs.gov/pub/irs-pdf/f990.pdf

MEETING STANDARDS

- Notice of all general meetings of the booster organization should be published at the campus seventy-two (72) hours prior the meeting date.
- It should indicate the date and time of the meeting and the items to be discussed.
- All booster club general meetings should take place on school premises and be held in the presence of the campus principal or appropriate designee. With meetings on the campus, work with the principal or designee regarding any facility usage requirements.
- Business determined at meetings without adequate campus representation may be considered null and void. Should a booster organization feel that it is necessary to meet without the campus principal or designee, the Executive Director of Finance, or designee should be contacted for an acceptable replacement.
- Meetings for the Executive, Financial and other Ad Hoc committees may meet separately, however, all recommendations and actions must be approved at a general meeting.
- Any action taken at the general meeting should be documented in the minutes and is subject to review by the principal or designee.
- Meetings must be open to all members.
- Must follow parliamentary procedures (Robert's Rules of Order recommended).
- Minutes must be recorded and retained for 3 years.

DISSOLUTION

There are two ways a booster organization can be dissolved:

- A resolution shall be adopted by the booster organization 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 Superintendent, or designee, along with the district business office determines that the booster club is not functioning in a way consistent with school and district policies, and in accordance with UIL Regulations.
- If the booster club or committee determines it is in the best interest that the booster club be dissolved, the booster club and/or the committee must determine the distribution and usage of treasury monies and other assets before dissolution. 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.

FINANCIAL INFORMATION

Bank Account

- Once an EIN is received the Booster Club can open a bank account. Booster Clubs are not authorized to use school district bank accounts or the district's tax identification number for any purpose.
- The name on the account must state "Booster Club." This should be the name that is listed on any tax documents, banking records, etc.

- Physical control over the account and checks must be maintained by a non-school district employee.
- The address of the Booster Club is highly recommended to be a P.O. Box.
- Two officers should sign each disbursement. School district employees may not be the signer on any parent organization's bank account.
- All funds received should be recorded and deposited on a weekly basis. Combining of booster club funds and school district funds is prohibited including the use of district safes.

Disbursement of Funds

- Disbursement over the budgeted amount should require a vote by the general membership.
- University Interscholastic League (UIL) rules limit the ability of students to accept gifts. Awards that students may receive are specifically outlined in Subchapter O, Section 480(a)(2) of the UIL Constitution and Contest Rules. Although all types of student activities are not regulated by UIL, for student consistency and fairness, UIL guidelines must be followed for all. No gifts or purchases that individually benefit students shall be made outside of UIL guidelines.
- Individuals that coach or direct a UIL activity should only serve in an advisory role and should not have control or signature authority over an organization's funds.
- Coaches and employees 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 is cumulative for the calendar year and not specific to any one gift.
- Booster Club funds cannot be used to supplement a district employee's salary or a stipend.

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. Booster Clubs are required to submit the end-of-year financial statements (Balance Sheet and Income Statement) to Alyssa.Manellari@gpisd.org. This is due by September 30th of each calendar year.

1099 Requirements

- Internal Revenue Service guidelines require that all payments for services in excess of $600.00 made to an individual by a booster organization be reported on a Form 1099-NEC, Nonemployee Compensation on an annual basis. The 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 ID number. The 1099-NEC must be issued by January 31st to all qualifying vendors. www.irs.gov.

Insurance

- Booster clubs should consider the purchase of liability insurance to protect the organization and its members. Coverage to be considered should include general liability, officer's liability, business personal property (if owned property exists), and fidelity (bond coverage).
- The cost of insurance varies depending on the coverage.
- When a contract is signed, the booster club is accepting, in the name of the booster and officers, the risk for all losses incurred or resulting from the event.

Audits

- An audit is an examination of financial records. It verifies that all income and expenses are accounted for in the ledger. It will also verify that the bank balance in the ledger reconciles to what is shown on the bank statement. It protects the booster club and the officers.

- The audit should be conducted at the end of each year and/or when there is a change in positions (President/Treasurer) that have check signing authority.
- The audit can be conducted by an outside source (CPA) or an audit committee that is established by the booster club. The audit committee should not include the signers (President/Treasurer) and should include at least 2 members of the booster club.

Best Practices

- Money should not be stored at a booster officers' home.
- Two people should always count the money and sign off on a tabulation form.
- Have a member, not the Treasurer, review the bank statement monthly and review for checks made out to individual people or checks that are out of order.
- Two signatures should be required on checks.
- Never sign a blank check or make a check out to cash.
- Make any deposits as soon as possible after an event or daily. If possible, use the bank night drop.
- Pay all invoices or expenses with checks, no cash.
- Complete an audit annually.

FUNDRAISERS

- Prior to the school year, the booster organization should complete a permission request for each type of event that is planned, scheduled, or anticipated and receive the approval of the principal or designee. This request should include the products to be sold or services rendered and the estimated amount of funds raised. A permission request is included that can be used.
- To obtain the best pricing available, the organization is encouraged to obtain three (3) written quotes prior to making a large purchase.
- Fundraising projects should be:
    - Coordinated through and approved by the principal or designee.
    - A benefit to the students.
    - Tied to a project identified or the current approved budget.
    - In alignment with the bylaws.
    - In compliance with UIL guidelines.
    - Finalized with a financial recap showing the profitability of the event. An example of a form is included.
- Booster clubs can neither require a member to participate nor to sell or raise a certain amount. Both practices may jeopardize an organization's tax-exempt status with the IRS. If a member decides not to participate, that member cannot be excluded from having the opportunity to benefit from the fundraiser.
- Booster clubs cannot create "individual" student accounts based on the funds raised. Tax-exempt organizations must benefit the group not individuals.
- Campus sales cannot be in competition with the School Lunch Program which includes the Location (serving and eating area) and the Time (Midnight to 30 minutes after the last bell.)
- All fundraising events must be approved by the campus principal.
- Use of school facilities must follow district policy.
- Fundraising must clearly state how funds will be used.
- No Fundraising may take place during the school day without approval.
- Here are some examples of smart snacks and non-food fundraisers.
    - https://foodplanner.healthiergeneration.org/calculator/
    - https://squaremeals.org/Portals/8/files/publications/Non%20Food%20Ways%20to%20Reward.pdf

BINGO

- The booster organization should consider all applicable regulations for bingo.
- Rules can be obtained from the Texas Lottery Commission
    - www.txbingo.org

RAFFLES

- The school district is prohibited by Texas law from sponsoring or conducting any raffle or bingo game for the purpose of raising money. A raffle is any activity that involves awarding a prize (anything of value) to one or more people who have purchased a ticket. The raffle cannot occur during regular school hours. The Charitable Raffle Enabling Act allows organizations that support schools to conduct up to *two raffles* per calendar year and only one at a time under certain conditions.
- A non-profit organization can hold a raffle if the organization:
    - for the three preceding years has been affiliated with a state or national organization organized to perform the same purposes as the unincorporated organization, association, or society;
    - 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.

- If you are considering holding a raffle to benefit an organization, check the statutes to be sure that you qualify. https://statutes.capitol.texas.gov/Docs/OC/htm/OC.2002.htm
- Each raffle ticket must indicate the name and address of the organization, price of the ticket and a description of the prize valued at $10 or more and the date it will be awarded.
- No prize may be valued in excess or $50,000 or $250,000 if the purchased prize is a residential dwelling.
- Tickets may not be advertised through paid advertising.
- Each organization may hold no more than two raffles per year and only one at a time.
- The prize may not be cash or a negotiable instrument like a check, money order or certificate of deposit. It could be a savings bond, prepaid or store-valued credit card since they are not negotiable instruments.
- The prize must be in the possession of the organization before beginning the raffle or post a bond for the full value with the county clerk.
- Only members of the booster club may sell the tickets. ***Students may not sell raffle tickets.***
- The winner must pay income tax on the prize. If the value exceeds $600, the booster club must provide an IRS Form 1099.
- Phone solicitation may not be used to promote the event.

DONATIONS

- In accordance with district policy, DBD Local, “An employee 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. [See CAA, CB and CBB]”
- Students are discouraged from accepting gifts of value. The UIL Constitution and Contest Rules provides information. Check with the principal or designee before giving anything to a student, sponsor or employee of the district.
- Donations to the district should include the specific purpose of the donation.
- The organization must receive prior approval from the principal or designee before any equipment or merchandise is donated.
- GKB Local states “If the District or any campus accepts financial or in-kind donations to support District-sponsored activities, the District reserves the right to acknowledge donors through whatever means the District deems appropriate. The District retains full editorial control over its acknowledgement or display of donations, even if donors are permitted to suggest text for the acknowledgement.”
- The district donation form is attached.

WEBSITE REFERENCES

Grand Prairie ISD website	www.gpisd.org
Internal Revenue Service	www.irs.gov
UIL	www.uiltexas.org
Texas State Comptroller	www.comptroller.texas.gov
Secretary of State	www.sos.state.tx.us

POLICY REFERENCES

- Other Revenues: Gifts and Solicitations ***CDC (Legal) (Local)***
- Relations with Parent Organizations ***GE (Legal) (Local)***
- Employment: Conflict of Interest ***DBD (Legal) (Local)***
- Community Relations ***GKB (Legal) (Local)***
- Activity Funds Management ***CFD (Legal) (Local)***
- Student Activities ***FM (Legal) (Local)***
- Student Fundraising ***FJ (Legal) (Local)***

ACKNOWLEDGMENT

Each booster club must submit an annual acknowledgment form signed by all officers, affirming they have read, understood, and will abide by these guidelines.

FORMS

Attached are forms required for booster club operations.

Grand Prairie Independent School District
Booster Club Registration & Approval Form

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

Name of Organization: _____

Purpose of Organization: _____

School/Student Group to be Supported: _____

Faculty Sponsor for Booster Club: _____

Current Number of Parent Supporters: _____

I agree with the following statements:

- I have read the *Booster Club/Fundraising Guidelines* and agree to abide by the information included and referenced in the guidelines.
- I understand that noncompliance with any district policy or criteria may result in the suspension or disbandment of the booster club.
- I have included a current list of officers or representatives with names, titles, mailing addresses, phone numbers, and e-mail addresses with this registration form.

Submitted by:

_____ _____
(President/Representative #1) Date (Vice-President/Representative #2) Date

_____ _____
(Treasurer/Representative #3) Date (Faculty Sponsor) Date

Approved/Denied by:

Booster Club Approved ☐ Booster Club Denied ☐

_____ _____
(Principal's Name) (Principal's Signature) Date

Grand Prairie Independent School District
Booster Club Checklist

This checklist serves as a guide and is not an all-inclusive list. It does not substitute for legal and professional advice from an attorney and a CPA.

Start-up Organization:

_____ Obtain EINJ - www.IRS.gov
_____ Incorporate - TX SOS Form 202
_____ Adopt bylaws
_____ Adopt financial controls
_____ Apply for 501(c)3 status - IRS Form 1023
_____ Apply for State Sales and Income Tax Exemption - TX Comptroller

Fiscal Year Operations:

_____ Elect Officers
_____ Bank accounts - update signature cards
_____ Two to three authorized signers on the account
_____ No GPISD employees may be authorized signers on the account
_____ Dual signature on all checks written from the organization's bank account
_____ Read and review Grand Prairie ISD Booster Club Guidelines
_____ Adopt a budget
_____ Approved by Booster Club on:
_____ Calendar your federal and state report dates
_____ Transfer records/passwords to new officers
_____ Financial/Accounting information
_____ Governance documents - articles of incorporation, bylaws, minutes
_____ Submit your Booster Club Registration and Approval Form to Campus Principal

Additional Requirements:

_____ File required reports
_____ IRS 990-series return
_____ State franchise tax report (if not tax exempt)
_____ State sales tax report (if sales are not tax exempt)
_____ Report to members regularly
_____ Ensure your fundraisers support your tax-exempt mission
_____ Maintain minutes to all board, committee and other meetings
_____ Maintain financial records (including, but not limited to, a ledger of transactions, bank reconciliations, copies of invoices and receipts, etc.)
_____ Review/amend bylaws, as needed
_____ Review/amend financial controls, as needed
_____ Deposit cash/checks received on a daily basis

Fundraising:

_____ Fundraising activities support/benefit the students and student activities

_____ All fundraising efforts are within Federal, State and District guidelines

_____ Fundraiser application forms are submitted to the campus Principal prior to beginning fundraiser

_____ Raffles may not be used as a fundraiser unless your organization has been an IRS 501(c)3 organization. For more information on raffles, please visit the Texas Attorney General's website

Expenditures:

_____ All purchases must be approved within the organization's budget or minutes

_____ Receipts and invoices of all purchases must be retained in the organization's files

_____ Booster clubs supporting UIL activities are subject to UIL Booster Club Guidelines and other related UIL rules

_____ Purchases of capital assets must be made by Grand Prairie ISD with a donation to the campus from the booster organization.

End of Year:

_____ Conduct an annual financial review

_____ Send Grand Prairie ISD Business Office a copy of reviewed financial statements and copy of the latest filed IRS-990 per GASB Statement No. 39

Fundraising Activity Report

Permission Request

Instructions (Completion of all fields REQUIRED)

1. **The Permission Request must be completed and submitted to the principal or designee for approval prior to the fundraiser taking place**. Booster clubs must obtain sponsor acknowledgment prior to submitting the Permission Request to the principal or designee. The Principal will return the form to the individual requesting permission.
2. **The Operating Report shall be prepared promptly upon completion of the fundraising activity.** The Operating Report should be provided to the organization's Treasurer and President for review and approval and a fully approved copy should be given to the school's principal or designee. The organization is responsible for handling the money received and the related expenditures as well as keeping the fundraiser records as required for record retention.

Campus _____ **Date** _____

Organization _____ **Sponsor** _____

Description of Fundraiser including estimated amount of funds raised:

_____

_____

_____

Type of Fundraiser (Catalog/Product Sales/Tickets/Concessions/Donations/Other):

_____

Fundraiser Start Date: _____ **Fundraiser End Date:** _____

Due Date for Operating Report: _____

With this Permission Request, submit details of the fundraiser to be held such as the brochure, flyer, t-shirt or product design, and any other pertinent information.

_____ _____ _____

Name of Person Requesting Permission **Signature** **Date**

☐ **APPROVED**

☐ **DENIED**

_____ _____

Principal or Designee Signature **Date**

Fundraising Activity Report

Operating Report

Organization _____ **Fundraiser** _____

Total Collections from Fundraiser:
Enter deposits / collections as they occur.

Date	Receipt #	Description	Amount
		Per Attached List (if needed)	
		Total Collections	**$**

Total Disbursements for Merchandise, Advertising, Prizes, etc. for Fundraiser:
Enter disbursements as they occur.

Date	PO#	Payee/Vendor	Amount
		Per Attached List (if needed)	
		Total Disbursements	**$**

Profit (Net Proceeds) from Fundraiser:

Total Collections – Total Disbursements =	**$**

_____ _____
Sponsor/Person Responsible for Fundraiser Date

Fundraising Activity Report

Operating Report

Complete one (1) of the following attachments, if applicable, based on the type of fundraiser held:

Attachment A for Catalog/Product Sales,

Attachment B for Ticket Events with Entry or Participation Fees, or

Attachment C for Concessions.

Operating Report Completed by:

_____ _____

Sponsor/Person Responsible for Fundraiser Date

Submit the Operating Report to your Treasurer and Pesident for review and approval and a fully approved copy to the school's principal or designee.

Attach a written response from the Sponsor/Person responsible for the fundraiser concerning any discrepancy noted. Response should be signed and dated by the person providing it.

Reviewed and Approved by:

_____ _____

Principal or Designee [President] Date

GRAND PRAIRIE
Independent School District
innovate. educate. graduate.

Business Operations Department **972.237.5501 FAX 972.237.5432 FAX**
2602 S. Belt Line Rd. Grand Prairie, TX 70552 **www.gpisd.org**

DONATION ACKNOWLEDGEMENT AND TRACKING FORM

Grand Prairie Independent School District is a public school district and is a political subdivision of the State of Texas. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501(c)(3). However, the District is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170(c)(1). This section states that a charitable contribution means a contribution or gift to or for the use of:

> *"A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes."*

The District may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. Per Grand Prairie ISD Policy CDC (LOCAL), contributions may be made to the District and become the sole property of the District for its use and disposition with the District's discretion to use the contributions for a specific campus or organization. Any donation at or above $20,000 shall be approved by the Board of Trustees. These charitable contributions are deductible by the contributor on their tax return. The federal identification number of Grand Prairie Independent School District is #75-6001697.

Please note, contributions made to various parent or community organizations, such as PTOs and Booster Clubs, are <u>not</u> contributions to the District. Since these organizations are separate entities from the District, the District's tax-exempt status does not apply to these organizations. These organizations must apply for their tax-exempt status under IRS Code Section 501(c)(3). Evidence of their tax-exempt status would be a Determination Letter from the IRS. When a PTO or Booster Club donates monetary or non-monetary items to the District, then the donation is considered a contribution to the District.

<u>Please keep this written acknowledgment of your donation for your tax records.</u> Starting January 1, 1994, the IRS no longer accepts your canceled check as proof of any donation of $250 or more. Changes in tax law also require us to estimate the value of goods or services, if any, that have been rendered to you in return for your contribution, and to remind you that your contribution is deductible only to the extent that it exceeds what we have provided.

Grand Prairie Independent School District greatly appreciates the support of:

Name of Contributor (Company or Person) _____
Address _____
Contact Name / Phone Number _____

through the monetary contribution of: $_____._____ (circle one) Cash / Check #_____
For the purpose of: _____ **AND/OR**
through the in-kind donation of items or services as described below:

_____

_____

Grand Prairie ISD may not assign, appraise, or certify a market value of in-kind donation items or services. The donor is responsible for obtaining and providing any required documentation of valuation to the IRS.

Do any unused donation funds have to be returned to the donor? YES or NO (circle one)
If YES is selected, please provide an expiration date to this donation _____ (this is the PO deadline date)

This contribution meets the Criteria for Acceptance as defined in Policy CDC (LOCAL). This support will assist the District in continuing to improve the educational environment.

_____ _____
<u>Print Name</u>, Title of District Administrator Receiving the Contribution **<u>Signature</u>** of District Administrator

_____ _____ _____
School or Location / Department Date Financial Services Approval, certifying Board approval if greater than $20,000

For GPISD use: Were any goods or services rendered to the Contributor in return for the contribution above? YES / NO (circle one)
If YES, description and estimated value: _____
Upon all approvals, please forward copies of completed form to: 1) Contributor, 2) GPISD Financial Services Dept., 3) GPISD Dept./Campus Recipient

v. 10/2013

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GRAND PRAIRIE Independent School District
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Business Operations Department **972.237.5501 FAX 972.237.5432 FAX**
2602 S. Belt Line Rd. Grand Prairie, TX 70552 **www.gpisd.org**

DONATION ACKNOWLEDGEMENT AND TRACKING FORM

PURPOSE

To provide an acknowledgement to contributors for their documentation and track the required approval of donations of cash or in-kind contributions made to the District.

INSTRUCTIONS

GPISD employees shall complete the contributor and contribution information sections of the form on behalf of the contributor.

Contributions of less than $20,000 in value that meet the CRITERIA FOR ACCEPTANCE as presented in Policy CDC (LOCAL), as attached, may be approved, and accepted by a budget managing administrator, or other approved designee on behalf of the Superintendent. The receiving budget manager will process and deposit the contribution, if cash, and forward a copy of the completed and signed donation form to ***the Business Operations department as part of the typical banking deposit documentation***.

Disclosure of any products or services rendered in conjunction with the contribution must be provided by the receiving budget manager as set forth below.

If a contribution of cash, product, or services is valued at $20,000 or greater, the contribution must be approved by the Board of Trustees prior to acceptance and deposit, if cash, of the contribution per the Requirements provided below.

ADDITIONAL APPROVAL REQUIREMENTS

Any contribution of $20,000 or more (and any subsequent contributions by the same donor in a fiscal year) must be taken before the Board for consideration of approval and acceptance prior to providing a copy of the completed Donation Acknowledgement and Tracking Form to the donor. Approved forms shall be forwarded to the Director of Finance to prepare and submit for Board approval on the next available agenda.

A representative of the Business Operations Department will provide an approval certifying Board approval and forward a copy of the completed form to the other parties.

DISCLOSURE REQUIREMENTS for GPISD

If a contribution is made as part of a program where the Contributor receives something in exchange, then GPISD must disclose the value of the item or service received. For example, participation in a charitable golf tournament may be auctioned at $1,000. If the value of the golf green fees are $100, the contribution is recorded at $1,000 cash and the value of the green fees are disclosed under the signatures as “Green Fees of Golf Tournament at $100.00.”

QUESTIONS

Please direct any questions regarding the use of this form to the Financial Services Department:
Lara Brown – Director of Finance – 5303 Lara.Brown@gpisd.org