Coldspring-Oakhurst
CONSOLIDATED I.S.D.

Booster Club and School Support Organization Guidelines

THIS MANUAL IS DESIGNED TO ASSIST BOOSTER CLUB OFFICERS AND MEMBERS BY PROVIDING ORGANIZATIONAL AND FINANCIAL GUIDANCE. ONLY APPROVED ORGANIZATIONS, OPERATING UNDER THESE BOOSTER CLUB GUIDELINES AND COLDSPRING-OAKHURST INDEPENDENT SCHOOL DISTRICT POLICIES AND PROCEDURES, SHALL BE ALLOWED TO USE THE SCHOOL NAME AND/OR FACILITIES IN SUPPORT OF ITS PROGRAMS. SPECIFIC QUESTIONS REGARDING BOOSTER ACTIVITY SHOULD BE ADDRESSED TO THE CAMPUS PRINCIPAL.

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STATE AND FEDERAL REPORTING

Application for Federal Tax Exempt Status

Formation of a non-profit corporation does not necessarily entitle the organization to exemption from federal taxes. In order to be exempt from federal taxes, the booster club must apply for this status on Form 1023 – *Application for Recognition of Exemption Under Section 501(c)3 of the Internal Revenue Code*. General instructions on the rules and procedures can be found in IRS Publication 557 – *Tax-Exempt Status for Your Organization*. These documents are available on the Internal Revenue Service website (refer to the References section for the website address).

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.

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, permanent place as it will be used time and again to prove the organization's exempt status. In addition, a copy of the letter should be shared with the school's bookkeeper and the District's Financial Services Department.

Each organization must also file for an employer identification number on Form SS-4, *Application for Employer Identification Number.*

Application for State Tax Exempt Status

The organization must apply for an exemption from sales and franchise tax from the Texas State Comptroller's office. Further information may be obtained on the Comptroller's web site.

Annual Filing Requirements

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.* Changes made to IRS regulations effective January 1, 2008 affects not-for-profit organizations and their requirements for financial reporting. Consult with your tax professional or the IRS for additional assistance.

Even though booster 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 <u>not</u> 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.

ORGANIZATION

Each booster organization must develop and maintain bylaws that are jointly reviewed on an annual basis by the campus principal and the booster club officers. Copies of the organization's bylaws must be submitted to the COCISD Business Department within the District's administration office.

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.

The bylaws should specify that there is a two one-year consecutive term maximum that members may serve in roles as the President or Treasurer. In addition, the bylaws should address the restriction that only one member of a family may serve as an officer at the same time, unless parents are serving as co-chairs in the same office which limits the family's vote to one.

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.

At a minimum, the booster organization shall elect the following officers on an annual basis.

President

Typically, the president of a booster 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 activities (regularly is defined as monthly at a minimum;
- 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 an 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's activities. 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 organizations may find it necessary to elect several vice presidents with responsibility over different 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 organization 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 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 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 within a reasonable timeframe, if requested.
- File current financial reports at the end of each semester (December and August) with the campus principal/campus bookkeeper and the COCISD Business Office in Administration;
- 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, 990-N or 990-EZ 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.

Ad Hoc 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. Ad Hoc 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.

Audit Committee

At the end of the fiscal year, an audit of the booster club's 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 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;
- All members of the audit committee shall sign a statement indicating their agreement with the findings detailed in the report.

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. Copies of final audit reports should be submitted to the Campus Principal and COCISD Business Office in Administration by September 30 of each year in conjunction with the financial information requirements for GASB 39.

Election of Officers

The election of officers of the organization will occur annually within the timelines and manner prescribed by the booster 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 completed no later than September 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 may 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 *Roberts Rules of Order.* At no time should officers be appointed without the input and approval of the membership. Refer to the beginning of the Organization section for specifics on maximum terms and limited family members in officer roles.

Standards for Meeting

Notice of all meetings of the booster 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. All booster club meetings should take place on school premises. In order to provide an optimum level of communication and teamwork, booster club meetings should be held in the presence of the campus principal or other school sponsor. Business determined at meetings without adequate campus representation shall be considered null and void. Should a booster organization feel that it is necessary to meet without a campus administrator or sponsor, a district administrator should be contacted for an acceptable replacement.

Rules for Dissolution

To dissolve a booster organization, a resolution shall be adopted by the booster 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 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 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 10 years for audit purposes.

TOOLS FOR SUCCESS

The following guidelines apply to all parent/booster/school support organizations. If a question should arise which cannot be resolved at the campus level, the Asst. Superintendent of Business & Finance or appropriate district administrator should be contacted for clarification.

Organizations should:

- Hold all meetings publicly and announce in advance, according to the organization's bylaws.
- Be voluntary and provide unified support for student success at the school.
- Encourage involvement by all parents of student participating in the support activity.
- Use school facilities only with prior approval of the principal or designee.
- Obtain approval of the principal or designee for all fundraising activities.

• Have a campus administrator or designee present at all booster and school support organization meetings.

• Submit a copy of current bylaws and operating procedures to the district business office or designee.

• Submit the name, address, email address, and phone number of all current officers and the authorized signers of bank account to the district business office or designee.

• Provide adequate insurance coverage for its organization.

• Pay all taxes and other debts incurred by the organization.

• Comply with Board policies when donating money or gifts to the District.

• Comply with UIL guidelines, District policies, and Federal and State tax laws.

• Obtain Federal tax exempt status.

• Obtain an Employer Identification Number.

• Obtain a State Sales Permit.

• Submit IRS Determination letter and GASB 39 information form annually to the District's Finance Department no later than August 1.

• Follow the same standards of conduct as district employees when chaperoning, sponsoring or attending student activities, including rules in the campus handbook.

Organizations should not:

• Have authority in directing or influencing District employees in the administration of duties.

• Be involved in decision or policy making activities for a student group.

• Give a sponsor or coach a gift of cash in excess of the limits imposed by the UIL guidelines from any source in recognition of, or appreciation for coaching, directing or sponsoring student activities.

• Give anything (including awards) to students without prior approval from the school administration. (Faculty sponsors wish-lists should have received prior approval from school administration before submission to an organization.)

• Give a member any gift without the approval of the club membership.

• Employ or pay any member for services rendered with the organizations funds.

• Sign contracts or pay expenses directly from the organizations accounts for any arrangements for student travel associated with the organizations without the prior approval of the principal.

(Organizations may donate money or merchandise to the school with prior approval of the administration.)

• Use the District's tax identification number as the organization's identification number.

• Use the District's sales permit number as the organization's sales permit number.

TOP 10 WAYS TO PROTECT YOUR ORGANIZATION AGAINST EMBEZZLEMENT

1. Money should never be kept at a treasurer's home.

2. Two people should always count the money, and both should sign the receipt verifying the amount.

3. Two signatures should be required on all checks.

4. Have a member who does not have check signing authority review the bank statement monthly before giving it to the treasurer. This person is looking for red flags including: checks showing up in non-sequential order, checks make out to cash, cash withdrawals, checks written out to non-approved vendors, checks written for non-approved expenses, and checks written out to individuals.

5. Never sign a blank check or a check made out to "cash."

6. The treasurer should arrange to deposit the money in the bank as soon after the conclusion of the project as possible.

7. Money should be deposited into the organization's bank account daily, even if a project is ongoing.

8. All bills must be paid by check, never cash.

9. Conduct an annual audit of the books.

10. Make sure that you have a Bond policy and make sure to follow the requirements to guarantee coverage.

FINANCIAL INFORMATION

General

The organization's bylaws should stipulate the creation and approval, by its membership, of an annual budget. This is typically done in late Spring or early Fall for the upcoming school year. The budget should be submitted to the campus principal or a district administrator to review for reasonableness. Changes to the budget during the year should be approved by the membership.

All booster club business addressed during meeting should be approved and reflected in the meeting minutes to provide documentation of the memberships directives.

There are a wide variety of computerized accounting packages available to assist the organization in accurately accounting for financial transactions.

Liability insurance

Booster clubs should seriously consider the purchase of liability insurance to protect the organization and its members. Coverages to be considered should include general liability, officer's liability, business personal property (if booster owned property exists), and fidelity (otherwise known as bond) coverage. The cost of the insurance varies depending on the amount of coverage, but is generally reasonable. Insurance underwriters for booster clubs, in many cases, require an annual audit to be performed by an Audit Committee and must have a procedure in place to have bank statements and reconciliations reviewed by a member without check signature authority.

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 clubs are required to submit to the COCISD Business Office mid-year and end-of-year financial statements (including balance sheet and income statement). Financial Statements should be submitted by January 31 and September 30 each year. Included in Exhibit B is additional information related to requested financials. A copy of the final audit report should be submitted at the end of the year as well.

Internal controls

In order to protect the booster club, its members, and its financial well-being, standard internal controls must be in place. The following is a summary of basic internal controls necessary to prevent the loss of funds through carelessness, mistakes, or misappropriation.

Controls over Bank Accounts

- Booster organizations are required to establish a checking account at a bank or credit union. Accounts should be established with at least three individuals on the signature card. Checks must require the signature and authorization of two club officers.
- Another individual should review the bank statement and its contents for reasonableness and compliance with Treasurer reports, the budget, and the ongoing business of the organization.
- 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. After 30 days, the financial institution is no longer liable for errors.

- A second officer, not involved in the financial aspects, should review and sign off on the completed bank reconciliation. This review should include specific attention to outstanding or reconciling items.

Controls over Cash and Receipts

- All cash collections received by the booster organization for fees, dues, fundraising, etc. must be deposited upon receipt. Deposits shall be made daily if the total receipts on hand exceed $75. If daily receipts are less than $75, deposits shall be made within one week even if the receipts for all days combined are less than $75. All money must be deposited prior to holidays and weekends.
- 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.). Documentation shall be readily available for audit purposes.
- Cash should be adequately safeguarded at all times.
- At no time should booster club funds collected be maintained at a member's home. Every effort should be made to balance funds collected the day of the event, prepare appropriate deposit documentation and submit to a bank of bank night drop for deposit and safekeeping. Money from concession sales should be handled in the same manner.

Controls over Disbursements

- Prior to beginning a fundraising campaign, the booster club must complete a fundraiser application and submit to the campus principal or district administration for review. This provides the district with knowledge of the activities and helps to avoid the duplication of similar fundraising campaigns during the same period.
- Checks should not be generated without proper documentation (i.e. invoice, original receipts, etc.). Documentation should also include the signature of the President or Vice President.
- Checks should require the signature of a second officer.
- Blank checks should not be issued. Actual receipts should be requested and a reimbursement be processed.

Budgetary & Oversight Controls

- Members should establish and approve a budget at the beginning of the school year. Actual receipts and disbursements should periodically be compared to the budget.
- At each meeting, the Treasurer should provide a written financial report which should include the bank account balance and the receipt & disbursement activity since the last meeting. The financial report should also include a comparison of budgeted versus actual receipts and expenditures.
- At the completion of fundraisers, a financial recap should be prepared to determine the profitability of the fundraiser.

- At the end of the fiscal year, an audit of the booster club's financial records should be conducted. The audit committee shall make a report to the general membership upon completion of the audit. A copy of the signature page detailing the results of the audit should be forwarded to the COCISD Business Office. For additional information, refer to section titled Audit Committee previously in this document.

Cash Receipt Procedures

Bank deposits should be prepared as follows to ensure the integrity of 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 calculator tape may be run for 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) For large deposits, have another individual independently count the currency only (not the coins or checks) and verify that the currency has been correctly recorded on the deposit slip.
7) Both individuals should initial next to the currency amount on the deposit slip.
8) 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 incorrect.

Petty Cash

Each booster 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 club 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

To complete the bank side of the reconciliation form, perform the following steps:

- Indicate the ending balance per the bank statement.
- Check off outstanding checks from prior month's bank reconciliation using the bank statement.
- Determine the outstanding checks by comparing the Check Register to the bank statement, including any remaining checks from the previous month.
- Determine the deposits in transit by comparing the Cash Receipts Journal to the bank statement.
- Identify any items that need to be corrected by the bank, such as check printing, returned check charges and material encoding errors. These items should be grouped together under Other Adjustments.
- Total all items and enter the amount on the Adjusted Bank Balance line.
- To complete the General Ledger side of the reconciliation form, perform the following:
- Indicate cash account ending balance from the general ledger.
- Compare the bank statement to the Check Register and list any cleared checks that were not posted.
- Indicate any outstanding returned checks.
- Indicate the interest earned per the bank statement. This amount should be immediately posted.
- Identify any items that need to be corrected on the General Ledger (such as immaterial encoding errors) under Other Adjustments.
- Total all items and enter the amount on the Adjusted Cash Balance line.

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, a budget of anticipated expenditures should be developed. 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. Direct payments to District employees are not permitted uses of booster funds, nor are the purchase of alcoholic beverages.

Booster clubs may hold one mid-year and one end-of-year banquet to celebrate parent and student achievements for the year. Any other events must be preapproved by the campus principal prior to establishing any related reservations for the proposed event.

While it may have been customary in years past for booster organizations to provide gifts to students including departing seniors, 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.

When establishing fees and setting fundraisers, booster clubs should be cognizant of the effects on large families and families of low socio-economic status. Reasonable efforts should be made to ensure that all individuals are able to participate in activities.

Booster 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 Asst. Superintendent of Business & Finance.

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 activities, all disbursements relating to athletic booster club activity shall require the approval of the athletic coordinator.

1099 Requirements

Internal Revenue Service guidelines require that all payments for services in excess of $600 made to an individual by a booster organization be reported on a form 1099 on an annual basis.

The booster 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 or where 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 worksite.
- **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 the start of the school year, all booster organizations shall complete a fund raising application for each type of planned, scheduled or anticipated event and receive the approval of the campus principal and the Asst. Superintendent of Business & Finance. This application details the vendor (if any), product to be sold or service to be rendered, and the estimated sales proceeds. In accordance with COCISD Regulation FJ and Southern Association Guidelines, door-to-door solicitation will not be allowed. District practice does not allow the organization to enter into a contract with a solicitation firm. Booster clubs are created by parents to provide support for school programs. As such, fundraising efforts should be planned and carried out by the parents, not students.

In order to obtain the best pricing available, booster organizations are encouraged to obtain three written quotes prior to making large purchases.

Individual Accounts

In the past, it has been customary for booster clubs 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 clubs may not maintain individual accounts that are earmarked for a particular individual.

Fundraising Participation and Quotas

Booster clubs cannot require a member to participate in fund-raising 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. However, booster clubs may develop specific criteria that must be met in order for a benefit to be given to a member.

Raffles

Booster clubs are permitted to hold raffles within the following guidelines:

- Each ticket must indicate the name and address of the organization, name of an officer, price of the ticket and a description of each prize valued at $10 or more. No prize may be valued in excess of $10,000;
- Each booster organization may hold no more than two raffles per year and only one at a time;
- Tickets may not be advertised through paid advertising;
- A raffle prize may not be cash or a negotiable instrument such as a check, money order, or certificate of deposit. However, savings bonds, prepaid or "stored-value" credit cards are acceptable as they are not considered negotiable instruments.
- The booster club must have the prizes in its possession before beginning the raffle or post a bond for the full value with the county clerk;
- Only members of the booster organization may sell the tickets (students may not sell raffle tickets);
- The winner must pay income tax on any prize. If the value exceeds $600, the booster organization must provide an IRS form 1099 to the recipient;
- Phone solicitation may not be used to promote the event.

Bingo

A booster organization 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 calling 1-800-BINGO77. A Charitable Bingo may not be advertised prior to actually receiving a license. Some basic rules include:

- A person may not be denied admission to a bingo game or the opportunity to participate in a game because of race, color, creed, religion, national origin, sex, or disability or because the person is not a member of the licensed authorized organization conducting the bingo game;
- A prize may not exceed $750 in any single game or $2,500 in the aggregate per occasion. In the event merchandise is donated, the actual retail value may not exceed these limits;
- Door prizes may not exceed $250 per occasion;
- All bingo supplies and equipment must be purchased from a licensed distributor;
- A 5% fee must be collected from the person (s) who wins the bingo prize;
- Alcohol may not be served.

TOP TEN THINGS TO REMEMBER WHEN FUNDRAISING

1. Have a specific goal for each fundraiser, regularly remind yourself and your volunteers of that goal, and promote it to the community.

2. Assign an organized person to serve as fundraising chairman.

3. If you are using a fundraising company, know the company or check out references and have a written contract.

4. Select a program with a good service package that fits your needs.

5. Make sure the product you're selling represents a good value at a fair price.

6. Look for fundraising activities that have educational value and promote community involvement.

7. Delegate and involve as many volunteers as possible.

8. Keep it short. People lose interest in long projects.

9. Don't overdo it. Remember, kids are in school to learn and parents can only afford so much. Also, remember the children must never be placed in a position of risk.

10. Have fun. It's got to be fun!

Top Ten Things To Remember When Fundraising – "Texas PTA Treasurer Chairman's Guide"

SALES TAX

Booster organizations, who have applied for exemption, 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 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 parent, booster, patron, or alumni organizations to secure exemption from sales and excise taxes. Parent/teacher organizations and booster clubs 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 organization must pay for the meals with a booster club 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 organization shall collect sales tax on all taxable sales.

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

- Adding the tax to the item's selling price - thus, if the selling price of an item were $2.00 and the tax rate were 7.25%, the school would collect $2.15 ($2.00 x 1.0725) from the buyer for each item sold.
- Absorbing the tax in the item's selling price - thus if the item sold for $2.00 including tax, the school would retain $1.86 and remit $0.14 for sales tax. If this method is used, divide the total sales by 1.0725 (assuming a tax rate of 7.25%) to find the taxable sales. To determine the sales tax amount, subtract the taxable sales from the gross sales.

Taxable Status Of Sales

School and school related organizations need <u>not</u> collect sales tax on the following:

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

Therefore, state and local sales taxes shall be imposed and collected on all sales for:

- Items sold by the school store (i.e. pencils, erasers, paper, etc.);
- Any type of booster club materials;
- 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 guidelines. Further information can be found on the Comptroller's website included in the References section of this document.

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:

- 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 unforecasted 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 club funding and activities are included in the analysis of the District's compliance with Title IX, booster clubs should have an awareness of the law and the District's requirement for compliance.

SCHOLARSHIP PROGRAMS

The District requires booster clubs to implement scholarship programs that are consistent with all other scholarship programs. Requirements include:

- All qualifying seniors must have the opportunity to apply for the scholarship(s).
- The campus principal and lead counselor should be consulted regarding the establishment of an application process to ensure that implemented processes are consistent with other scholarship programs on the campus.
- The application process must be clearly communicated, and the application forms must be readily available to all potential applicants and their parent and/or guardian.
- The Scholarship Review Committee must consider all qualifying applicants, but applicants identifying information must be redacted on all information shared with the committee to ensure confidentiality and impartiality throughout the review process.

- The Scholarship Review Committee must be appointed by the President of the booster club before the first day of the academic year.
- The Scholarship Review Committee must be made up of an odd number of members. Parents of students eligible for consideration for scholarships shall not be permitted to serve on the committee. To preserve the integrity of the selection process, the sponsor shall not be involved in the work of the Scholarship Review Committee.
- The qualification criteria for selection of scholarship winners (if any) must be communicated in writing to all potential applicants before the evaluation of applications commences and may not be changed during the scholarship award period. Any changes to the scholarship qualification criteria must be recommended by the sponsor and voted on by the booster club membership no later than the May booster club meeting for changes effective in the upcoming academic year.
- The application scoring, decision materials, tabulation, notes, certified recordings, and/or any other documentation used by the Scholarship Review Committee in connection with a given applicant shall be made available upon written request to that applicant. An open records request fee may be charged for this service. The Scholarship Review Committee must retain the original materials for a minimum of seven years.
- Scholarship applicants shall be full-time COCISD senior students for a minimum of one full semester prior to the application deadline.
- All scholarship applications which do not have the required information will be considered incomplete and returned to the applicant.
- Scholarship awards may not be "need" based, but applicants who have received full scholarships from other sources may not be eligible for local scholarships.
- The applicant's intended major may or may not be a factor in scholarship consideration.
- The applicant's enrollment in an accredited institution (college, university, trade school, military academy, etc.) is a requirement for receiving scholarship funds. Disbursement checks including scholarship funds shall be made payable to the college/university in the student's name. Support for disbursement of funds shall include an invoice from the college/university
- The work of the Scholarship Review Committee shall be subject to review and evaluation by the campus lead counselor. If unacceptable practices have transpired during the Review Committee's work which jeopardize the impartiality of the process, the scholarship award decision may be overturned and a new review process undertaken. District administrators will work to establish an impartial committee for reevaluation.

The scholarship committee may require an essay for judging purposes. Essay topics may be selected each year and given to all applicants, or the Scholarship Review Committee may allow each applicant to select their own topic upon the sponsor's approval.

If desired, essays should be original works of the applicant and be a minimum of 250 words and a maximum of 500 words. The applicant must be willing to relinquish all rights to his/her work.

If an applicant is applying for multiple scholarships, the applicant must write multiple essays – the same essay cannot be used. Essays must be submitted with the application in order for the applicant to be considered for a scholarship. The essay should account for no less than 10% and no more than 20% of the total points or weighting for the decision process.

Other areas where scholarship points may be earned should include responsibility, character, outside activities, leadership, academics, attitude, behavior, attendance, participation, service, involvement, attitude, and others at the sponsor's discretion.

The Booster Club may or may not require interviews of applicants in the decision process. The applicant's parent or guardian must be permitted to be present at any interview. Interview topics must be communicated to the applicant not less than seventy-two hours prior to the interview.

DISTRICT SERVICES

Employer Identification Number

The COCISD Employer Identification Number may not be used for any purpose by organizations outside the District, including booster clubs.

Catering

The food service department provides catering for meetings within the District. Charges for the catering will be billed by the 15th of the following month at the campus. A sample menu can be obtained from the food service department.

Safekeeping

PTA or booster clubs may not store funds on campus for safekeeping.

MISCELLANEOUS

The following guidelines apply to all parent/booster organizations. If a question should arise which cannot be resolved at the campus level, the appropriate Asst. Superintendent of Business & Finance 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 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 activities.

- Parents and booster club 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 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 organization will occur outside the school day or as approved by the principal.
- Participation in any activity or travel associated with booster 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 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 Asst. Superintendent of Business & Finance;
- Upon dissolution of a booster 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 drive 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 clubs and other organizations may not purchase, lease, or otherwise utilize 15 passenger vans to transport District employees, students, or equipment.

Web Sites

Coldspring-Oakhurst ISD	www.cocisd.org
Internal Revenue Service	www.irs.gov
UIL	www.uiltexas.org
State Comptroller	www.window.state.tx.us
Secretary of State	www.sos.state.tx.us

Phone Numbers

State Comptroller	512-463-4000
Secretary of State	512-463-4600
University Interscholastic League	512-471-5883
Business Office	936-653-1105
Athletics	936-653-1115
Food Services	936-653-1108

COCISD Board Policy

Grants from Private Sources	CDC
Activity Funds Management	CFD
Student Activities	FM
Contests and Competition	FMF
Gifts and Solicitations	FJ
Relations with Parents or Parents' Organizations	GE
Advertising and Fund Raising in the Schools	GKB

Other Resources

Internal Revenue Service (main number) 800-829-1040
Internal Revenue Service (tax-exempt section) 877-829-5500
State Comptroller 800-252-5555
Secretary of State..... 512-463-5555
UIL..... 512-471-5883
State PTA..... 800-TALK PTA
Association Insurance Management (AIM).....800-876-4044

CURRENT POLICY AND REGULATIONS MAY BE FOUND AT WWW.COCISD.ORG

APPENDIX A

Booster Club Suggested Audit Program

Audit Procedures:

Bank Reconciliations

1) Trace ending balances on the reconciliations to bank statements, outstanding check lists, and other reconciling items.
2) Verify that bank reconciliations were completed within 30 days of bank statement ending date.
3) Ensure that any outstanding or reconciling items on the reconciliations were cleared the following month.
4) Verify that the balance in the bank account (at beginning of school year), plus total deposits per check register, minus total disbursements per check register, balances to ending bank account balance (at end of school year).

Bank Statements

1) Determine whether a procedure is in place for a club member, other than those that have check signing ability, to receive bank statements by mail and review for reasonableness.
2) Determine whether any cash corrections were identified on bank statements. Ensure that reasonable explanations are available.
3) Compare the number of cleared checks included in the bank statement with the number that is noted on the bank statement to ensure agreement.
4) Ensure that cleared checks contain signatures of individuals authorized to sign checks. Ideally, bank accounts should be established to require two signatures.

Receipts

1) From the check register or other accounting records, schedule each deposit (use of spreadsheets is helpful). If volume is significant, consider selecting only a representative sample.
2) Trace deposits to collection documentation and prepared cash receipts for agreement.
3) Trace deposits to bank statements to ensure agreement.
4) Ensure that receipts are presented for deposit in a timely manner by reviewing the dates of prepared cash receipts with the date of deposit on the bank statement.

Disbursements

1) From the check register or other accounting records, schedule each check, withdrawal, or other debit (use of spreadsheets is helpful). If volume is significant, consider selecting only a representative sample.
2) Trace checks to supporting documentation such as invoices, receipts, approved expenses related to fundraisers, or other reasonable explanations.

3) Review the canceled check to ensure agreement of payee name, endorsement, and check amount.
4) Trace disbursements to budget approved by the membership or meeting minutes.
5) For bank withdrawals for the purpose of establishing a change fund for an event, confirm that the change fund was later re-deposited.

Fundraisers

1) Evaluate each fundraiser individually by calculating the value of items available for sale or number of tickets sold, and comparing to deposits and remaining inventory, if any, to ensure agreement.
2) Determine whether fundraiser applications were prepared and submitted to the campus principal for each fundraiser.

Miscellaneous

1) Inventory remaining check stock to confirm that all checks are present and sequential. Ensure that the check number for the last check issued and first check available in check stock are sequential.
2) Confirm that check stock is retained in a secure place when not in use.
3) Determine whether any checks were voided during the course of the year. Ensure that any voided checks are retained in the records, but have been sufficiently modified to eliminate the possibility of clearing the bank (i.e. signature portion has been cut out of the check and VOID has been written across the check).
4) Ensure that sales tax reports were prepared and filed timely.
5) If IRS 990 form was filed, review for reasonableness.

APPENDIX B

MEMORANDUM & Submission of Financial Information

TO: Booster Club Presidents and Treasurers

FROM: JW Kirkham, Asst. Superintendent of Business & Finance

SUBJECT: Submission of Financial Information

As you are aware, the District's Booster Club manual requires supporting organizations to submit financial information to the District's Finance office, both at the end of the first semester as well as the end of the school year. 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 for financial reporting purposes.

In order to meet this critical requirement, it becomes increasingly important that supporting organizations, such as yourself, submit the required financial information in a timely manner. To this end, please work with the campus bookkeeper at your affiliated high school to submit this information. They will forward it to the Business Office.

Attached is a confirmation statement which should be submitted along with your financial information. In addition, I have also attached an example page of requested information. This includes balances for current assets and liabilities, as well as a breakdown of revenues and expenditures. If you already have an automated program or other documentation method in place, this format would be acceptable, provided that the financial elements requested are provided.

Please also share a copy of the audit completed by your audit/finance committee at the end of the year.

All financial information should be presented as of August 31 or the end of the school year. Please submit this information, along with the confirmation statement to the campus bookkeeper by September 30.

Should you have any questions, please contact me at jwkirkham@cocisd.org.

COCISD Supporting Organizations
Confirmation of Financial Information

_____ _____

Organization Name Campus Affiliation

I hereby certify that the information attached is true and correct to the best of my knowledge. Furthermore, I understand that although supporting organizations may be considered a separate entity whereby 501(c)3 status has been declared, the District is requesting this financial information in order to comply with GASB Statement No. 39 of the Governmental Accounting Standards Board.

President: Treasurer:

_____ _____

Signature Date Signature Date

Financial information should be presented as of August 31st (or end of the school year)

Balance Sheet Information

$_____
Current Assets

$_____
Current Liabilities

Income Statement Information (also called Profit/Loss Statement)

Summary of Revenues	
Fundraising Activities	$
Breakdown of types of fundraisers	$
Concession Sales	$
Membership Dues	$
Donations	$
Other Income	$
TOTAL REVENUE	$
Summary of Expenditures	
Fundraising products/expenses	$
Banquet expenditures	$
Other Expenses	$
TOTAL EXPENDITURES	$

This chart is provided as an example only. It is provided to give you an idea about the expectations of the level of detail necessary in reporting.

Definitions Legend:

Current Assets – cash short-term investments, or other assets easily convertible to cash

Current Liabilities – amounts owed to other organizations, individuals, or vendors

Revenues – incoming funds from sales of products/services, donations, and/or income from other sources

Expenditures – outgoing funds to pay for fundraising products, events, donations to school, and/or other expenses

COCISD
Booster Club & School Support Organization
Fund Raising Application

Name of organization:_____

Campus supported:_____

Type of event, activity, product sale or service:

_____

_____

Date beginning:_____ Date ending:_____

Location of event, activity, product sale or service:_____

Specific purpose(s) for which the net proceeds are to be used:

_____

_____

Vendor (if applicable):_____

Vendor contact name: Phone:_____

Event coordinator: Phone:_____

District contact name: Phone:_____

I request permission to conduct a money raising activity. I will be responsible for the accountability of all monies collected and I will follow the organization's bylaws and COCISD guidelines.

_____ _____
Coordinator's signature Date

_____ _____
Principal/Designee's signature Date

The Governmental Accounting Standards Board (GASB) Statement #39 requires school districts to consider financial activities of all parent teacher organizations, booster clubs, foundations and other fundraising entities for inclusion in the district's financial statements.

In order to determine whether financial information for these groups must be included, it is necessary to gather data regarding the financial activities of these organizations. The following information will enable school district officials and auditors to determine if financial activities of the organization must be included in the annual financial report.

This information is needed no later than **Sept 30**, annually. The information provided should include financial records year ending August 31. Keep in mind that external auditors who prepare the district's audit may require additional information.

Name of organization_____

Campus/Activity supported_____

What is the activity of your organization?_____

What is your organization's Tax ID number?_____

What is the date of your IRS Letter of Determination? (Attach a copy)_____

What is the balance of your organization's bank account, as of August 31? _____

What is your organization's fiscal year end? _____

Does your organization's gross receipt normally exceed $25,000 per year? Yes No

(IRS defines 'gross receipts' as all revenues generated before subtracting any expenses.)

If yes, did you file a Form 990 and Schedule-A last year? Yes No

Date filed_____

If no, were you exempt from filing Form 990 and Schedule-A? Yes No

What are the total annual contributions to the school district and/or students?_____

I confirm that the information provided on this form is accurate to the best of my knowledge.

_____ _____

Printed name and title Phone number

_____ _____

Signature Date

Return form to:
COCISD
Business Office
PO Box 39, Coldspring, TX 77331

COCISD
Booster Club & School Support Organization
Officer Information

Please submit your officer information to your supporting campus/department immediately following your organization's election. Information should be submitted even if officers are the same as last year. Any changes that occur during the year prior to the next election should be reported utilizing this form. A copy of this form should also be maintained by the President of the organization.

School year:_____ Campus/department supported:_____

Name of organization:_____

President

Name (First and Last name):_____

Address:_____

Phone number(s)_____ Email Address:_____

Vice President

Name (First and Last name):_____

Address:_____

Phone Number(s)_____Email Address_____

Treasurer

Name (First and Last name)_____

Address:_____

Phone Number(s):_____Email Address_____

Secretary

Name (First and Last name):_____

Address:_____

Phone Number(s):_____Email Address_____