



BOOSTER CLUB TRAINING

2025-2026

ACHIEVE, CONTRIBUTE & LEAD WITH INTEGRITY

WELCOME! WE'RE GLAD YOU'RE HERE

Thank you for devoting your time and energy to student programs within Clear Creek ISD.

Please Check In



Superintendent and Director's Welcome

- Dr. Karen Engle, Superintendent of Schools
- Franklin Moses, Asst. Superintendent of Secondary Education
- Greg Goodman, Director of VPA
- Stephanie Albert, Asst. Director of VPA
- Dana Morgan, Director of CTE
- Kirby Killingsworth, Director of Athletics
- Jimmy Grier, Asst. Director of Athletics



Purpose of a Booster Club

- Provide financial support for a specific school program or group of programs
- Offer volunteer support for school programs and events sponsored by those programs
- Promote school spirit and community involvement in student activities



Forming a Booster Club

- Get permission from your Principal (complete the Booster Club Approval Form)
- Create a name and unique identity
- Elect Officers – (minimum of three required)
- Draft Bylaws
- Apply for an EIN
- *See 10 Steps to Start a Booster Club* guide



Bylaws

- ✓ Bylaws are legal documents and hold legal authority
- ✓ Clubs must create and maintain their own bylaws; a current copy is submitted to the district annually
- ✓ Bylaws should be reviewed and adopted by a vote of the membership, versus only officers
- ✓ Transparency and communication around bylaw changes strengthen accountability



Membership

- Defined by club bylaws
- Only active members in good standing may vote or hold office
- Membership dues: Optional and defined in the bylaws
- Membership is not required for a child to participate in booster club activities
- Volunteers must pass district background checks



Booster Club Officers

- Must be active members in good standing
- Minimum required: President, Treasurer, and Secretary
- Term limits – No more than 2 years
- Family members may not serve concurrently (conflict of interest)
- District employees may not serve in a financial capacity (President, Treasurer, Fundraising Chair, or Check Signer) CCISD Policy GE(Local)



Officers Roles

President

- Presides over meetings
- Ensures bylaws are followed & resolves membership issues
- Coordinates with Sponsor and Campus Administrator

Secretary

- Keeps accurate meeting minutes and records
- Maintains official documents (bylaws, rosters, forms)
- Distributes minutes to members and sponsor/coach

Vice President

- Acts as President when absent
- Supports daily operations & assigned duties
- Can have multiple VPs if allowed by bylaws

Treasurer

- Manages finances and budget
- Prepares annual budget & monthly reports
- Files taxes on time and submits records for audit



Special Committees

- Special Committees have a specific purpose for a finite period of time. Once the occasion concludes, the committee dissolves.
- Examples
 - ✓ Nominating Committee
 - ✓ Audit Committee
 - ✓ Fundraising Committee
 - ✓ Scholarship Committee
 - ✓ Be aware of conflicts of interest. For example, a senior parent should not be on the Scholarship Committee if their child would be eligible for a scholarship.



Rules for Dissolution

TWO METHODS FOR DISSOLUTION

1. Voted by general members
 - Take to a general vote and notify your administrator and sponsor
2. Campus Administrator elects to dissolve or reform
 - Funds must return to the Activity Fund within 30 days
 - Documents of club must be returned to sponsor or Internal Auditor within 30 days.
 - Transparency – nonprofits have a legal obligation to provide information to members, administrators or the general public upon request.



Supporting the Program Together

Coach/Director/Sponsor

- Responsible for program activities
- Liaison between club and the District
- Serves as a non-voting member of the booster club

Principal/District Administrator

- Responsible for approval of club formation
- Ensures booster club aligns with school/district goals
- Has authority to resolve issues/dissolve the club

Booster clubs exist to support the program and work in partnership with school leadership.



Booster Club Insurance

- Why it Matters:
 - Protects the club during meetings, events and activities
 - Covers accidents, injuries, or property damage
 - Required by the District for all booster clubs
- General Liability Policy
 - Boosters may purchase their own policy or join the District group policy
 - \$50 annual fee due to CCISD (for group policy)
 - Payable each September 1st (Paypal or check to CCISD Support Group)
- Policy Contact
 - Joe Pugh Insurance Agency
 - (281) 557-3648 | brodypugh@gmail.com



Booster Club Meetings

- Hold monthly or quarterly meetings
 - Advertise meetings to booster club members
 - Sponsors and district administrators are welcome
- Booster Clubs should utilize Robert's Rules of Order to conduct meetings and handle all issues relating to the club:
 - Elections and voting procedures.
 - How motions should pass, etc.
 - Resignations or terminations



Annual Audit

- ✓ Mandatory each year
- ✓ Performed by past members (not new)
- ✓ Treasurer and President cannot serve
- ✓ Audit committee cannot be bank signers
- ✓ Covers July 1 – June 30
- ✓ Due September 1
- ✓ Form available on department webpage
 - ✓ <https://www.ccisd.net/booster-clubs>



Banking

- ✓ Use club EIN, not personal SSN
- ✓ At least 2 authorized signers
- ✓ No full-time District employees as signers or Treasurer
- ✓ Send statements to an officer without signing authority
- ✓ Reconcile bank statements monthly
- ✓ Update signers after officer terms



Financial Guidelines

- **Accounting Controls**

- Segregation of duties – one person cannot hold more than one office.
- Exceptions to three officers must be approved by the Auditor.

- **Accounting Period**

- Specify the tax year in your bylaws.
- Most fiscal years are July 1 – June 30.

- **Accounting software**

- QuickBooks and Excel are intuitive and inexpensive.



Financial Guidelines

WHO PAYS FOR WHAT?

Activity Fund or Booster Account

- Non-essential items: shoes, socks, practice clothes
- Cheer, color guard and dance performance wear.
- Professional services that is not directly working with students (prop builder, concert recording).
- Entry fees for coaches to events, clinics, training or conferences. Travel fees included.
- Meals for students.

Activity Fund

- Essential items, Uniforms.
- Judges, Consultants, private clinicians, instructors, choreographers, and any person who works directly with students.
- Entry fees for students.
- Instrument rental for district owned instruments.
- Transportation of students – buses, vans, and charters.
- Lodging for student travel.



Money Handling Guidelines

- Booster Clubs/volunteers must not handle District money
- District employees must not handle Booster Club money
- Do not store Booster Club money in a District safe
- Receipt all money
- Count money under dual control, preferably in the presence of the donor



Checks & Deposits

- Checks must be payable to the Booster Club
- Endorse and deposit funds promptly
- Do not use cash to pay expenses—deposit first, then write checks
- Make copies of checks before deposit if possible
- Electronic payments allowed (Venmo, Apple Pay, PayPal, Square)



Budget & Expenditures

- Prepare an annual budget approved at a general membership meeting
- Two signatures required on all checks; do not sign blank checks
- Expenditure request form recommended for prior approval
- Obtain detailed receipts for all purchases
- Debit cards allowed, with daily purchasing limit
- Cash withdrawals only for approved change needs (e.g., concessions or sales)



Fundraising

- ✓ Students may participate in two fundraising activities per year
- ✓ Students cannot be excluded from benefits if they don't participate
- ✓ Obtain campus approval before starting a fundraiser
 - ✓ Use fundraising request form (Exhibit GE)
- ✓ Perform a profit analysis—is the fundraiser worth it?
- ✓ Crowdfunding is allowed
 - ✓ Vendors may take 5–30% commission; research before committing
 - ✓ All funds must flow through the Booster Club's bank account







Raffle Guidelines (General)

- ✓ Governed by the Texas Attorney General's Office
- ✓ Eligible: Tax-exempt entities in existence at least 3 years
- ✓ May hold up to 2 raffles per year
- ✓ Prizes
 - Cash prizes prohibited (gift cards are allowed)
 - No registration required with AG's Office
- ✓ Restrictions
 - No paid advertising (donated advertising is allowed)
 - Only club members may sell tickets



Raffle Guidelines (CCISD Specific)

- ✓  Firearms / weapons
- ✓  Alcohol
- ✓  Tobacco products
- ✓  Items deemed sexually suggestive or violent

(These items may not be included in or advertised for raffles)



Donations

✓ *From Donors to Booster Club*

- Provide tax-deductible receipt to donors.
- If the club has lost its exemption, do not provide tax-deductible receipts.



✓ *From Booster Club to CCISD*

- Monetary donations: checks made payable to CCISD or the school; bookkeeper applies to Activity Fund and provides Donation Receipt.
- Non-monetary donations: confirm with the district if they can accept items (e.g., car, truck, trailer); sometimes, we cannot accept.
 - ❖ Once donated, items become district property.



✓ *From Club to another Organization*

- Discouraged, but IRS allows small, one-time donations. Not “substantial”.



Scholarships

- ✓ Outline the process in your bylaws
- ✓ Awards must be based on need or merit
- ✓ Eligibility cannot be limited by a parent's membership, donations, or involvement in the club
- ✓ Funds must be sent directly to the University's Registrar
 - ✓ Check payable to the University FBO (*for the benefit of*) the student
 - ✓ Example: *San Diego State University FBO Jennifer Eastin*
- ✓ Campuses may not handle scholarship money
- ✓ Sponsors cannot serve on the scholarship committee
- ✓ UIL eligibility must have concluded before funds are sent



Volunteering

- If you interact with students, you must register to volunteer and therefore undergo a criminal background check.
- District defines volunteer as ***“Anyone who has direct, supervisory access to a child”***
 - Includes field trips, dance chaperones, classroom aides and mentors.
 - Administrative functions within Booster Clubs do not need to register.
 - Complete volunteer application - <https://www.ccisd.net/volunteer-mentor>
 - Response given in 3-5 days.



Facility Use

- Must pay Booster Club Liability Insurance (\$50.00) before reservation will be made.
- Booster Clubs will be permitted to use District facilities without facility use fees, but will be charged for required support staff.
 - ✓ Regular meetings do not require a contract.
 - ✓ Banquets, fundraising events and special events requiring custodial or security require a contract.
- Security may be required based upon a risk assessment performed by the Department of Facility Services and in accordance with established security standards.
 - ✓ There is a four hour minimum for support staff charges.
 - ✓ Contact Facility Rental Specialist - Erika Gamez at ergamez@ccisd.net



Advertising or Sponsorships

- ✓ Boosters cannot advertise at the two main district football stadiums on behalf of a vendor.
- ✓ The District maintains advertising and sponsorship agreements with several community businesses and is contractually obligated to honor those agreements.
- ✓ 3rd party vendors are not allowed into the stadiums to sell items on their behalf.
- ✓ The district maintains the right to disapprove any advertisements.
- ✓ Cannot receive sponsorship from vendors that violate district policy in terms of inappropriate clothing, alcohol, or tobacco.
- ✓ Please reach out to Eva DeCardenas in Communications about advertising.
edecarde@ccisd.net



University Interscholastic League

- The UIL exists to provide educational, extracurricular academic, athletic, and music contests.
- A UIL Booster Guide can be found on their website (www.uiltexas.org).
- **Gifts: Be careful!**
 - Coaches/Directors/Sponsors: Can receive up to \$500 per year (combined for all activities).
 - No cash. Must be gift cards, products or services.
 - Students: Underclassmen can receive nominal gifts (goody bags). Seniors can receive one \$20.00 minor gift and one major gift of \$75.00 (memento). Valuable consideration – Read UIL.



Reporting Agencies

- Booster Clubs report taxes to TWO agencies
 - ✓ Internal Revenue Service
 - ✓ Texas Comptroller's Office
 - Most common tax mistakes...
 - ❖ Club confuses tax deadlines
 - ❖ Club files with one tax entity but forgets the other.
 - ❖ Mix up EIN and State Taxpayer ID numbers
- Make sure you keep good records and know what is due when.








IRS

- EIN – Federal number
 - ✓ Required of all clubs. Apply online at www.irs.gov
 - ✓ Does not grant tax-exempt status! You must apply for exemption in a separate process.
 - ✓ IRS asks for the name and SSN of Responsible Party. Should be President or Treasurer.
 - SSN not public information.
 - Does not make Responsible Party financially liable for club.
 - ✓ Cannot use CCISD EIN on any document or file taxes using CCISD's EIN.



IRS – Annual Taxes

- Federal Taxes
- 990-N, 990-EZ or 990
 - ✓ Due every year! If you fail to file for 3 consecutive years, you will lose your tax-exempt status.

 Federal Tax Forms			
	990-N "E-POSTCARD"	990-EZ	990
 GROSS RECEIPTS	Less than \$50,000	\$50,001-\$200,000	Greater than \$200,000
 METHOD TO FILE	Online only through www.irs.gov	Paper (short-form)	Paper (long form)
 DUE DATE	4 1/2 months after fiscal year end	4 1/2 months after fiscal year end	4 1/2 months after fiscal year end
 PREPARER	Club Treasurer	Club Treasurer or Tax Accountant	CPA or Tax Accountant



IRS – CCISD Support Group

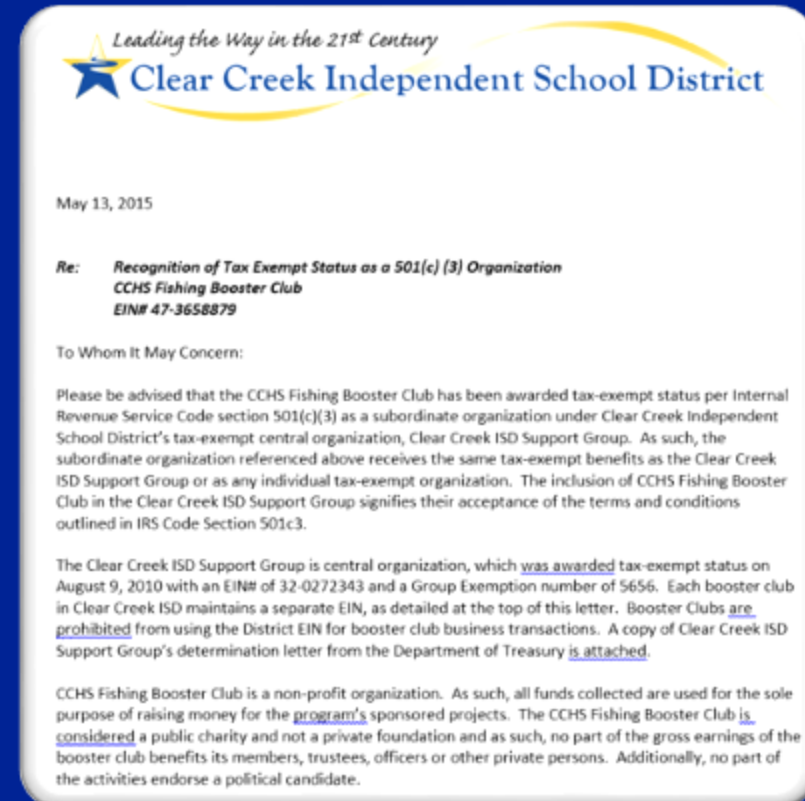
- ✓ Purely a mechanism to gain exemption.
- ✓ If you are not part of the Support Group and you are already exempt, there is no additional benefit to you for joining the group.
- ✓ If you are part of the Support Group, the IRS requires me to provide a “Support Group Letter” validating your tax-exempt status.
 - You will never receive a “Determination Letter” for your club from the IRS.
 - A copy of the District’s “Determination Letter” will accompany your Support Group Letter. Shows your connection to the group.

CCISD does not file taxes on behalf of those in the Support Group! You must file your own taxes using your own EIN!



IRS – Support Group Letter

- Support Group Letter replaces “*Determination Letter*”
- Vendors should accept. May require a new one each year. But not necessary.
- Include a copy of your EIN if possible for verification.
- Please ensure the vendor does not use CCISD’s EIN.



Texas Comptroller's Office

Sales Tax Permit

- Do not apply if:
 - ✓ You will not sell taxable items
 - ✓ You will sell taxable items but only twice per year (you are allowed 2 tax-free days per calendar year).
 - ✓ Apply online (no cost) <https://comptroller.texas.gov/taxes/permit/>
- You do not need a permit, to buy items tax-free in Texas.
 - ✓ If you have a permit and do not need it, call the State to cancel.



Taxable vs. Non-Taxable

TAXABLE VS. NON-TAXABLE

Please refer to the table below or Publication 94-183 from the Texas Comptroller's Office for additional details on taxable vs. non-taxable items.

TAXABLE

- Apparel
- Art (music, video, drawings, paintings, sculpture)
- Athletic equipment (if the student keeps)
- Band equipment (if the student keeps)
- Books, calendars
- Candles
- Car decals
- Flowers, plants or holiday greenery
- Garage sale items
- Jewelry
- Magazine subscriptions under 6 months
- Musical supplies (if the student keeps)
- School store items - except food
- Stadium seats
- Stationary, note pads, greeting cards
- Yard signs

NON-TAXABLE

- Admission tickets - athletic events, banquets, carnivals, clinics, homecoming, musicals, summer camps.
- Advertising sales
- Booster club memberships
- Car wash
- Concessions/Food
- Cosmetology services
- Coupon books
- Donations
- Facility rentals
- Magazine subscriptions over 6 months
- Parking permits
- Student club memberships



Texas Comptroller's Office

- Filing Sales Tax

- ✓ Filing frequencies: monthly, quarterly, or annually.
- ✓ Taxes are always due 20 days after each quarter-end.
- ✓ Failure to submit is subject to a \$50.00 fee per missed filing.
- ✓ WebFile can accept the report and collect sales tax.

- Webfile

- ✓ Texas state taxes are filed online through WebFile.
- ✓ Two items to file:
 - ✓ Texas Taxpayer ID# (11 digits)
 - ✓ WebFile ID



Compliance Reminders

- ✓ Booster Clubs must follow CCISD policies, UIL regulations, and federal & state laws
- ✓ Non-compliance may result in loss of booster club recognition and operations
- ✓ Clear expectations help ensure documentation accuracy and legal compliance for both CCISD and the Booster Club



Questions

- Jennifer Eastin
- District Internal Auditor
- Email: jeastin@ccisd.net
- Phone: 281-284-0184

THANK YOU!

CCISD Booster Club Training -
Questions

