# Booster Clubs

# Quick Tip Sheet

## Important Tips and Reminders

**Establishing a Booster Organization:**

1. Program parents wishing to establish officers and begin a new booster club organization may follow the Booster Club Guidelines document.

**General Info:**

1. Booster Clubs are a separate business entity from the District, maintaining their own tax ID numbers (Federal EIN and Texas Taxpayer ID) as well as their own bank account.

2. The organization is required to have at least **three officers:**

   · ***President*** · ***Secretary*** · ***Treasurer***

3. Family members should not serve simultaneously as officers (unless sharing responsibilities of a single office) as this presents a conflict of interest.

4. All meetings of the organization should be open to the public.

5. Bylaws must be established for the organization and shall be uploaded on the WISD Booster Google Drive. Updates to bylaws may be made as needed. Organizations needing a template for new bylaws are encouraged to utilize the WISD Booster Organization Bylaw Template.

6. Willis ISD training is required annually for all president and treasurer officers. Please contact your campus assistant principal when a new officer has been elected/appointed. Training completion will be conducted, documented and uploaded to the shared google drive.

**Fundraising/Membership:**

1. Membership dues are not a requirement for participation in a booster club.

2. Absence of dues paid should not exclude a child from participating in a club or program sponsored event.

3. The IRS prohibits the use of individual student accounts by booster clubs. Under these rules, tax-exempt organizations cannot require people to participate in fundraisers.

4. If a person decides not to participate in a fundraising event, that person cannot be excluded from having the benefit of the fundraiser.

5. A person who chooses not to participate in a fundraiser cannot be penalized in any way for non-participation.

6. The Booster Club may provide suggestions about particular activities; however, the Sponsor is responsible for the final decision with an Administrator's approval.

**Finance:**

1. At a minimum, the organization's membership should be provided with a financial statement and bank reconciliation at each meeting.

2. Every booster organization exempt from federal income tax under section 501(a) is required to either file an annual Form 990 Return of Organization Exempt from Income Tax, Form 990-N Electronic Notice (e- Postcard) for Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ or Form 990-EZ, Short Form Return of Organization Exempt From Income Tax.

3. All Booster Clubs must apply for their own sales tax exempt status. They may not use the sales tax exempt status of another Booster Club or the District sales tax exempt status.

4. An audit should be conducted:

- at the end of the fiscal year, or,
- when there is a change in treasurer, or,
- when there is a change in any officer who signs Booster Club checks.

**Required Documentation:**

**Every booster club must submit these 6 things to their campus administrator on an annual basis:**

1. A copy of the organization's bylaws, signed and dated by the president.

2. The name, address, and telephone number of the persons authorized to sign any legal papers, documents. Two signatures shall be required on all checks.

3. The name, address, and telephone number of all current officers.

4. The name, address, and telephone number of the depository for the organization's funds.

5. A copy of the most recent financial statements.

6. A schedule and/or calendar from the booster club for fundraising activities including location and a brief description

**For Staff:**

1. All active coaches/sponsors/directors, the Principal (or designee) shall automatically be considered as non-voting, ex-officio members of the association. The Principal, or designee other than the coach/sponsor/director, should be invited to all meetings.

2. The coach/sponsor/director is prohibited from:

- serving as an officer of a Booster Club.
- being an authorized signer on a club bank account.

- using a booster debit card or having direct access to booster funds.

3. Training is required for all new president and treasurer officers. Please contact your assistant principal when a new officer has been elected/appointed.

4. Any concerns or questions regarding the operation of your booster club should be directed to your assistant principal.

5. Any monies raised for the purpose of student/staff travel should be deposited into an appropriate Willis ISD account. All travel arrangements must be made through WISD and paid out of district accounts. All group/personal travel fundraised by the booster club should be arranged/paid through Willis ISD. Funds donated by the booster should be deposited into the district account for purchase.

6. Any donation for a specific fixed asset should be deposited into a Willis ISD account and purchased by the district.

7. Donations affecting a Willis ISD building or field should be approved by Facilities prior to accepting the donation.

8. Any technology donations should be approved by Technology prior to accepting the donation.

**Dissolving a Booster Organization:**

1. Current booster club officers who wish to dissolve a booster organization may follow the WISD Guidelines to Dissolution of a Booster Club document for answers to this item.

For additional resources, please refer to the Willis ISD Booster Club reference page at
https://www.willisisd.org/departments/business-finance