Lake Dallas Independent School District PTA / Booster Club Guidelines 2026-2027

Updated July 2026

FOREWORD

This manual is designed to assist Booster Club and Parent Teacher Association (PTA) officers and members by providing organizational and financial guidance. Guidelines exist to protect an organization's assets, volunteers, members and the organization and district name. Only approved organizations operating under the Lake Dallas Independent School District (LDISD) Booster Club guidelines, Board policies and District procedures shall be allowed to use the school's name and/or facilities in support of its programs. Specific questions regarding the organization's activity should be addressed to the campus principal or to the Director of Student Initiatives.

Booster clubs should always keep in mind that the main purpose of any booster club or parent organization is to support and strengthen the District, the programs, and the students of the District as a whole. While doing so, they should uphold the highest standard of conduct and exude characteristics that would shed a positive light on the community, District and students of LDISD.

Important: The information in these Guidelines is provided for informational purposes only, and it is not intended to give legal or tax advice. Organizations and its members should seek their own legal counsel and financial advice from qualified personnel and may not rely on these guidelines as a substitute for competent counsel. An employee considering service as a booster club officer should be aware of the potential conflict of interest. Policy DBD(LOCAL) requires any district employee to notify his or her supervisor of any personal obligation or relationship that in any way creates a potential conflict of interest with the employee's job duties or the best interests of the district.

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Contact Info

In addition to your Coach/Sponsor, other helpful contacts are provided below from school administration to other District personnel, State agencies, and Federal agencies.

Lake Dallas HS Principal	Dr. Colleen Grindle	Phone: 940-497-4031
LDHS Principal's Secretary	Susan Duncan	
Lake Dallas MS Principal	Jessica Bovan	Phone: 940-497-4037
LDMS Principal's Secretary	Nadia Sweetland	
Corinth Elementary Principal	Ashley Fay	Phone: 940-497-4010
CE Principal's Secretary	Denise Blue	
Shady Shores Elementary Principal	Jennifer Bryant	Phone: 940-497-4035
SSE Principal's Secretary	Trina Bell	
Lake Dallas Elementary Principal	Kerri Blevins	Phone: 940-497-2222
LDE Principal's Secretary	Becky Martinez	
Lake Dallas Athletics Director	Jeremy Males	Phone: 940-497-1430
Athletic Director's Secretary	Margaret Wilkinson	
Director of Student Initiatives	Denise Kennedy	Phone: 940-497-4039
Director of Operations	John Modica	Phone: 940-497-4039

State Contacts

University of Interscholastic League	512-471-5883	www.uiltexas.org
Texas Secretary of State	512-463-5555	www.sos.state.tx.us
Texas Attorney General	512-463-2100	www.oag.state.tx.us

Sales Tax (Sales Tax Permit, Exemption, Reports, and Franchise Tax)

General Information	1-800-252-5555
Exempt Organizations Department	1-800-531-5441 ext. 34142

Federal Contacts

IRS Exempt Status as a 501(c)(3) Organization and Tax Returns

General Information	1-800-829-1040	www.irs.gov
Tax-exempt Organizations	1-877-829-5500	www.irs.gov
Tax Forms & Publications	1-800-829-3676	www.irs.gov

PTA/Booster Clubs in Lake Dallas ISD

Parent support 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. **Therefore, the District greatly appreciates the time, effort and financial support that the PTA/Booster Clubs provide to our students.**

Even though a PTA/Booster Club works very closely with the District, it is a separate entity from the District. However, the formation of a PTA/Booster Club must be approved by the appropriate District Principal or Administrator. In addition, a PTA/Booster Club must abide by all Lake Dallas Independent School District policies, University Interscholastic League regulations, Federal laws and Texas State laws concerning PTA/Booster organizations.

The **Superintendent of Schools** is solely responsible for the entire educational program including curricular and extracurricular activities. All activities, events and personnel are under the jurisdiction of the Superintendent. It is important that PTA/Booster Clubs recognize this authority and work within the framework prescribed by the school administration.

Each school **Principal** is directly responsible for all money raising activities carried on in his/her school or sponsored in any manner by or on behalf of his/her school. Parent/teacher committees or faculty/student committees should work in full cooperation with the principal and under his/her supervision in planning special programs and activities or in conducting any activity which involves the raising of money. The Sponsor or Coach of a student group serves as the liaison between the Booster Club and the District, under the supervision of the Principal.

The **Sponsor** is responsible for determining the various activities and trips in which the student group will participate with the approval of the Principal and Superintendent. The Booster Club is responsible for supporting a student group, activity, or program. Support may be as simple as providing fan support at games or events or as complex as raising money to support an out-of-state competition.

The **Booster Club** works through the Sponsor or Coach to provide assistance for the planned activities of the student group. The Booster Club decides the type and amount of assistance they will provide; however, the Booster Club does not have the authority to decide the activities or trips in which the student group will participate.

The **PTA** is responsible for supporting a campus activity or program. Support may be as simple as providing volunteer support on campus or as complex as raising money to support campus activities. The PTA works with the Principal to provide assistance for the planned campus activities. The PTA decides the type and amount of assistance they will provide; however, the PTA does not have the authority to decide the campus activities.

Role of PTA / Booster Clubs

Parent-Teacher Associations and Booster Clubs shall organize and function in a way consistent with the District's philosophy and objectives, within adopted Board policies, and in accordance with UIL regulations as applicable.

District PTA / Booster Clubs shall:

1. Be voluntary and provide unified support for student activities of the school.
2. Encourage involvement by all parents of students participating in the supported activity.
3. Use school facilities only with prior approval of the principal or designee.
4. Obtain approval of the campus principal for all fundraising activities in accordance with FJ (Legal & Local).
5. Submit a copy of the audited financial report to the Chief Operations Officer no later than September 1 following the end of the fiscal year.
6. Submit the name, address, and telephone number of all current officers (Booster Club Information Sheet) to the Chief Operations Officer and campus principal by September 1st.
7. Two signatures will be required on all checks and one must be the Booster Board Treasurer.
8. Provide evidence of adequate insurance coverage for activities conducted on school premises when applicable. The District cannot provide insurance coverage for Booster Clubs.
9. Pay all taxes and other debts incurred by the organization in a timely manner. (State sales tax and series 990 form to the IRS)
10. Comply with administrative regulations and Board policies when donating money or gifts to the District. [See CDC(Local) for more information]
11. Comply with UIL guidelines, District policies, and Federal and state tax laws.
12. Obtain tax exempt status 501(c) (3).
13. Obtain an Employer Identification Number (EIN).
14. Must have bylaws that address all the topics listed in the UIL Guidelines, to ensure stability, help resolve conflict, define processes and provide a roadmap for future officers.
15. Have volunteer paperwork complete. All booster club members are required to renew their LDISD volunteer application each year. Instructions can be found on the district website.
16. Follow all trademarking and advertising guidelines. [See GKB (Local) & FM(Exhibit) for more information]

PTA/Booster Clubs shall NOT

1. Be involved in decision or policy making activities for a student group.
2. Give a sponsor or coach a gift or cash in excess of the limits imposed by the UIL guidelines ($500) from any source in recognition of, or appreciation for coaching, directing, or sponsoring student activities. (UIL C&CR Section 481)
3. Give anything (including awards) to students without prior approval from school administration/sponsor/director/coach.
4. Give a member any gift without the approval of the club membership.
5. Direct, employ, contract, supplement or in any way compensate a consultant, clinician, accompanist, or paraprofessional for work performed for the student activity without prior approval from the director and campus principal.
6. Sign contracts or pay expenses directly from PTA/Booster Club accounts for any arrangements for student travel associated with the organization (i.e. hotel costs, transportation, bus or airfare, fees, etc.) without campus or district administrator approval.
7. Use the District tax identification number as the PTA / Booster Club identification number.
8. Use the District tax exemption form when making purchases for the PTA/Booster Club.
9. Establish a “petty cash” or “miscellaneous funds” account for the coach or sponsor to use at their discretion.
10. Give cash to any school employee to use at his or her discretion.
11. Be permitted to collect student fees for items required to participate in a campus activity. (i.e., supply fees, uniforms, clothing, accessories, field trip fees, student trip fees, etc.)
12. Attempt to influence the sponsor, principal or other administrator’s decisions or be a lobbying group concerning matters which are duties assigned to the district personnel, such as trips, staffing, and schedules.

Best Practice Recommendations

1. Do not use PTA/Booster Club funds to support any non-school activities. This includes summer leagues and tournaments. (ex. City Leagues, Select Teams)
2. Do not engage in any money-raising activity of a lottery/raffle nature. NOTE: Per board policy GKB Legal. A “qualified nonprofit organization” for purposes of the Charitable Raffle Enabling Act may conduct raffles in accordance with the Act to benefit a district or school.
3. PTA/Booster Club officers must have a child active in the program their PTA/Booster Club supports.
4. A member without a child active in the program shall not be responsible for duties that involve the handling of money.

5. A PTA/Booster Club office may not be held by a spouse of another officer in the same club.
6. Provide meeting minutes and financial reports to the campus/district activity sponsor.
7. Annually provide a list of PTA/Booster Club board officers and contact information to the activity sponsor, campus administrator, and Chief Operations Officer.
8. 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”.

Record Keeping Practices

The proper collection, reporting, disbursement and safeguarding of all money and other PTA/Booster Club assets rests solely with each PTA/Booster Club’s officers, not with the school district or with any of the district’s employees. The principal or sponsor may act in an advisory capacity only. No District employee shall be an officer of a PTA/Booster Club or have signatory authority on the bank account for a PTA/Booster Club at the campus they are employed. In addition, an employee of the District who has accounting or bookkeeping responsibilities shall not hold the office of Treasurer or have signatory authority on a PTA/Booster Club bank account.

A PTA/Booster Club does not have the authority to commit or to represent in any way the Lake Dallas Independent School District or any of its campus locations. A PTA/Booster Club is responsible for any obligation incurred by the PTA/Booster Club whether the commitment is financial or otherwise.

Minutes of all PTA/Booster Club meetings and Executive Board meetings will be archived in the permanent records of the club.

Each PTA/Booster Club should seek competent tax and legal advice on their own and at their own expense on an as-needed basis.

District personnel will assist in whatever manner is feasible to facilitate PTA/Booster Club needs.

All PTA/Booster Club records should be maintained in a manner to facilitate the transfer of duties to new officers each year. Copies of financial records should be maintained for a period of seven years in the permanent records of the organization. Many of these filings become public record upon the granting of exempt status and must be maintained for public inspection.

PTA/Booster Clubs should obtain a post office box or use a member’s personal or business address for all correspondence. A post office box would provide the greatest amount of flexibility for the club. Schools are neither equipped nor funded to receive, sort, safeguard or distribute mail for PTA/Booster Clubs.

PTA/Booster Club Bylaws

All PTA/Booster Clubs that are formed to support a Lake Dallas ISD campus or student activity must have bylaws that address all the topics listed in the UIL Guidelines. Please see these links for UIL Booster Club Guidelines:

http://www.uiltexas.org/policy/guidelines-for-booster-clubs
https://www.uiltexas.org/files/policy/booster_club_guidelines.pdf

What are bylaws?

A booster club's bylaws provide the rules for how your organization operates, including how often meetings are held, how voting is conducted and the like. The bylaws should contain the details of the rules of membership. Bylaws must address the organization's fiscal year, organizational structure, rules for dissolution, and the methods used to elect officers.

Bylaws must be submitted to the Office of the Director of Operations when registering a Booster Club. The Director of Operations, or their designee, will review the bylaws to make sure that all the required topics are addressed, but does not have the authority to change the bylaws. If the bylaws are incomplete, the Booster Club's registration will be denied until the missing topics are included.

Bylaws must:

- Be submitted to the Chief Operations Officer by **September 1st** each year
- Address the organizational structure
- Address the methods used to elect officers
- Contain the rules of membership
- Include how meetings will be publicized and conducted
- Address the organization's fiscal year
- Not allow one person to hold multiple offices
- Address the dissolution of a booster club

Election of Officers

- Only active members in good standing shall be permitted to hold office or vote upon any matter of business of the organization.
- No officer shall be permitted to hold more than one office at the same time.
- District employees are NOT allowed to hold any LDISD school PTA/PTO/Booster club officer position that has a financial capacity. "Financial capacity" shall include President, Vice President, Treasurer, Fundraising chair, check signer, or any other function that involves the receipt and distribution of money.

At a minimum, the booster organization shall elect the following officers on an annual basis. Each officer should receive a printed copy of the guidelines. Each officer must read the manual and return a signed acceptance form to the Booster Executive Board for record retention before the first meeting of the new school year.

Role of Officers

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 meet with the treasurer of the organization to review the organization's position.
- Schedule annual audit of records or request an audit if the need should arise during the school year.

Vice-President

The vice-president acts as the president's representative in his/her absence. They must remain familiar with the organization. The major duties include, but are not limited to, the following:

- Preside at meetings in the absence or inability of the president to serve.
- Perform administrative functions delegated by the president.

Secretary

The secretary is responsible for keeping accurate records of the proceedings of the association and reporting to the membership. The secretary must ensure the accuracy of the meeting minutes and have a thorough knowledge of parliamentary law and the organization's procedures. The major duties include, but are not limited to, the following:

- Report on any recommendations made by the executive board of the booster organization if such a governing board is defined.
- Maintain the records of the minutes and any standing committee rules, current membership and committee listing.
- Record all business transacted at each meeting.
- Maintain records of attendance of each member.
- Conduct and report on all correspondence on behalf of the organization.

Treasurer

The treasurer is the authorized custodian of the funds of the association. The treasurer receives and disburses all monies indicated in the budget or as authorized by action of the association. All persons authorized to manage funds of the association should be covered by a fidelity bond in an amount based on the organization's annual income and determined by the executive board. The major duties include, but are not limited to, the following:

- Serve as chairperson of the organization's Budget Committee if prescribed.

- Issue a receipt of monies received and deposit said amounts on a weekly basis (daily if receipts on hand exceed $250.00).
- Present/Maintain a current financial report including bank statements, bank reconciliations, and financial statements and be able to give them to the Director of Operations when requested. Copies should be available for review by the general membership at each meeting or as requested.
- File financial reports by **September 1** each year with the district business office.
- 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 State Comptroller's office (monthly, quarterly, or annually).
- File annual IRS form 990 in a timely manner.
- Submit records to the audit committee appointed by the organization upon request or at the end of the year.
- Submit a copy of the annual audit report to the district business office.

Note: Due to the increasing requirements placed on charitable organizations by the Internal Revenue Service, it is strongly recommended the Treasurer have an accounting background.

Parliamentarian

The primary duty of the parliamentarian is to advise the presiding officer on parliamentary law and matters of procedure when requested. The president or presiding officer of the organization alone has the power to make decisions or rule on a point of order. Thus, after the parliamentarian has given his advice, the presiding officer must make the ruling to the organization – he is not obligated to follow the recommendation of the parliamentarian. The parliamentarian should be thoroughly familiar with the bylaws and any standing rules of the group on which he serves. A copy of Roberts Rules of Order Newly Revised should be maintained by the organization and referenced as needed.

District Executive Board

The District Executive Board for PTA/Booster Club purposes within Lake Dallas ISD will consist of the club's director/sponsor/coach, LDISD Chief Operations Officer, campus principal, District Athletic Director, and District Director of Student Initiatives (Fine Arts Director).

Organization Executive Board

The executive board for each PTA/Booster Club will consist of the governing officers and the club's director/sponsor/coach/campus principal.

Committees

Standing Committees

A standing committee is a permanent group within the organization that focuses on a specific area (e.g. fundraising, events, or membership) who work year-round to plan, manage, and oversee those activities. These are your “always-on” teams for a particular job.

Standing Committees can include but are not limited to:

- Nominating Committee
- Fundraising Committee
- Banquet Committee
- Chaperone Committee
- Membership Committee
- Additional committee possibilities - Uniform Committee, Concession Committee, Friday Night Meal Committee, etc.

Nominating Committee

The nominating committee is formed from the organization’s membership in the spring of each year. The purpose of the committee is to recommend various members of the organization for office in the coming school year. The nominating committee should be charged with soliciting recommendations for officer positions within the organization. The committee should then contact the potential candidate directly to ascertain their willingness and desire to serve. The nominating committee should report back to the membership on their results in the spring so the election may be held.

Once officers are elected for the coming year, the newly appointed secretary must submit names, addresses and phone numbers of the new officers to the campus principal or designee.

The secretary and treasurer of the organization shall turn records over to the incoming officers within thirty (30) days of the election. Records should be kept for a period of seven (7) years for audit purposes.

Fundraising Committee

The Fundraising Committee plays a vital role in supporting the organization’s mission by developing, coordinating, and executing fundraising activities that generate financial resources for programs, events, and student needs. This committee works closely with the executive board and other committees to plan and manage fundraising campaigns, ensure compliance with district and booster club policies, and engage the community in supporting our cause. Responsibilities include identifying potential fundraising opportunities, securing sponsorships or donations, organizing events, managing fundraising budgets, and tracking results. Members of this committee serve as ambassadors for the organization, fostering positive relationships with local businesses, families, and community partners to maximize participation and financial support.

Banquet Committee

The Banquet Committee is responsible for planning, organizing, and executing the annual banquet or recognition event that celebrates the accomplishments of students, coaches, and supporters. This committee works in collaboration with the executive board and other committees to create a memorable and meaningful event that reflects the organization's values and traditions. Duties include securing a venue, coordinating catering and decorations, arranging awards and presentations, managing ticket sales, and overseeing event promotion. The committee ensures that timelines, budgets, and logistics are carefully managed, and that the event honors all participants in a professional and celebratory manner. Members of this committee play a key role in fostering a sense of pride and community among students, families, and stakeholders.

Chaperone Committee

A chaperone committee is a group of parent volunteers responsible for organizing, assigning, and overseeing adult supervision at student activities, trips, and events. They help ensure safety, enforce rules, coordinate logistics, and support staff during these activities.

Membership Committee

The Membership Committee is responsible for recruiting, retaining, and engaging members to support the mission and activities of the organization. This committee develops strategies to increase membership participation, ensures accurate recordkeeping of member information, and provides timely communication about benefits, events, and volunteer opportunities. Duties include creating and distributing membership forms and promotional materials, coordinating membership drives, collecting dues, maintaining an up-to-date membership database, and providing reports to the executive board. Members of this committee serve as welcoming ambassadors, fostering a sense of belonging and encouraging active involvement from families, alumni, and community supporters.

Special 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. Special 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.*

Scholarship Committee (Post-Secondary Scholarships)

The Scholarship Committee is responsible for managing the process of awarding scholarships to deserving students in alignment with the organization's mission and guidelines. This committee works with the executive board to establish clear eligibility criteria, application procedures, and selection timelines. Duties include creating and distributing scholarship applications, publicizing opportunities to students and families, reviewing applications, conducting fair and impartial evaluations, and recommending recipients for approval. The committee ensures confidentiality, transparency, and compliance with all applicable rules and policies. Members of this committee play an important role in recognizing student achievement and

supporting their educational goals through financial assistance. [See section titled PTA/Booster Club Scholarships for guidance**]**

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.

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

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 funds have been followed;
- Ensure expenditures occurred in a manner consistent with organization's bylaws;
- Ensure that all revenues have been appropriately received and recorded;
- Verify that annual federal and state forms have been filed;
- Submit a copy of the completed audit and audited financial report to the Chief Operations Officer no later than September 1st following the end of the fiscal year.

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.

Suspected Fraud/Irregularities

Suspected violation of guidelines, fraud, or misappropriation of funds must be reported to the parent organization, campus principal or designee, and district administration.

Standards for Meetings

Notice of all meetings should be published at the campus, website or via email 72 business hours (3 business days) prior to the meeting date.

The notice should clearly indicate the date, time, and location of the meeting and the items to be discussed.

In order to provide an optimum level of communication and teamwork, PTA/Booster Club meetings should be held in the presence of the organization sponsor, campus coordinator, head coach or other school sponsor.

Any action taken at the meeting should be documented in the minutes and is subject to review and possible revocation by the sponsor, campus coordinator, or head coach.

Rules for Dissolution

There are two ways a PTA/booster organization can be dissolved:

1. A resolution shall be adopted by the PTA/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.

2. The District Executive Board determines that the PTA/booster club is not functioning in a way consistent with school and district policies, and/or in accordance with UIL regulations.

If the booster club or District Executive Board determines it is in the best interest that the PTA/booster club be dissolved, the booster club and/or the committee must determine the distribution and usage of treasury monies and other assets before dissolution. In order to comply with the Internal Revenue Service guidelines, care should be taken to ensure that excess funds are distributed within the framework of the organization's original purpose- i.e., band booster funds would remain with the musical program at that particular campus. Any other distribution of funds could void the organization's tax-exempt status and force it into a fully taxable situation.

Dissolution of PTA/booster clubs should be addressed in the PTA/booster club's bylaws.

PTA/Booster Club Finances

Banking Information

To open a bank account, The PTA/Booster Club must first obtain an Employer Identification Number (EIN) from the IRS. (See Tax information section)

The PTA/Booster club shall not use just the school's name on its checks or on its literature. The use of the school's name might imply that the school or the District is responsible for any obligations entered into by the club. The PTA/Booster Club's name must be present on the bank account.

All funds received should be receipted and deposited on a weekly basis. Commingling of PTA/Booster Club funds and school activity funds is prohibited. School employees may not accept loans of funds from parents and student organizations.

Tax Information

The purpose of this section is to provide general tax information to PTA/Booster Clubs. It is each PTA/Booster Club's responsibility to seek competent professional tax advice for its own tax reporting and filing requirements. The information provided in this document is not intended to be all-inclusive.

How to obtain tax exempt status 501(c) (3)

Your group will need to take the steps necessary to become a nonprofit education organization recognized by the Internal Revenue Service as exempt from taxation. This is known as a 501(c) (3) entity.

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 PTA/Booster Club must apply for this status on Form 1023- Application for Recognition of Exemption under Section 501(c)(3). These documents are available on the Internal Revenue Service website: http://www.irs.gov/.

The application must be accompanied by Form 8718, User Fee for Exempt Organization Determination Letter Request, which provides a user fee to be paid to the Internal Revenue Service. Depending on the anticipated annual gross receipts, the fees may vary. 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.

Please provide a copy of your determination letter to the Chief Operations Officer.

Note: Instructions for completing these forms and copies of the forms can be found on the Internal Revenue Service website: http://www.irs.gov/ under forms and publications. The IRS main number is 1-800- 829-1040, and the Tax-Exempt section is 1-877-829-5500.

How to obtain an Employer Identification Number (EIN)

The IRS requires all organizations (entities) that conduct business to have their own Employer Identification Number. The EIN is obtained with the SS-4 Form from the IRS. A member's social security number should not be used as the organization's Employer Identification Number for banking or other business purposes. PTA/Booster Clubs are not allowed to use the District's EIN. To obtain an Employer Identification Number:

1. Obtain and complete IRS Form SS-4.
2. Make a copy for the club's permanent records.
3. When a number is assigned to the PTA/Booster Club by the IRS, ensure that the paperwork is maintained in a permanent file from year to year.
4. The recommended fiscal year end for the PTA/Booster Club is June 30.
5. There is no application fee required when filing Form SS-4.
6. This EIN will be the number used to establish a bank account for the PTA/Booster Club.

Note: You can apply for an EIN number on the Internal Revenue Service website: http://www.irs.gov/. Insert "employer identification number" under forms and publications. You will be able to complete the application process online.

Sales Tax

All PTA/Booster Clubs must apply for their own sales permit number. They may not use the number of another PTA/Booster Club or the District sales permit number. Sales by a PTA/Booster Club are generally

taxable. PTA/Booster Clubs are not tax-exempt unless they have filled out the proper application forms from the Texas Comptroller of Public Accounts and have been given tax-exempt status.

Organizations that have applied for and received a letter of exemption from sales tax do not have to pay sales and use tax when they buy, lease or rent taxable items that are necessary to the organization's exempt function. No item purchased tax-free by an exempt organization can be used for the personal benefit of a private party or other individual. For any questions regarding sales tax, you can call the Texas Comptroller of Public Accounts at 1-800-531-5441 or email: tax.help@cpa.state.tx.us.

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 <u>not</u> exempt from tax and must be charged sales tax (8.25%). Items which are purchased by the organization through budgeted funds as an award to a student are not taxable.
- Each PTA/Booster Club (qualifying 501(c)(3) can have two tax free sale days per calendar year according to Texas State Sales Tax Law. Items can also be sold during the tax- free weekend in August without collecting sales tax.
- Meals purchased by the organization for teams, groups, bands, etc. on authorized school trips are exempt from sales tax if the organization contracts for the meals. The PTA/booster organization must pay for the meals with a PTA/Booster Club check and provide an exempt certificate.
- Individual members of the team, group, band, etc. may not claim exemption from sales tax on the meals they purchase while on a school authorized trip.

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, the tax rate was 8.25%, the organization would collect $2.17 ($2.00 x 1.0825) 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 the tax, the school would retain $1.83 and remit $0.17 for sales tax. If this method is used, divide the total sales by 1.0825 (assuming the tax rate is 8.25%) 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 not collect sales tax on the following:

- Admission tickets
- Club memberships

- Food and drinks sold at school functions

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

- Items sold by the school store
- Any type of PTA/Booster Club materials
- Any other item sold as personal property (i.e. school pictures, uniforms, 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 State Comptroller's guidelines. Further information can be found on the Comptroller's website: http://www.window.state.tx.us.

Annual Federal Filing Requirements

Every PTA/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. The return is due by the 15th day of the 5th month after the close of the organization's tax year or fiscal year. According to the IRS, small tax-exempt organizations, such as small booster clubs, are required to file an annual electronic notice Form 990-N (e-Postcard). The e-Postcard is required to be filed on-line. The e-Postcard is due every year by the 15th day of the 5th month after the close of the organization's tax year. A booster club cannot file the e-Postcard until after its tax year ends. Whether or not a PTA/booster club has filed for exemption status with the IRS, it should still file the appropriate 990 forms as required by exempt organizations. IRS regulations affect not-for-profit organizations and their requirements for financial reporting. For the fiscal year ending in 2011 and later:

*PTA/Booster Clubs must use Form 990-N, normally known as the e-Postcard if:

1. Gross receipts are $50,000 or less.

*PTA/Booster Clubs must use Form 990-EZ if:

1. Gross receipts are more than $50,000 but less than $200,000

AND

2. Total assets are less than $500,000 at year-end.

*PTA/Booster Clubs must use Form 990 if:

1. Gross receipts are $200,000 or more
   OR
2. Total assets are $500,000 or more at year-end.

**These provisions may change so consult with a tax professional or the IRS for additional assistance.*

Even though PTA/booster organizations are recognized as tax exempt, they may be liable for Federal tax on the portion of income deemed to be unrelated business income ("UBI"). UBI is income from a trade or

business activity, regularly executed that is not substantially related to the charitable, education or other purposes that are the basis for the organization's exemption. An organization that has $1,000 or more gross income from UBI must file Form 990-T, Exempt Organization Business Income Tax Return. This form is filed in addition to Form 990, 990-EZ, or 990-N and is required regardless of the level of the income received. If the booster club's address has changed a notification must be sent to the IRS to ensure that any IRS refund or correspondence is received. To change an address with the IRS, complete Form 8822, Address Change Request, and send it to the address shown on the form.

Financial Reporting

At a minimum, the organization's membership should be provided with a financial statement and bank reconciliation at each meeting. The financial statement should provide a comparison of budgeted versus actual expenditures and receipts. Cash receipts and disbursement reports should be available for review when needed and at the annual audit.

PTA/Booster clubs must submit an adopted budget to their campus designee. This budget should include anticipated fundraising income and detailed planned spending based on the director's, coach's, or sponsor's yearly "wish list." This "wish list" shall be collaboratively made with the booster officers and must be approved by the membership. The budget may be amended as needed. **PTA/Booster clubs must also submit semi-annual financial reports to the campus designee, including a balance sheet and income statement. These are due within 60 days following December 31 and June 30.**

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. End-of-year financial statements should be submitted to the Chief Operations Officer. (One time a year, by September 1)

Safekeeping of Organization Funds

PTA/Booster Clubs shall not store funds on District property. Organizations are expected to have representatives on campus to collect funds during fundraising events. Employees are not authorized to assist outside organizations in their collections.

In rare instances when employees do accept funds meant for the support organization, the funds must be deposited in a drop-slot safe or locked box for safekeeping until retrieved by an organization representative. Employees are not authorized to have access to locked receptacles.

The PTA/Booster Club assumes all liability and holds harmless and indemnifies Lake Dallas ISD, its Trustees, employees, and agents, for any loss or damages arising out of the organization's use of District facilities for safekeeping of funds.

Cash Receipt Procedures

All cash collections received by the PTA/Booster Club for fees, dues, fundraising, etc. must be deposited upon receipt. All funds must be supported by some type of record documenting the source and amount of funds. Such documentation should be readily available for audit purposes. It is recommended that deposits be made daily if the total receipts on hand exceed $250.00. If daily receipts are less than $250.00, deposits

shall be made within one week even if the receipts for all days combined are less than $250.00. All money must be deposited prior to holidays and weekends.

Bank deposits should be prepared as follows to ensure the integrity of the financial reporting:

- Separate all currency and coins by denomination and carefully count and record it in the appropriate section of the bank deposit form.
- A tape may be run of any checks included in the deposit rather than indicating the checks individually on the deposit slip. A copy of the tape should be retained with your copy of the deposit records.
- Total the deposit slip.
- Tally the pre-numbered cash receipts and make certain this total matches the deposit total.
- Attach the cash receipt verification with a copy of the deposit slip and file in date order.
- For large deposits, have another individual independently count the currency only (not the coins or checks) and verify the currency has been correctly recorded on the deposit slip.
- Both individuals should initial the deposit slip next to the currency amount on the deposit slip.
- 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 not correct.

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 thirty (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 Disbursement journal
- Cash Receipts journal
- General Ledger

Disbursement of Funds

All requests for disbursement must be made from established budget line items and the appropriate coach's/director's/principal's wish list. If a request exceeds the budget or is for an item not previously included in the budget process, a vote of the membership must be taken prior to expenditure.

Direct payments and gifts to employees beyond $500 per school year per employee are not permitted uses of PTA/booster funds across all booster organizations. Alcoholic purchases are not permitted to be purchased by PTA/Booster Funds.

Schools may give one major award per student per interschool activity not exceeding $70 in value, during their high school enrollment at the same school. Each year, schools may give one additional award per student per activity, not exceeding $20. All gifts using booster funds must be approved by campus designee. Failure to comply with these guidelines can render further action by administration.

Booster organizations may not contribute funds in an effort to increase the personnel allocations and/or stipends of a particular program or campus.

A Booster Club Check Requisition Voucher form should be completed for all expenditures regardless of the amount. The appropriate supporting documentation (invoices, receipts) should 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. These forms are not mandatory, but are available for you to use and strongly encourage you to do so.

1099 Requirements

Internal Revenue Service guidelines require that all payments for services in excess of $600.00 made to an individual by a booster organization are reported on a form 1099 on an annual basis. The Booster Club should secure an IRS form W-9 from the provider at the time of service to ensure the organization has an accurate record of the taxpayer identification number. The organization must then issue a form 1099 to all qualifying vendors performed in a calendar year by January 31st. The Internal Revenue Service website should be accessed for appropriate 1099 reporting requirements and forms.

Insurance

The PTA/Booster Club should insure its operations, particularly cash handling. Officers could have personal liability for board actions or omissions. An insurance policy protects the officers from any litigation that might result from perceived poor decisions by the board. Fiduciary coverage protects the misappropriation of funds by a volunteer. These policies are generally sold in multiples of $10,000. It can be attached to the CGL policy. If the booster's own property, it is recommended that they consider property coverage as well.

Any organization using District school facilities may be required to provide an original Certificate of Insurance, with LDISD named as the Certificate Holder, indicating a minimum $1,000,000.00 in combined single Limit for Bodily Injury and Property Damage Liability coverage. In addition, LDISD shall be named as an additional insured on the policy. For more details or clarification contact the Chief Operations Officer.

Audit Instructions

Why is an audit necessary?

An audit is an examination of the financial records of the PTA/Booster Club. It assures that all income and expenditures are accounted for and consistent with the budget and goals for the year. It also verifies that the bank balance and ledger balance are reconciled. The audit is to protect the PTA/Booster Club officers and the organization.

When is an audit conducted?

An audit should be conducted at the end of the fiscal year, when there is a change in treasurer, and when there is a change in any officer who signs Booster Club checks.

Who conducts the audit?

An audit may be conducted by an outside party, such as a CPA or an audit committee. The audit committee should be composed of no less than two members of the PTA/Booster Club (members without financial or check signing responsibility).

What are the audit procedures?

Suggested steps for the audit committee:

1. Review reconciled bank statements and canceled checks to determine that:
    a. Disbursements have been properly documented with an invoice or receipt.
    b. Disbursements have been properly approved.
    c. Checks have been properly signed.
    d. Checks have been deposited or cashed by the payee indicated.
    e. Checks have been accounted for in the proper sequence (no missing checks).
2. Check addition and subtraction on cash receipts and deposits.
3. Compare cash receipts and deposits to the bank statement.
4. Verify that receipts and disbursements were allocated to the correct account or budget category.
5. Verify that income from sales, dues, or any other sources have appropriate backup. The total amount collected should match the amount deposited into the bank account.
6. Review the Treasurer's monthly reports and check them for accuracy. Review the beginning and ending balances on reports to verify that correct ending balances were carried forward as beginning balances on subsequent reports.
7. Determine that only applicable PTA/Booster Club officers are authorized signers on bank account(s). Former officers should not remain on the account(s) as authorized signers. In addition, the faculty sponsor shall not be an authorized signer on the account.
8. Obtain proof that all applicable sales taxes were paid.
9. The audited financial report should be completed and signed by all members of the audit committee no later than August 1, and submitted to the Chief Operations Officer no later than September 1 following the end of the fiscal year.
10. Verify that 1099's were issued if applicable.

Ways to Protect Your Organization against Embezzlement

1. Money should never be kept in any member's home for an extended period of time.
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
    a. checks showing up in non- sequential order,
    b. checks made out to cash, cash withdrawals,
    c. checks written out to non-approved vendors,
    d. 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 immediately following the conclusion of the project.
7. Money should be deposited into the organization's bank account **daily**, within 24 hours, even if a project is ongoing.
8. All bills must be paid by check, never cash.
9. Conduct an annual audit of the books.

Booster Club Fundraisers

Fundraising Activities

It is the policy of the District that funds received from PTA/Booster Club fundraising activities are used to benefit the student and school in an appropriate way.

Fundraising projects for parental groups shall be:

- For the educational benefit of the student, coordinated through district administrators.
- For a specific project as identified in the current approved budget and not for the sake of raising money.
- In connection with the established goals and philosophies of the Booster Club as well as UIL Guidelines.
- The use of individual accounts for members of District groups or clubs is prohibited by the IRS.

**District fundraising procedures must be followed.*

Prior to the start of the school year, all booster organizations shall complete a Request for Fundraiser Approval form for each fundraiser planned, scheduled or anticipated event and receive the approval of the Campus Principal/Designee. This application details the vendor (if any), product to be sold or service to be

rendered, and the estimated sales proceeds. Best practices limit fundraisers to two per year. Be aware of the number of fundraisers you are asking families to participate in during the year.

Additionally, conducting a financial recap and submitting the Fundraiser Summary Form after the fundraiser concludes is a good business practice. This recap should document the total sales, expenses, and profits. It should also include an accounting of any remaining fundraising inventory. Presenting this information to the members is important for evaluating the success of the fundraiser and deciding how to manage any leftover inventory.

IRS Regulations

The IRS prohibits tax-exempt organizations from requiring people to participate in fundraisers. Likewise, PTA/Booster Clubs may not require an amount be "donated" in lieu of participating in the fundraiser. People may choose whether or not to participate in a fundraiser and may choose whether or not to donate to the PTA/Booster Club. Furthermore, if a person decides not to participate, that person cannot be excluded from having the opportunity to benefit from the fundraiser and cannot be penalized in any way for choosing not to participate in the fundraiser. Furthermore, benefits given by a tax-exempt organization cannot be based on participation in a fundraiser or based on revenues raised individually. Therefore, regardless if a person participates in a fundraiser and regardless of the amount of revenue raised, that person cannot be denied the opportunity to receive an equal benefit.

Raffles/Bingo

The school district is prohibited by Texas law from sponsoring or conducting any raffle or bingo game conducted for the purpose of raising money. However, there is a state Charitable Raffle Enabling Act (and also one for bingo) that allows organizations that support schools to conduct raffles under certain conditions. A raffle is any activity that involves awarding a prize-anything of value from a cake to a car-to one or more people who have purchased a ticket.

The Charitable Raffle Enabling Act, effective January 1, 1990, permits "qualified organizations" to hold up to two raffles per calendar year, with certain specified restrictions.

A nonprofit organization that has existed for at least three preceding years, during which it has had a governing body duly elected by its members and is exempt from federal income tax under Section 501(c)(3), Internal Revenue Code; does not distribute any of its income to its members, officers or governing body; does not devote a substantial part of its activities to attempting to influence legislation; and does not participate in any political campaign.

The language of the law is very technical. If you are considering holding a raffle to benefit an organization, you should check the statutes to be sure you qualify. [See GKB(Legal) for more information.]

http://www.statutes.legis.state.tx.us/Docs/OC/htm/OC.2002.htm

Any raffles or bingo games held on district property must be clearly advertised as a PTA/booster club event and not a Lake Dallas ISD program event; for example: LDHS Band Boosters and not LDHS Band.

*While you may hold a casino night as a service to our students, you may not hold a casino night as a fundraiser. This is restricted by the State of Texas.

https://www.texasattorneygeneral.gov/divisions/charitable-trusts/charitable-raffles-and-casinopoker-nights

Gifts/Donations

School district staff and students are 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. In accordance with CDC(Local), gifts to the District must meet the following criteria:

- Must have a purpose consistent with established District standards;
- Shall not place restrictions on the school program;
- Shall not require the endorsement of a particular business product;
- Shall not conflict with policies or actions of the Board or public law;
- Shall not require extensive District 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 donation 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 Internal Revenue Service purposes.

Coaches and directors of UIL academics, athletics and fine arts may not accept more than $500 in money, product or service from any source in recognition of or appreciation for coaching, directing or sponsoring UIL activities. The $500 limit is cumulative for a calendar year and is not specific to any one particular gift. Any expenditure for direct operating expenses; example-salaries, furniture, or equipment; may be submitted to the Business Department with the proper forms along with a check from the booster club made payable to Lake Dallas ISD.

How to Make a Donation

PTA/Booster Clubs wishing to make a donation to a district organization or campus must adhere to the following protocol.

- Anything over $1,000 requires approval from the LDISD Board of Trustees before the district can accept the donation. CDC(Local) policy states:
    - *The Board delegates to the Superintendent the authority to accept solicited or unsolicited gifts on behalf of the District. However, any gift estimated over $1,000 and that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval.*
- Complete the form: Request for Acceptance of Donated Items, and submit it to the Chief Operations Officer.
- All donations, which require board approval, will go before the board at the next Regular Meeting.
- Once approved, notification will be sent out to the individual who submitted the request as well as our business office.

- ONLY after approval can the donation be physically accepted by the District.

Inventory

Any items donated or purchased with booster funds such as furniture, equipment, supplies, or clothing (uniforms, practice gear) should be placed on the sponsor's/coach's yearly inventory form.

PTA/Booster Club Scholarships

A new Scholarship Committee should be established each year that a PTA/Booster Club wishes to award a post-secondary scholarship opportunity.

Post-Secondary Scholarships

The District requires PTA/Booster Clubs to implement scholarship programs that are consistent with all other scholarship programs within LDISD.

Requirements include:

- All qualifying seniors must have the opportunity to apply for the scholarship(s).
- The application process should be reviewed and approved by the campus principal or designee 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 parents and/or guardians before the end of the first grading period of the academic year.
- The Scholarship Review Committee must be appointed by the President of the Booster Club by the beginning of the second semester in any given academic year, to allow ample time to discuss, implement, and complete the selection process prior to the end of the academic year.
- The Scholarship Review Committee must be made up of an odd number (5-7) of members (parents of the Booster Club who do not have children eligible for consideration for the scholarship, interested teachers, campus administrators, and/or the sponsor). Many times, the sponsor is an ex-officio member of the Scholarship Review Committee and not an actual voting member so the sponsor is a source for additional information/input to the Scholarship Review Committee and a final review resource for the Scholarship Review Committee decisions.
- The Scholarship Review Committee must consider all qualifying applicants.
- The qualification criteria for selection for scholarship winners (if any) must be communicated in writing to all potential applicants before the end of the first grading period of the academic year 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 applicable shall be made available upon written request to that applicant. An open records request fee may be charged for this service. Scholarship Review Committee must retain the original materials for a minimum of seven years.
- Scholarship applicants shall be full-time LDISD 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.
- Post-Secondary scholarship awards may not be "need" based.
- The applicant's intended major may or may not be made 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.

The Booster Club may or may not require interviews with applicants in the decision process. If an interview is part of the process, it must be communicated no later than the end of the first grading period of the academic year. 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.

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.

Checks will be written to the university (not the student) after verification of enrollment has been provided.

UIL Rules and Athletic/Music/Academic Booster Organizations

UIL Amateur Rule (UIL C&CR Section 441) applies to Athletic Booster Organizations.

The UIL Amateur Rule (Section 441) outlines the eligibility standards that student-athletes must meet in order to compete in UIL-sanctioned athletic activities as amateurs. In short, students cannot:

- Accept money or valuable consideration (including gifts, awards, or endorsements) for participating in school athletics.
- Receive payment for allowing their name or likeness to be used to promote a product, service, or event related to athletics.
- Accept professional contracts or tryouts with professional teams.

- Receive excessive or improper awards, prizes, or compensation tied to athletic performance.

The rule is designed to protect the amateur status of student athletes and ensure that participation in UIL sports remains educational and not commercialized. Students may accept non-cash symbolic awards (e.g., medals, trophies) and may be reimbursed for actual and necessary expenses (like travel or lodging) related to competition, but anything beyond that can jeopardize eligibility.

UIL Awards Rule (UIL C&CR Section 480) applies to all Athletic, Music, and Academic Booster organizations.

The UIL Awards Rule (Section 480) sets the limits on what types of awards student-athletes may receive for participating in UIL activities so that amateur status is protected.

In summary, students **may receive**:

- Symbolic awards such as medals, trophies, plaques, certificates, and patches.
- These awards must be of nominal value only and must be approved by UIL.
- Awards must be given from the school, the school district, or the contest sponsor.

Students **may NOT receive**:

- Cash awards or gift cards.
- Merchandise, equipment, services, or other items of monetary value.
- Awards from outside individuals or organizations unless specifically approved by UIL.

The purpose of the rule is to ensure that achievement is recognized in an educationally appropriate way, and to prevent any improper inducements, payments, or financial gain from participation in school competition.

Specific Organization Guidance

Athletic Boosters

- Athletic Booster funds shall not be used to support athletic camps, clinics, private instruction, or any activity outside of the school.
- The sponsor & campus principal must give prior approval for any banquet or get-together given for students.
- Students may not accept money or other valuable consideration from the athletic booster club fund for any non-school purpose. Athletic Boosters may donate money or merchandise to the school with prior approval of the administration (See “Gifts/Donations”).

Music Boosters

- The amateur rule does not apply to Music Booster organizations.
- Music students are restricted by the UIL Awards rule (UIL C&CR – Section 480).

- Music Booster organizations can donate funds to the campus student group to be used at the discretion of the student group sponsor and principal.
- Music Booster organizations may raise money to support the music students (ie. private lesson scholarships, camps), if criteria are educational and not competition-based.

Academic Boosters

- The amateur rule does not apply to Academic Booster organizations.
- Academic students are restricted by the UIL Awards rule (UIL C&CR – Section 480).
- Academic Booster organizations should not give gifts or awards to students for their participation in UIL Contests.
- Academic Booster organizations can donate funds to the campus student group to be used at the discretion of the student group sponsor and principal.
- Academic Booster organizations may raise money to support the Academic students.

Booster Club Website/Social Media Criteria

Booster clubs who wish to operate a website or social media site must clearly state that it is a booster club (ex. LDHS Band Boosters) and must include the following statement:

This website/social media is maintained by the <Lake Dallas High School Band Booster> and is not a part of the Lake Dallas High School or the Lake Dallas Independent School District nor is Lake Dallas ISD responsible for the content of the website/social media or the content of links external to this website/social media.

Booster Club Advertisements and Sponsorships

Advertising and Sponsorships

The district manages all advertising at its facilities. Booster Clubs should not agree to any form of advertising on LDISD property or at LDISD facilities. Booster clubs do not have approval rights for business advertising on district/campus facilities as this would be considered a fundraising activity. Approvals for advertising must be made by the campus principal and the Chief Operations Officer. Approvals for stadium advertising must be made by the Director of Athletics and the Chief Operations Officer.

Prohibited Sponsorships and Political Affiliation / Support

Booster clubs should prohibit political candidates or political parties from publicizing in booster club documents. This includes sponsorship of activities, events or seasons. Booster clubs should review business and organization information and/or materials prior to use for appropriateness. All

sponsorships and paid advertisements must be reviewed first by the director or coach then by the campus principal.

What is the difference between a sponsorship and advertisement?

According to the IRS, a qualified sponsorship is “any payment made by a person engaged in a trade or business for which the person will receive no substantial benefit other than the use or acknowledgement of the business name, logo, or product lines in connection with the organization’s activities.” For instance, if a nonprofit organization simply acknowledges the sponsor’s name, logo, and/or slogan, then the nonprofit organization would not have to pay tax on the income.

The IRS describes advertising as other activities that “promote” the sponsor’s products or services which include:

1. Messages containing qualitative or comparative language, price information, or other indications of savings or value,
2. Endorsements,
3. Inducements to purchase, sell, or use the products or services.

Any and all advertising that promotes LDISD schools, programs, campuses or other LDISD assets must go through LDISD. If you are seeking SPONSORS, this might be considered a FUNDRAISER in which case you need to submit the appropriate fundraising request forms.

Additional Booster Club Guidelines

University Interscholastic League (UIL) Booster Club Guidelines

In addition to the LDISD Booster Guidelines, the UIL provides very specific information regarding parent organizations. This information is frequently updated and is subject to change by the UIL. Therefore, for the most up-to-date version of this information, please go to the UIL’s website at: http://www.uiltexas.org/policy/guidelines-for-booster-clubs.

Other LDISD Requirements

The following guidelines apply to all parent/booster organizations. If a question should arise which cannot be resolved at the campus level, the office of the Chief Operations Officer should be contacted for clarification.

- All meetings shall be public and communicated to all members in advance.
- The program director/sponsor or administrator/designee must be present at all booster meetings.

- The Principal must approve on-campus activities, including meeting times, place, dates, fundraisers and activities. Such activities cannot conflict with school schedules or activities, district policy or financial procedures, and must be in accordance with Texas Education Agency (TEA) and University Interscholastic League (UIL) guidelines. These will take precedence over Booster Club activities.

- On-campus activities, especially fundraisers, should not supplant, duplicate, nor interfere with those of other schools or Booster Clubs. The principal has the authority to limit the number of on- campus fundraisers.

- There will be no student activities, parties, meetings, travel or other gatherings in the name of the school organization or booster organization unless prior permission has been received from the sponsor and the principal. The sponsor must be present. All activities will be under the guidance of the school and the District.

- School employee and student planning and preparation for activities supported by the booster organization will occur outside of the school day or as approved by the principal.

- Activities and travel sponsored by booster organizations must be outside the school day or as approved by the appropriate District Administrator.

- Booster Club members, parents, etc. are expected to follow the same standards of conduct as district employees when chaperoning, sponsoring, or attending student activities.

- Each student or group of students' participation will be determined by the sponsor and the principal and not by the booster organization or any of its member(s). Participation is considered 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.

- No cash will be given to any school employee to use at his or her discretion.

- The purchase or consumption of alcoholic beverages and tobacco products 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.

- Booster organizations may not contribute funds for contracted services or campus travel to enhance professional development without the express written approval of the superintendent.

- **VOLUNTEERS:** Each year anyone, including booster club members, that will work concession stands or serve as a volunteer in ANY capacity, will need to complete the Lake Dallas ISD volunteer application. The application can be found here: https://www.ldisd.net/about-us/volunteer-opportunities.

- In the event of concerns or issues related to booster activity, members should follow the chain of communication in the following progression:
    - Booster Officers
    - Campus Coach, Director, or Sponsor
    - Campus Assistant Principal designee
    - Campus Principal
    - Director of Fine Arts or Director of Athletics
    - Chief Operations Officer

FAQ'S

With regards to scholarships, if the student has already paid tuition in the fall and provided a receipt indicating such, would it not be acceptable to issue the check to the student directly?

- LDISD recommends that the check be paid directly to the university.

Are registration fees one of our tax-free days for booster club sports?

- Registration fees are not taxable.

Are uniforms taxable for booster club sports?

- If the uniforms are purchased by the club for team use they are not taxable. If they are sold for a profit or will become personal property then taxes would apply.

Is it ok to give prizes to those who raise the greatest amount in a fundraiser or sell the most?

- You can give prizes; however, you must announce to the entire campus/organization that anyone can participate in the fund raiser and have the opportunity to win prizes.

Are general membership meetings required and what things need to be covered?

- They are not required; however, many groups hold them at the beginning of the year to go over booster club business.

Are there term limits for organization officers?

- The number of officers and how long they may serve are established by your by-laws. There are sample by-laws in the UIL Booster Club Guidelines.

Can groups without a booster club require fundraiser amounts from students?

- No.

Can booster clubs charge a fee to join?

- Booster clubs may charge a fee to join. This should be covered in your by-laws under requirements for booster club membership.

Are concessions taxable? For example, if someone buys food or drink do they pay taxes?

- According to the Texas Comptroller- food sales, if part of a fundraiser, are not taxable.

Can an award be held in trust for a student who meets criteria for a scholarship but is not a senior?

- No.

Are FFA booster clubs required to adhere to UIL regulations?

- No. The FFA falls under a completely different governing body.

Do officer's booster meetings need to be posted on the booster club website?

- While there is no obligation to do so, it would be best practice to strive for transparency in all booster activities.

Does sales tax apply to game day meals? Are those taxable? What if we sell our game day meals on one of our declared tax-free days?

- Game day meals paid for by the booster club and for the team can be tax exempt. The booster club would have to present their tax-exempt form at the time of purchase.

When using outside vendors for spirit wear, the printer gives profit to the booster club. Should that be a tax- exempt donation? If not, who pays the sales tax?

- If the vendor donates the spirit items then there would not be any tax. If, however, they give them to you at a lower price, then the booster group would still have to pay tax on them when they are sold as retail items.

Why the need for insurance?

- While booster clubs are formed for the benefit of our student groups, they are a separate entity and do not fall under the LDISD umbrella.

Can we set up PO's for our booster club?

- You can set up a PO with a business through your own booster club status, should your booster club approve it. You can manage your financial obligations however your club elects to do so. However, you CANNOT do business as LDISD and set up a Purchase Order with a vendor. You can, however, donate funds to LDISD so that your sponsor/director/coach can initiate the PO and process the order. (This is encouraged, actually!)

If a campus has a booster club, can the president also be the treasurer? Or is that a conflict of interest?

- No one person should hold two offices.

How/where can error and omissions insurance be purchased?

- Through various insurance carriers and through consultation with a licensed insurance agent to provide additional assistance.

Can fundraising activities be regulated at football games?

- Yes. All fundraising held at a LDISD stadium must be approved by the campus, campus athletic coordinator, and then the athletic department before district approval is given. A football game is a LDISD event and all fundraising activities would follow LDISD procedures.

Deadlines

August 1	Complete Financial Audit Adopted budget to campus sponsor (before 1st day of classes)
September 1	Forms to Chief Operations Officer ● Booster Club Information Sheet ● Financial Recap Report ● Completed and Signed Financial Audit ● Bylaws (with membership approved updates) Forms to Campus Principal ● Booster Club Information Sheet ● Fundraising Approval Form (for all proposed fundraisers) ○ If before Sept. 1, submit 2 weeks prior to event
December 31	Mid-Year Finance Report to Campus Sponsor/Coach/Director ● Balance Sheet & Income Statement

Booster Club Information Sheet

Send an updated copy of this form to the Chief Operations Officer and to your campus principal annually and as new officers are elected or as information changes.

1. Official Booster Club Name: _____

2. School Name: _____

3. Sponsor's Name: _____

4. Employer Identification Number (EIN): _____

5. Date Season Begins: _____

6. Date Season Ends: _____

7. Date Elections are held: _____

8. Official Mailing Address:

PO Box / Street Address: _____

_____

City, State & Zip Code: _____

9. Date of Change: _____

10. Current Booster Club Officers for the _____ School Year

Office Held:			
Printed Name:			
Phone Numbers:	Hm:	Wk:	Cell:
E-mail Address:			

Office Held:			
Printed Name:			
Phone Numbers:	Hm:	Wk:	Cell:
E-mail Address:			

Booster Club Information Sheet

Send an updated copy of this form to the Chief Operations Officer and to your campus principal annually and as new officers are elected or as information changes.

10. Current Booster Club Officers (Continued)

Office Held:			
Printed Name:			
Phone Numbers:	Hm:	Wk:	Cell:
E-mail Address:			

Office Held:			
Printed Name:			
Phone Numbers:	Hm:	Wk:	Cell:
E-mail Address:			

Office Held:			
Printed Name:			
Phone Numbers:	Hm:	Wk:	Cell:
E-mail Address:			

Office Held:			
Printed Name:			
Phone Numbers:	Hm:	Wk:	Cell:
E-mail Address:			

Audit Checklist for LDISD Booster/Support Organizations

Cash Receipts	**Yes**	**No**
1. Are cash receipt books or cash receipt sheets used in acknowledging the receipt of cash and checks?		
2. Are copies of voided receipts retained?		
3. Are issuances of receipt books, cash receipt sheets, etc. to individuals properly recorded and controlled?		
4. Are monies turned in by the individuals collecting the funds?		
5. Are all cash receipts recorded promptly when received?		
6. Is there enough documentation either on the cash receipt or attached to the receipt to fully determine the purpose of the receipt?		
7. Are funds deposited within 24 hours of receipt (excluding weekends)?		
8. Are cash receipts from fundraising activities reconciled to the anticipated income from the fundraiser?		
9. Are all receipts recorded on the books?		
10. Are all cash receipts accounted for in the proper sequence (no missing receipts)?		
11. Are all cash receipts deposited without removing cash to make purchases?		

Cash Disbursements	**Yes**	**No**
1. Are expenditures in accordance with the intentions of the organization?		
2. Are expenditures properly approved?		
3. Are expenditures supported by an original invoice, register receipt or sales slip?		
4. Is there notation on invoices indicating receipt of materials/services prior to payment?		
5. Are disbursements by check signed by two authorized officers?		
6. Are orders that have never been received reviewed for current status?		
7. Are voided checks retained?		
8. Are all expenditures recorded on the books?		
9. Are proper controls in place to prevent expenditures in excess of funds?		
10. Are payments made in a timely manner?		
11. Are all checks accounted for in the proper sequence (no missing checks)?		
12. Is there an unauthorized petty cash fund?		

Financial Statements/Reconciliations	**Yes**	**No**
1. Are monthly reports of financial transactions prepared and submitted to the officers?		
2. Do ending balances on reports carry forward as beginning balances on subsequent reports?		
3. Is bank account reconciled monthly?		
4. Are bank account reconciliations reviewed and approved by the president of the organization?		
5. Is there a ledger that shows all transactions?		
6. Is an annual budget adopted by the organization?		
7. Is an annual financial report prepared and submitted to the officers and principal?		

Exemption and Reporting	**Yes**	**No**
1. Is the organization a 501(c)(3)?		
2. Is the organization operating properly in order to retain their 501(c)(3) status?		
3. Are sales taxes being collected, if required?		
4. Do the minutes properly reflect approval of sales and revenue producing activities?		
5. Do the minutes properly reflect approval of expenditures?		
6. Are organization monies spent to further the purpose of the organization?		
7. Has the organization properly followed UIL guidelines?		
8. Are gifts to coaches/sponsors documented in minutes and within allowable guidelines?		
9. Has the organization refrained from using individual accounts?		

Printed Name	Officer Title/Member	Signature/Date
Printed Name	Officer Title/Member	Signature/Date
Printed Name	Officer Title/Member	Signature/Date
Printed Name	Officer Title/Member	Signature/Date

Reconciliation of Financial Report

Organization: _____ **Date:** _____

Balance per Books/Financial Report:

Beginning balance on hand (beginning of fiscal year 20_____) $ _____

Receipts (from date of last audit) $ _____

Disbursements (from date of last audit) $ _____

Ending balance of hand (end of fiscal year 20_____) $ _____

Balance per Books/Financial Report:

Balance per bank statement (checking account) at end of fiscal year $ _____

Add: Deposits in transit (on books at year end but not on bank statement $ (+) _____

Less: Total outstanding checks (on books but have not cleared bank) $ (-) _____

Outstanding Checks

Check #	Payee	Amount

Adjusted bank balance (must equal end of fiscal year balance per books) $ _____

Date of Audit: _____

We have examined the Financial Report of the _____ as of the year ended 20_____. The review was performed with: (select one)

_____ No exceptions noted; therefore, the Financial Report appears proper and correct.

_____ Immaterial exception(s) being noted. Except for these minor exceptions, the Financial Report appears proper and correct. See attached listing of exceptions.

_____ Material exception(s) being noted. Because of the material exception(s), the Financial Report is not proper or correct. See attached listing of exceptions.

_____ Material exception(s) being noted to the extent that the committee was unable to determine the status of the Financial Report. See attached listing of exceptions.

Lake Dallas Independent School District
Parent Organization Booster Club Financial Report
For the _____ School Year

This form is to be completed by the Treasurer of your LDISD affiliated organization. If the Treasurer is unable to do so, the President or the President's designee is responsible for fulfilling the obligation.

PLEASE PRINT

Name of Organization: _____

Student Group Supported: _____

Officers:

President: _____ Phone: _____ Email: _____

Vice-President: _____ Phone: _____ Email: _____

Secretary: _____ Phone: _____ Email: _____

Treasurer: _____ Phone: _____ Email: _____

The following financial information is necessary in order to comply with Governmental Accounting Standards Board reporting requirements:

Has your group been recognized as a federal tax-exempt entity by the Internal Revenue Service?

_____ Yes _____ No _____ Don't Know

If yes, attach a copy of the 501(c)(3) and a copy of the IRS Determination Letter.

1. What were the total cash receipts/revenue (not just the profit) for this school year? $_____

2. What is the current balance of assets including cash, land, vehicles, investments, etc., of your organization?

Cash and Investments $_____

All other Assets $ _____

3. What were the total expenses for this school year? $ _____

4. Date of Completed Audit: _____ *(Attach completed and signed audit to this document)*

This form was completed by: _____
Signature & Date

Additional information may be required if the organization is determined to be a component unit as defined in Governmental Accounting Standards Board Statement No. 39.

Please return (by mail or fax) to: Lake Dallas ISD
ATTN: Chief Operations Officer
P.O. Box 548
Lake Dallas, TX 75065
Fax: (940) 497-3737

If you have any questions relating to this form, please contact the Chief Operations Officer by phone at 940-497-4039.
Thank you for your participation.

PLEASE COMPLETE AND SUBMIT THIS DOCUMENT NO LATER THAN SEPTEMBER 1.

Booster Club Check Requisition Voucher

Date: _____

Check made payable to: _____

Purpose: _____

_____

Requested by: _____

Amount of Check: $_____

Account to Charge: _____

Officer Signature of Approval: _____

Date of Check: _____ Check Number: _____

Written By: _____

Booster Club Check Requisition Voucher

Date: _____

Check made payable to: _____

Purpose: _____

_____

Requested by: _____

Amount of Check: $_____

Account to Charge: _____

Officer Signature of Approval: _____

Date of Check: _____ Check Number: _____

Written By: _____

LAKE DALLAS
INDEPENDENT SCHOOL DISTRICT

Request For Booster Club Fundraiser Approval

(**All** fundraisers must be approved in advance.)

Campus: _____

Group/Organization making request: _____

Fundraiser description: _____

_____

Intended use of funds: _____

_____

Vendor / Company providing products

Name: _____

Address: _____

_____

Phone: _____

Date fundraiser will begin: _____

Date fundraiser will end: _____

Date products should be delivered: _____

Will students be involved in fundraising efforts?: _____
Yes/No

I hereby request permission to conduct a money raising activity, and I will be responsible for the proper conduct of that activity in accordance with LDISD Board Policy and Booster Club Guidelines.

_____ _____
Booster Club Officer's Signature Date

_____ _____
Principal's Signature of Approval Date

Fund-Raiser Summary

School

Activity Account: _____ Fund-Raiser: _____

Sponsor's Signature: _____ Date(s): _____

Bookkeeper's Signature: _____ Principal's Signature: _____

Inventory Summary

1. Total Starting Inventory (Retail Value) (A) $ 0.00
2. Total Ending Inventory (Retail Value) (B) $ 0.00
3. Expected Cash Receipts (1) Minus (2) = $ 0.00
4. Actual Cash Receipts (C) $ 0.00
5. Cash Over/Short (4) Minus (3) = (Explain shortage on back of sheet) $ 0.00

Starting Inventory

Item	Quantity Received	Sales Price Per Unit	Total Price
			0.00
			0.00
			0.00
			0.00

(A) Total $ $0.00

Ending Inventory

Quantity Not Sold	Total Price
	0.00
	0.00
	0.00
	0.00

(B) Total $ $0.00

Profit Summary

Cash Receipts

Date	Receipt No.	Amount	Date	Receipt No.	Amount

(C) Total Receipts $ 0.00

Expenditures

Date	Check No.	Amount	Date	Check No.	Amount

(D) Total Expenditures $ 0.00

Net Profit/(Loss) (C) Minus (D) $ 0.00

LAKE DALLAS INDEPENDENT SCHOOL DISTRICT

Request for Acceptance of Donated Items

Dept/Campus Receiving Donation/Gift:

Name of Donor (If organization, please include name of president)		
Mailing Address	City	Zip Code

Description of Donation/Gift:	Value $ _____

Permission is requested to accept this donation/gift for our school/department. The donor understands that this donation/gift will become the sole property of the Lake Dallas Independent School District and will be under the jurisdiction of the school/department in accordance with School Board Policy CDC(Local) and administrative rules and regulations. Approved donations/ gifts should be added to fixed asset inventory, if applicable. Upon acceptance, all donated items, funds, or materials become the sole property of Lake Dallas ISD. Donations are considered voluntary contributions to the District and, once accepted, cannot be returned, exchanged, or reimbursed.

Donor Signature: _____ Date Submitted: _____

Superintendent _____ CFO _____

☐ Approval ☐ Disapproval ☐ Approval ☐ Disapproval

Date of Approval/Disapproval _____

Purpose

To ensure a consistent, unified, and spirited representation of Lake Dallas ISD, this guidance establishes clear expectations for the appropriate use of school colors across competitions, performances, student groups, and personal items. These colors reflect the pride, tradition, and visual identity of Lake Dallas ISD and must be used consistently across public-facing and competitive activities.

Official School Colors

- Primary Colors: Kelly Green and White
- Accent Color: Black, Gray, and Secondary Green
  (*Accent colors may be used as a neutral accent when appropriate)*

Required Use of School Colors

1. Competitions & Public Performances

Primary school colors are required in all:

- Athletic uniforms and competition gear
- Cheer, drill, and band uniforms
- Official team apparel, such as letterman jackets or spirit wear
- Choir/fine arts uniforms for performances and contests
- Public school spirit events and pep rallies
- Spirit Items or merchandise to be sold to parents, stakeholders, or the general public should also follow these guidelines

In these settings, Kelly Green and White must be the dominant visual elements, with Black and Gray used only for accent or contrast.

Special Circumstances:

Exceptions to the primary color use may be made in the use of volleyball spandex bottoms, drill team spandex bottoms, khaki band performance shorts, performing arts UIL dresses and suits, and cheerleading bloomers that are in a secondary color. Official warm-up gear may also be in Black or Gray.

2. School-Sponsored Clubs & Activities

This includes any group representing themselves or an extension of Lake Dallas ISD. Student clubs and campus-sponsored organizations, including but not limited to NHS, Spanish Club, Science Club, Student Council, etc., may use Kelly Green, White, Black, and Gray in their shirts, merchandise, and promotional items. However, the following guidelines apply:

- All items must include an approved design or logo, which can be obtained through the LDISD Communications Department.
- The approved design must be:
    - Prominently placed
    - Notably sized
    - In a clearly visible location on the item

This ensures brand consistency and a unified visual identity across all official student organizations.

Optional Use of School Colors

The following are exempt from mandatory school color use:

Themed Productions

- Theater performances
- Seasonal performances, shows, or plays with non-school-based costume requirements
- Apparel and promotional attire for the themed performance

Practice & Rehearsal Gear

- Practice clothing, workout apparel, and rehearsal items not used in public events
    - These may be any approved color, offering flexibility for comfort, budget, and variety.

Personal Accessories

Students may use the following colors for personal items or organizational spirit items (when not a part of a uniform or public team appearance):

- Kelly Green
- White
- Black
- Gray

This includes:

- Backpacks
- Lunchboxes
- Water bottles
- Personal-use gear

Summary

Lake Dallas ISD students, teams, and organizations represent the pride and identity of our district. Using Kelly Green, White, and Black helps maintain consistency and spirit across all school-sponsored activities and events.

For logo approvals and design templates, contact the LDISD Communications Department.

For other questions, reach out to the Director of Student Initiatives.