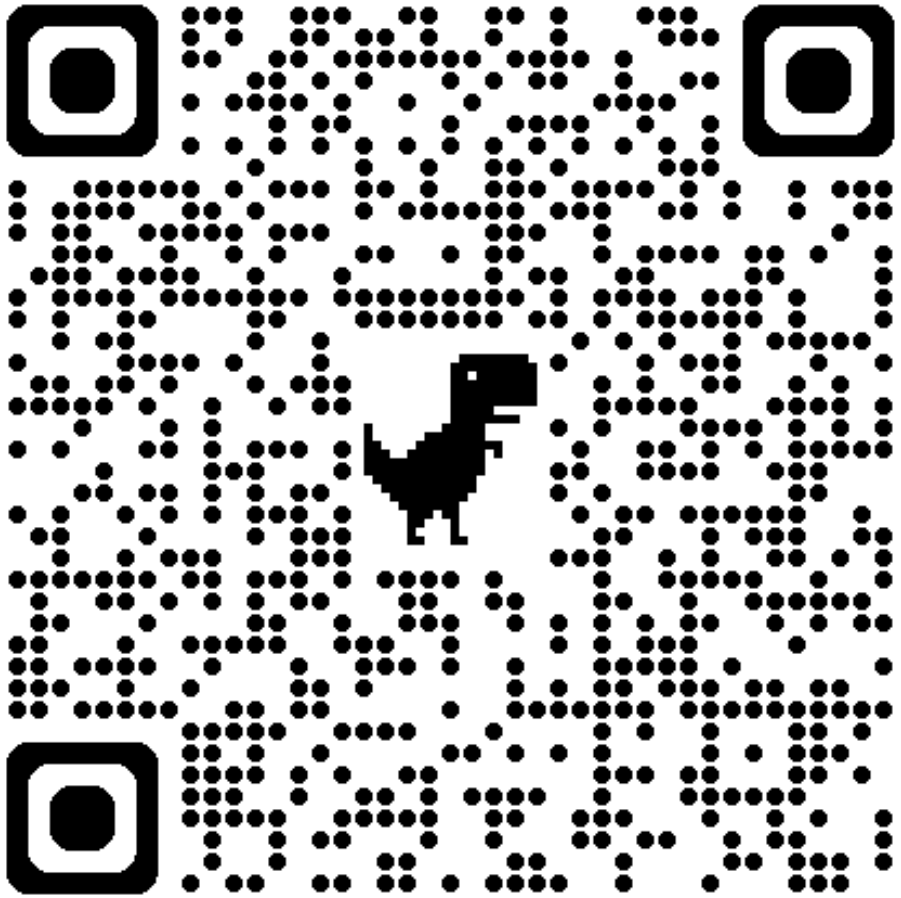


DISD Booster Club Workshop

Attendance Sign in

DISD Booster Club Workshop

PRESENTED BY DENTON ISD:

JULIE SIMPSON, DIRECTOR OF FINANCE

SANDI EVANS-GUIN, ASSISTANT DIRECTOR OF FINANCE

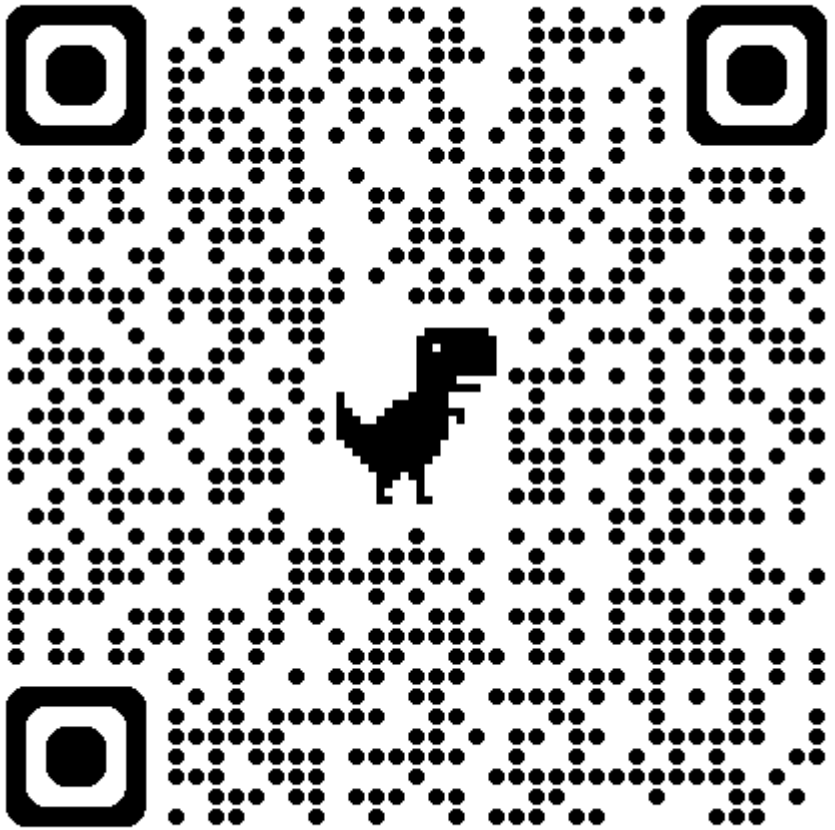
RAE WORDEN, ACCOUNTING SPECIALIST

VICKI GARCIA, EXECUTIVE DIRECTOR OF FINANCE

Sign In

Questions

- FAQs from today's training will be posted on the DISD Business Office "Booster Club & PTA Guidelines" webpage, along with a copy of this presentation.



Disclaimer

- WE UNDERSTAND YOU MAY HEAR THINGS TODAY THAT MAY DIFFER FROM WHAT YOU HAVE BEEN TOLD OR HAVE HEARD BEFORE.
- IT IS THE INTENTION OF THE DISTRICT THAT THE INFORMATION PROVIDED TODAY WILL ASSIST EACH BOOSTER CLUB WITH IMPLEMENTING THE BEST PRACTICES BEING DISCUSSED.
- SPECIFIC UIL QUESTIONS WILL BE RECORDED AND SUBMITTED TO THE ATHLETICS AND FINE ARTS DEPARTMENT FOR ANSWERS.

Sign In

Questions

Working with a school district

- Law - Things we do because it falls under TEA, UIL, TDA, GASB, IRS and Federal and State Government *
- Policy – Things we do because of School Board Policy.
- Practice – Things we do to implement the Law and Policy.

  Additionally, district practices may be more restrictive to support and protect our students and assets.

Sign In



Questions



*TEA – Texas Education Agency / TDA – Texas Department of Agriculture / GASB – Government Accounting Standards Board

OVERVIEW OF TODAY'S TRAINING:

- GENERAL UIL GUIDELINES
- DENTON ISD PTA/BOOSTER CLUB INFORMATION GUIDE HIGHLIGHTS
- DENTON ISD BOARD POLICY
- DENTON ISD/BOOSTER CLUB RELATIONSHIPS
- BYLAWS TEMPLATE
- ANNUAL REGISTRATION AND TRAINING REQUIREMENTS

Sign In

Questions

DISD Booster club & PTA Webpage

Click Path:

Denton ISD Website => Our District => Business => Booster Club & PTA Information



BOOSTER CLUB UIL GUIDELINES

Sign In

Questions

Athletic Booster Clubs

UIL Constitution and Contest Rules

- **Athletic Amateur Rule – Section 441**
- **Awards Rule – Section 480**

Funds shall not support athletic camps, clinics, private instruction, or any activity outside of the school.

School must give prior approval for any banquet or get-together given for students.

Students may not accept money or other valuable consideration from school booster club funds for any non-school purpose.

May donate money or merchandise to school with prior approval of the administration.

Music Booster Clubs
Academic Booster Clubs
Cheerleading and Spirit Booster Clubs

Amateur rule does not apply to Music Booster Clubs

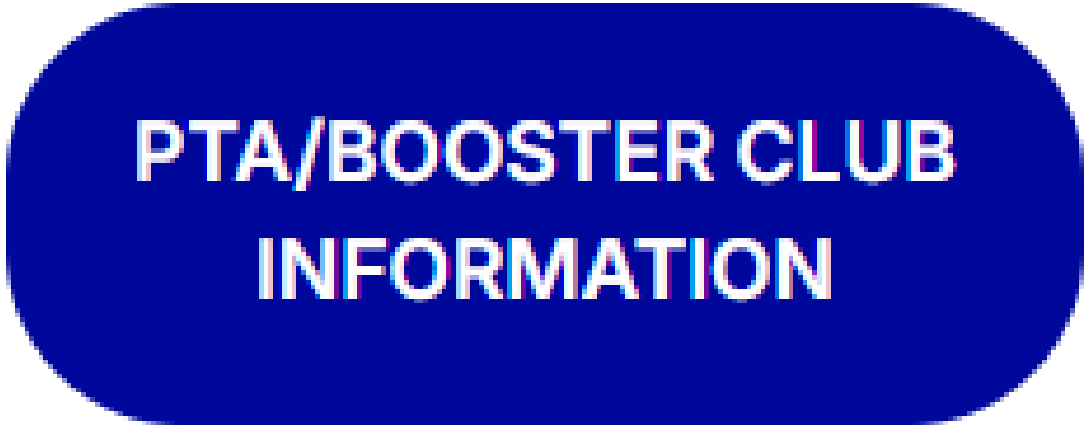
Music students are restricted by the awards rule (UIL Constitution and Contest Rules – Section 480)

- Booster Clubs should not give gifts or award to students for their participation in UIL Contests
- Booster Club can donate funds to the campus student group to be used at the discretion of the student group sponsor and principal

Booster Clubs may raise money to support the students

Denton I.S.D.
PTA/Booster Club Guide Highlights

- **Click Path:**
  - **Denton ISD Website => Our District => Business => Booster Club & PTA Information => Denton ISD PTA/Booster Club Information Guide**



Questions



DISD CONTACTS

PAGE 4



GENERAL RESOURCES

PAGE 5

Questions

Booster Clubs Shall

- Comply with DISD Policies, UIL Regulations, and Federal and Texas State Tax Laws.
- Have established bylaws to ensure stability, help resolve conflict, define processes and provide a roadmap for future officers.
- Keep minutes of meetings and audited (either by committee or independent auditor) financial reports for required retention period.
- **Have campus principal or designee approve all fundraisers.**
- Pay all taxes and other debts incurred by the Booster Club.
- Elect officers by member vote.
- **Submit the Denton ISD Booster Club Registration Form annually.**
- **One officer shall attend Booster Club training annually.**
- **Ensure the Sponsor, Coach, Director is an advisory role to the boosters without vote. (per UIL Guidelines)**

Questions



Booster Clubs Shall Not

- **Use school facilities without prior written approval from campus principal or the completion of the Facility Rental process.**
- **Establish a "petty cash" or "miscellaneous funds" account for the district staff to use at their discretion.**
- Give gifts or cash in excess of the limits imposed by the UIL.
- **Be permitted to collect student fees for items required for participation in a campus activity.**
- **Directly employ, contract, supplement or in any other way compensate a consultant, clinician, accompanist or paraprofessional for work performed for the student activity.**
- **Sign contracts for student travel associated with the campus, student group or organization.**
- **Pay expenses directly to the vendor from the Booster Club bank account for student travel associated with the campus, student group or organization.**
- Use Denton ISD tax identification number.
- Use Denton ISD tax exemption form when making purchases from the Booster Club bank account.

Questions



Booster Club Best Practices

Do not use Booster Club funds to support any non-school activities.

Booster club officers must have a child active in the program.

A member without a child active in the program shall not handle money.

Booster Clubs should not allow married couples to hold two officer positions.

Provide meeting minutes and financial reports to the campus / district activity sponsor.

Annually provide a list of board officers and contact information to the activity sponsor and campus administrator.

Booster Club bylaws should contain a dissolution statement such as:

> "Upon dissolution of the Club or the winding up of its affairs, the assets of the club shall be distributed exclusively to the program activity fund at the designated campus."

Denton ISD Board Policy

Denton ISD Board Policy

GE (Local)

Denton ISD
061901

RELATIONS WITH PARENT ORGANIZATIONS GE
(LOCAL)

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.

Denton ISD Board Policy

CDC (Local)

(Excerpt from policy)

Note: For purposes of this policy, the terms "gift" and "donation" have the same meaning.

Unsolicited Gifts

Authority to Accept

The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District. However, the following gifts shall require Board approval:

1. Any gift with a cost or market value of $10,000 or more that the potential donor has expressly made conditional upon the District's use for a specified purpose.
2. Any gift of real property.

Once accepted, a gift becomes the sole property of the District.

Criteria for Acceptance

The District shall not accept any gift that would violate or conflict with policies of or actions by the Board or with federal or state law.

Before the Superintendent accepts a gift or recommends acceptance of a gift to the Board, as applicable, the Superintendent shall consider whether the gift:

1. Has a purpose consistent with the District's educational philosophy, goals, and objectives;
2. Places any restrictions on a campus or District program;
3. Would support a program that the Board may be unable or unwilling to continue when the donation of funds is exhausted;
4. Would result in ancillary or ongoing costs for the District;
5. Requires employment of additional personnel;
6. Requires or implies the endorsement of a specific business or product [see GKB for advertising opportunities];
7. Would result in inequitable funding, equipment, or resources among District schools or programs;
8. Obligates the District or a campus to engage in specific actions; or
9. Affects the physical structure of a building or would require extensive maintenance on the part of the District.

Denton ISD Board Policy

GKD (Local)

(Excerpt from policy)

Denton ISD
061901

COMMUNITY RELATIONS
NONSCHOOL USE OF SCHOOL FACILITIES

GKD
(LOCAL)

Scope of Use

The District shall permit nonschool use of designated District facilities for educational, recreational, civic, or social activities when these activities do not conflict with school use or with this policy.

Approval shall not be granted for any purpose that would damage school property or to any group that has damaged District property.

Note: See the following policies for other information regarding facilities use:

- Use by employee professional organizations: DGA
- Use of facilities for school-sponsored and school-related activities: FM
- Use by noncurriculum-related student groups: FNAB
- Use by District-affiliated school-support organizations: GE

Scheduling

Requests for nonschool use of District facilities shall be considered on a first-come, first-served basis.

Academic and extracurricular activities sponsored by the District shall always have priority when any use is scheduled. [See FM] The Superintendent or designee shall have authority to cancel a scheduled nonschool use if an unexpected conflict arises with a District activity.

Approval of Use

The principal is authorized to approve use of facilities on a school campus. The Superintendent or designee is authorized to approve use of all other District facilities except athletic facilities. The athletic director is authorized to approve use of District athletic facilities.

Denton I.S.D./Booster Club relationships



Booster Club organizations may be formed to promote the school program or to compliment a particular student group or activity.

- Students enrich their education and expand their horizons when they participate in school activities and programs.
- The District greatly appreciates the time, effort and financial support that the Booster Clubs provide to our students.

Even though a Booster Club works very closely with the District, it is a separate entity from the District.

- **However, the formation of a Booster Club must be approved by the appropriate District Principal or Administrator.**
- In addition, a Booster Club must abide by all Denton ISD policies, University Interscholastic League (UIL) regulations, Federal laws and Texas State laws concerning Booster organizations.

Questions

Questions to consider when requesting to form a Booster Club.

- What is the intended purpose?
- How will the Booster Club support the program?

NOTE: *Booster Clubs must* ***not*** *be established to bypass District policies and procedures. Funds designated for District programs must not be routed through Booster Club accounts.*

Questions

We are all

“puzzle pieces”

in our support of

the student groups

within Denton ISD



Superintendent of Schools

Solely responsible for the entire educational program including curricular and extracurricular activities.

All activities, events, and personnel are under the jurisdiction of the Superintendent.

Principal

Directly responsible for all activities at the campus, including activities to raise money.

Planning special programs and activities are to be organized in full cooperation with the Principal.

Sponsor

Serves as the liaison without vote between the Booster Club and the District.

Supervised by the Principal.

Responsible for determining the various activities and trips in which the student group will participate

- **Must be approved by the Principal and Area Superintendent.**

Booster Clubs should not have an account set aside for sponsor discretionary use

Booster Club

Responsible for supporting student group, activity, or program.

Examples:

- fan support at games or events
- raising money to supplement an event
  - purchase props, meals, supplies
  - monetary support for student travel must be donated to the school
    - Booster Clubs shall not pay a vendor directly for travel

Fundraisers sponsored by the Booster Club shall identify the Booster Club name as the recipient of the funds for complete transparency

If needed, provides assistance for the planned activities of the student group.

Does not have authority to decide the activities or trips in which the student group will participate.

Question: **“Is this event a Booster Club or Campus/Student Club event?”**

The determining factor of who owns an event is “Who has the decision authority over the of the event”

Monetary support alone is not the deciding factor. A Booster Club may provide financial support for a campus or student club event, but they have no authority to decide the activity or trips in which the campus or student club participate.

District or Booster Club EVENT

District Booster Club EVENT

District

- School has the decision authority over the event
- Students may be required to participate
- Student fees are collected in relation to the event
- Example: Student group trip
- Example: Competition participation

Booster Club

- PTA/Booster Club has the decision authority over the event
- Example: Fundraising booth at campus carnival or festival
- Example: Booster Club Fundraiser – carwash, t-shirt sales, etc.

Questions

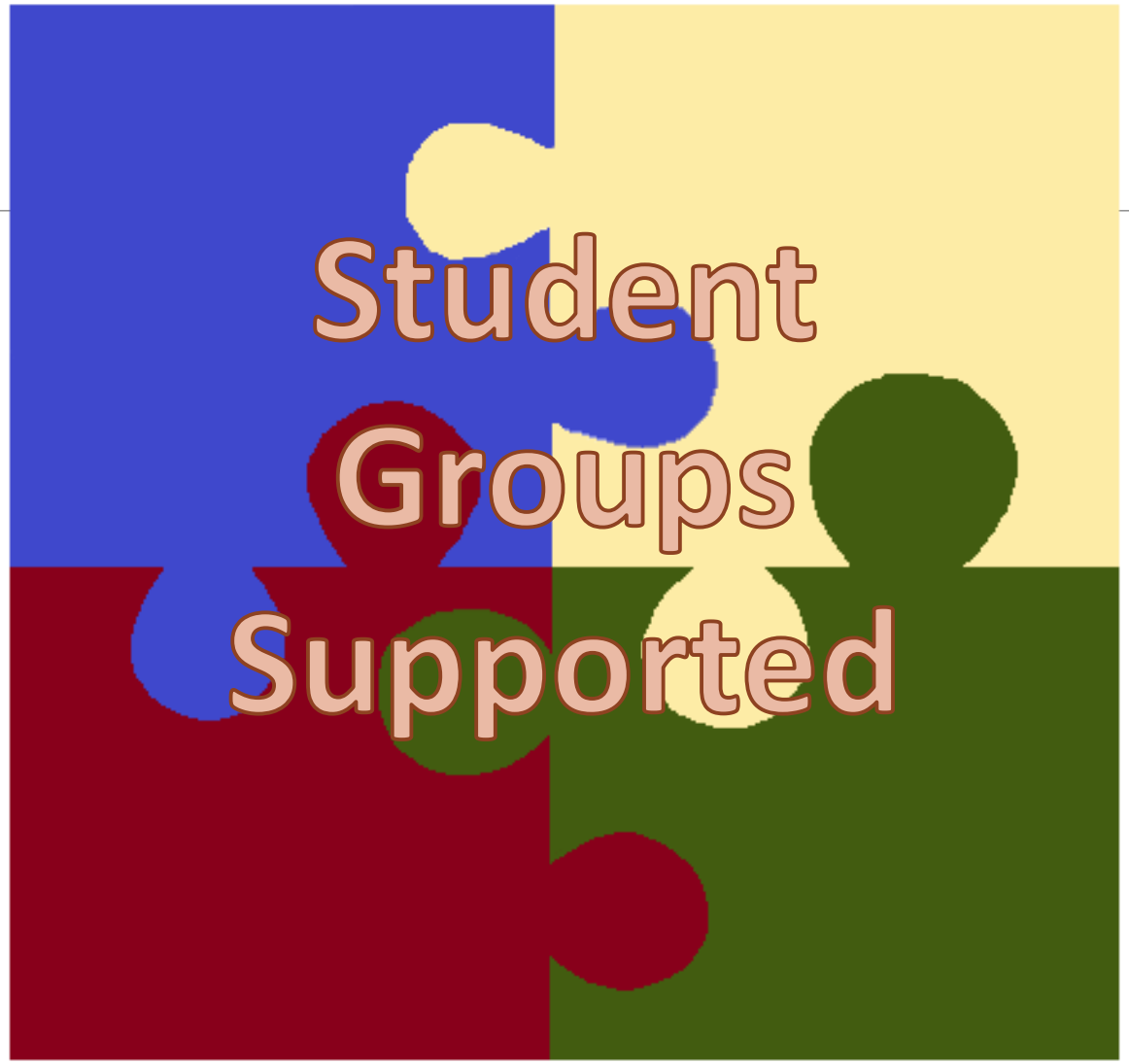
Questions

Student Fees

- Student fees for items required to participate in a campus activity may not be paid to a Booster Club
- Fees may include supply fees, uniforms, clothing, accessories, field trip fees, student trip fees, etc.

Contracts

- Booster Clubs may not enter into contracts for campus or student activities
- Booster Clubs may not directly employ, contract, supplement or in any other way compensate a consultant, clinical, accompanists or paraprofessional for work performed for a campus or student activity


Student
Groups
Supported

Booster Club Bylaws template

- **Sample Bylaws Template**
  - **Band**
  - **Choir**

Questions

Questions

Required Annual Registration and Training

Submit Required Booster Club Annual Registration Form

To include the following

- By-laws or Article of Incorporations
- Financial Report – Audited or Unaudited
- Evidence of IRS 990 Filing
- Evidence of State Sales Tax Filing
- Texas Sales Tax Permit
- IRS 501c3 Determination letter (if applicable)

Required participation in annual training

BOOSTER CLUB REGISTRATION FORM

Required Annual Registration

Why is Registration Important

GOVERNMENTAL ACCOUNTING STANDARDS BOARD
(GASB)
STATEMENT #39

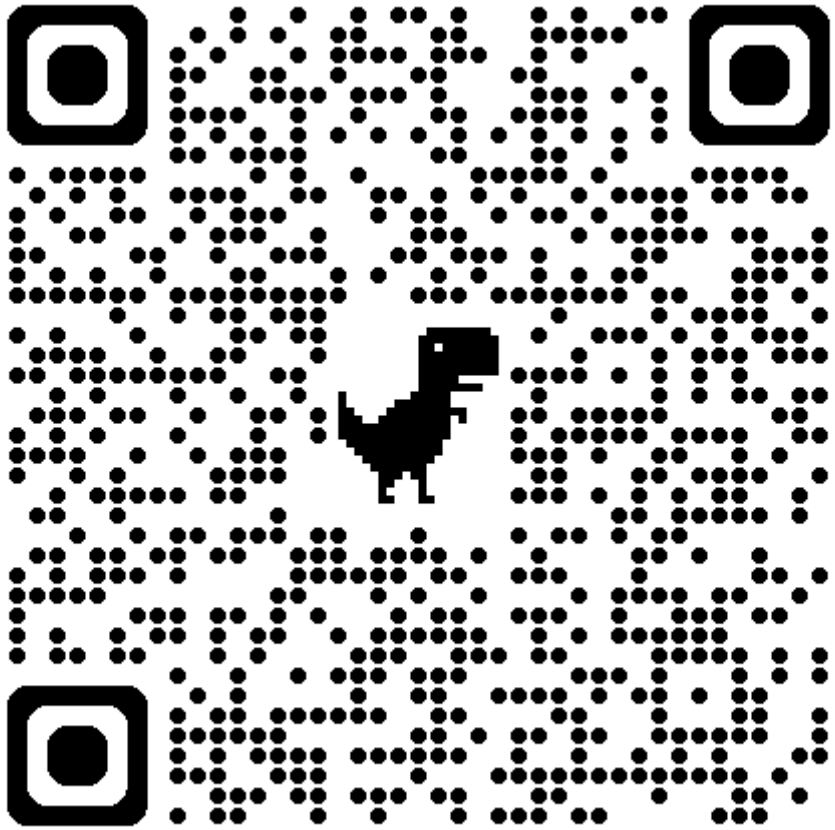
The Governmental Accounting Standards Board (GASB) Statement #39 requires school districts to consider financial activities of all parent teacher organizations, booster clubs, foundations and other fundraising entities for inclusion in the district's financial statements.
In order to determine whether financial information for these groups must be included, it is necessary to gather data regarding the financial activities of these organizations. By submitting registration annually school district officials and auditors can determine if financial activities of the organization must be included in the annual financial report.

Updated Information: Liability Insurance

The District no longer requires a Certificate of Liability Insurance to be filed annually.

However, it is strongly recommended that all Booster Clubs obtain and maintain an active liability insurance policy at all times. Liability insurance helps protect the Booster Club from potential claims or legal responsibility.

Note: Liability insurance **is required** when renting a District facility and must be submitted as part of the Facility Rental Request.



Questions?

- FAQs from today's training will be posted on the DISD Business Office "Booster Club & PTA Guidelines" webpage, along with a copy of this presentation.