2026-2027

# PTO/BOOSTER HANDBOOK.



FBISD

INSPIRE • EQUIP • IMAGINE

16431 Lexington Blvd. Sugar Land, TX 77479

www.fortbendisd.com

FBISD
INSPIRE • EQUIP • IMAGINE



Happy 2026-27 School Year to Our PTO/Booster Club Members!

You are true champions of our district because of the way you tirelessly support and promote our students and their vast array of activities and events.

The success of countless programs would not be possible without all that you bring to the table.

Whether the need is large or small, our students, their families and our school communities can count on you to faithfully step up and Lead the P.A.C.!

The time, energy, and resources you generously contribute year after year are a testament to your commitment to enhancing successful educational outcomes for all FBISD students.

The work you do fosters a strong sense of community and belonging that is vital to school across the district.

We are fortunate to enjoy a partnership with such a committed and caring group of supporters working alongside us to achieve our common goals.

I sincerely thank you for your unwavering contributions and dedication.

Dr. Marc Smith
Fort Bend ISD Superintendent

# Table of Contents


**Letter from the Superintendent** 02

**About This Manual** 03

**Purpose of Parent Organization and Booster Clubs** 04

**Working Relationship & Roles** 05

**Contact List** 07

**2026-2027 FBISD Campus Listing** 08

**Parent Organization/Booster Club Checklist** 10

**Do I Really Want To Do This?** 19

Questions to Answer Before You Commit 20

Parent Organization/Booster Club Registration & Approval Form 21

**Following the Rules**

Authoritative Guidelines Overview 25

Administrative Procedure CDC-R 26

Administrative Procedure GE-R 30

District Board Policy GKD (Local) 34

Administrative Procedure GKD-R 40

University Interscholastic League (UIL) Booster Club Guidelines 42

State & Federal Regulatory Summary 45

Volunteers in Public Schools 46

**Creating Your Own Identity and More Rules to Follow...**

Creating Your Own Identity Overview 49

State Regulatory Information 52

Federal Regulatory Information 60

# Table of Contents Con't


**Taking Care of Business**

Taking Care of Business Overview 71
Parent Organization/Booster Club Tax Exempt Status 72
Parent Organization/Booster Club Information Sheet 73
Financial Report Information & Formats 76
Review Committee Report Information & Formats 81

Day-to-Day Responsibilities 89
Accounting Procedures 90
Bank Accounts 91
Building Use 91
Contributions/Donations 92
Financial Aid Guidelines 94
Child Nutrition 95
Fund-raising 95
Mailing Address 97
Membership Dues 98
Money-Handling Procedures 98
Raffles 100
Record Retention 103
Student Fines and Fees List 106
Volunteer Hours 107

**Appendix**

**Parent Organizations/Booster Club Examples**

Articles of Associations 111
Bylaws of an Association 113
Articles of Incorporation 115
Bylaws of a Corporation 119
Financial Aid Guidelines 133
Notice to the Bank of Changes in Authorized Account Signers 134
Notice to the IRS of Change in Officers/Board Members 135
Notice to the Comptroller of Changes in Officers/Board Members 136

# Table of Contents Con't


**Examples**

Tax-exempt Status/Donation Acknowledgement Form 138

**Forms Available to Use**

Facility Reservations & Guidelines 140
Facility Rental Fee Schedule 144
Fund Raising Request Form Online 146
Request for Food Sales and Service 150
Request for Food Truck 152
Insurance Requirements 159
Parent Organization/Booster Club Audit Form 162

**State of Texas**

**Helpful Information**

Texas Franchise and Sales Tax Information 165
Texas State Tax Exemption Information 165
Texas Public School Nutrition Standards 166

**Examples**

Certificate of Good Standing 170
Determination Letter 171
Texas Sales & Use Tax Permit 174

**Internal Revenue Service (IRS)**

**Helpful Information**

Application for Recognition of Exemption- Section 501c3 175
Contributions 176
Exemption Requirements 501c3 178
Filing Requirements 179
Unrelated Business Income Tax General Rules 182
Publication 557- Tax Exempt Organizations 183
Tax Exempt Application Tips 184

**Frequently Asked Questions..**

# About This Manual

The Business & Finance Department of Fort Bend Independent School District prepared the Parent Organization/Booster Club Guidelines to assist Parent Organizations and Booster Clubs in meeting District, University Interscholastic League (UIL), state, and federal requirements.

This manual includes checklists, laws, regulations, policies, suggestions, and examples to help guide Parent Organizations and Booster Clubs in their operations.

These guidelines contain:

- ***Mandatory requirements*** for all Parent Organizations/Booster Clubs (e.g., District policies and guidelines, UIL rules, state and federal regulations)
- ***Recommended practices*** for improving operations and day-to-day activities

***Important:*** *The Business & Finance Department is not an authority on specific accounting situations or tax-related issues concerning individual Parent Organizations/Booster Clubs. Therefore, organizations should seek competent independent counsel for accounting, legal, and tax matters related to their unique circumstances.*

# Purpose of Parent Organizations & Booster Clubs

Parent Organizations and Booster Clubs are independent parent-led organizations established to promote school programs and complement student groups or activities. Their purpose may be to support:

- A ***specific student group or program*** at a single school, or
- ***Multiple student groups or programs*** across different schools.

Student participation in school activities and programs enriches education and expands horizons. FBISD greatly values the time, effort, and financial support that Parent Organizations and Booster Clubs provide.

Although they work closely with FBISD, Parent Organizations and Booster Clubs are separate legal entities.

**Formation Requirements**

- Must be approved by the appropriate District Principal or Administrator
- Must follow:
  - FBISD policies and guidelines
  - University Interscholastic League (UIL) rules
  - State and federal regulations

# Working Relationship & Roles

Parent Organizations and Booster Clubs support student groups through a Sponsor, who is a District employee serving as the liaison between the organization and the District. The Principal or Administrator must approve certain activities for both the student group and the related parent organization.

**Responsibilities:**

**Parent Organization / Booster Club:**
- Supports a student group, activity, or program
- Assistance may range from volunteering at events to fundraising for major competitions
- Works through the Sponsor to support planned student activities
- Decides the type and amount of support to provide
- May suggest activities or trips, but final decisions rest with the Sponsor and require Principal/Administrator approval

**Sponsor:**
- District employee designated to act as the liaison between the Parent Organization/Booster Club and the District
- Determines activities and trips for the student group, with Principal/Administrator approval
- Does not control how much support the Parent Organization/Booster Club provides

# Working Relationship & Roles

**Principal or Administrator:**
- Approves activities of the student group and certain activities of the related Parent Organization/Booster Club
- Reviews and approves the constitution and bylaws of the Parent Organization/Booster Club

*Note: This handbook is designed to help Parent Organizations and Booster Clubs follow all relevant policies and regulations and to provide best-practice suggestions for effective operations.*

# Contact List

**FBISD Business & Finance Department**
Phone: 281-634-2812 Fax: 281-327-2812

| | |
|---|---|
| Serenity Lemond, Internal Auditor | Serenity.Lemond@fortbendisd.gov |
| PTO/Booster Club Documentation | Parent.Org@fortbendisd.gov |

## Other Important Phone Numbers

### District

| | |
|---|---|
| Deborah Mize, Director of Athletics | 281-634-1901 |
| James Drew, Director of Fine Arts | 281-634-1123 |
| Matthew Antignolo, Executive Director of Child Nutrition | 281-634-1189 |
| Payal Pandit Talati, Executive Director of Collaborative Communities | 281-634-1112 |

### State

| | |
|---|---|
| **Office of the Texas Attorney General**<br>www.oag.state.tx.us | 512-463-2100 |
| Consumer Protection Division | 713-223-5886 |
| Public Information & Assistance | 1-800-252-8011 |
| **Texas Secretary of State**<br>www.sos.state.tx.us | 512-463-5600 |
| **Texas State Comptroller's Office**<br>www.window.state.tx.us | |
| Web File help | 1-800-531-5441 |
| Sales and Use Taxes | 1-800-252-5555 |
| **University Interscholastic League (UIL)**<br>www.uiltexas.org | 512-471-5883 |

FBISD

# Elementary Schools

FBISD INSPIRE • EQUIP • IMAGINE 2026-2027

Aldridge Elementary
Tara Garrett- Principal
6241 McHard Road (FM 2234)
Houston, 77053
634-4520 Fax: 634-4533

Armstrong Elementary
Edgar Contreras - Principal
3440 Independence Blvd.
Missouri City 77459
634-9410 Fax: 327-9409

Barrington Place Elementary
Gilberto Elissetche – Principal
2100 Squire Dobbins Drive
Sugar Land, 77478
634-4040 Fax: 634-4057

Bhuchar Elementary
Nikki Roberts
7373 Paradise River Dr.
Missouri City, 77459
327-4400

Brazos Bend Elementary
Dr. Felicia Bolden – Principal
621 Cunningham Creek Blvd.
Sugar Land, 77479
634-5180 Fax: 634-5200

Burton Elementary
Kimberly Charles– Principal
1625 Hunter Green Lane
Fresno, 77545
634-5080 Fax: 634-5094

Colony Bend Elementary
Amanda Rogers – Principal
2720 Planters Street
Sugar Land, 77479
634-4080 Fax: 634-4092

Colony Meadows Elementary
Stephanie Viado– Principal
4510 Sweetwater Blvd. Sugar Land, 77479
634-4120 Fax: 634-4136

Commonwealth Elementary
Dr. Latecha Bogle – Principal
4909 Commonwealth Blvd.
Sugar Land, 77479
634-5120 Fax: 634-5140

Cornerstone Elementary
Carla Patton– Principal
1800 Chatham Ave.
Sugar Land, 77479
634-6400 Fax: 327-6400

Drabek Elementary
Justin Kowrach – Principal
11325 Lake Woodbridge Drive
Sugar Land, 77498
634-6570 Fax: 634-6572

Ferguson Elementary
Raymond Haas- Principal
1300 Heritage Park Dr.
Missouri City, 77459
327-8500

Ferndell Henry Elementary
Stephanie Woodard- Principal
7447 FM 521 Road
Rosharon, 77583
281-634-4039

Goodman Elementary
Lauren Price- Principal
1100 West Sycamore
Fresno, 77545
634-5985 Fax: 634-6000

Heritage Rose Elementary
Gabriella Marie Garza - Principal
636 Glendale Lakes Drive
Rosharon, 77583
327-5400 Fax: 327-5401

Highlands Elementary
Angela Dow – Principal
2022 Colonist Park Drive
Sugar Land, 77478
634-4160 Fax: 634-4176

Holley Elementary
Danielle Moss – Principal
16655 Bissonnet
Houston, 77083
634-3850 Fax:634-3856

Hunters Glen Elementary
Tiffany Williams– Principal
695 Independence Blvd.
Missouri City, 77489
634-4640 Fax: 634-4656

Jones Elementary
Sheka Dow– Principal
302 Martin Lane
Missouri City, 77489
634-4960 Fax: 634-4974

Jordan Elementary
Carlo Levia – Principal
17800 West Oaks Village
Dr. Richmond, 77407
634-2800 Fax: 634-2801

Lakeview Elementary
Megan Boler –Principal
314 Lakeview Drive
Sugar Land, 77498
634-4200 Fax: 634-4214

Lantern Lane Elementary
Dameion Crook – Principal
3323 Mission Valley Drive
Missouri City, 77459
634-4680 Fax: 634-4694

Leonetti Elementary
Danica Fletcher--Principal
1757 Waters Lake Blvd
Missouri City, 77459
327-3190 Fax: 327-3191

Lexington Creek Elementary
Jamie Geis–Principal
2335 Dulles Avenue
Missouri City, 77459
634-5000 Fax: 634-5014

Madden Elementary
April Marsters – Principal
17727 Abermore Lane
Richmond, 77407
327-2740 Fax:327-2742

Malala Elementary
Donald Lam- Principal
11770 W. Aliana Trace Dr
Richmond, 77407
327-5700

Meadows Elementary
Cindel Blackner – Principal
12037 Pender Lane
Meadows Place, 77477
634-4720 Fax: 634-4734

Mission Elementary
Marion Thomas– Principal
16053 Mission Glen
Houston, 77083
634-4280 Fax: 634-4296

Neill Elementary
Margaret Murphy- Principal
3830 Harvest Corner Dr.
Richmond, 77406
327-3760 Fax 327-3761

Oakland Elementary
Nancy Hummel – Principal
4455 Waterside Estates
Drive Richmond, 77406
634-3730 Fax: 634-3738

Oyster Creek Elementary
Deanna Olson– Principal
16425 Mellow Oaks Lane
Sugar Land, 77498
634-5910 Fax: 634-5925

Palmer Elementary
Audrey Macklin- Principal
4208 Crow Valley Drive
Missouri City, 77459
634-4760 Fax: 634-4773

Parks Elementary
Anitra Wilson – Principal
19101 Chimney Rock Road
Fresno, 77545
634-6390 Fax: 327-6390

Patterson Elementary
Angela Wallace- Principal
18702 Beechnut St.
Richmond, 77407
327-4260 Fax:327-4261

Pecan Grove Elementary
Kari Bruhn – Principal
3330 Old South Drive
Richmond, 77406 634-
4800 Fax: 634-4814

Quail Valley Elementary
Yvette Mendoza – Principal
3500 Quail Village Dr.
Missouri City, 77459
634-5040

Ridgemont Elementary
Kimsheka Bowie- Principal
4910 Raven Ridge Rd.
Houston, 77053
634-4880 Fax: 634-4896

Scanlan Oaks Elementary
Lori Craig- Principal 9000
Camp Sienna Trail
Missouri City, 77459
634-3950 Fax: 634-3915

Schiff Elementary
Tiffany Agina – Principal
7400 Discovery Lane
Missouri City, 77459
634-9450 Fax: 327-9449

Seguin Elementary
Karina Lopez– Principal
7817 Grand Mission Blvd.
Richmond, 77407
634-9850 Fax: 327-7029

Settlers Way Elementary
Kellie Issac – Principal
3015 Settlers Way Blvd.
Sugar Land, 77479
634-4360 Fax: 634-4376

Sienna Crossing Elementary
Rachel Anne Bosier– Principal
10011 Steep Bank Trace
Missouri City, 77459
634-3680 Fax: 634-3799

Sullivan Elementary
Donna Whisonant– Principal
17828 Winding Waters Lane
Sugar Land, 77479
327-2860 Fax: 327-2861

Townewest Elementary
Elainea Bennett – Principal
13927 Old Richmond Road
Sugar Land, 77498
634-4480 Fax: 634-4494

Walker Station Elementary
Gregory Granger- Principal
6200 Homeward Way Blvd.
Sugar Land, 77479
634-4400 Fax: 634-4413

***All phone and fax numbers have a 281 area code**

# FBISD Secondary Schools

2026-2027

## Middle Schools

Baines Middle School
Mharbe Masculino – Principal
9000 Sienna Ranch Road
Missouri City, 77459
634-6870 Fax: 634-6880

Bowie Middle School
Michael Yelvington – Principal
700 Plantation Drive
Richmond, 77406
327-6200 Fax: 327-6201

Coleman Middle School
Kyella Anderson Griffin – Principal
22200 S. Post Oak Blvd
Fresno, 77545
327-7220

Crockett Middle School
Alexis Prudhomme – Principal
19001 Beechnut
Richmond, 77407
634-6380 Fax: 327-6380

Dulles Middle School
Erika Edmond – Principal
500 Dulles Avenue
Sugar Land, 77478
634-5750 Fax: 634-5781

First Colony Middle School
Jennifer Petru– Principal
3225 Austin Parkway
Sugar Land, 77479
634-3240 Fax: 634-3267

Fort Settlement Middle School
Jennifer Williams – Principal
5440 Elkins Road
Sugar Land, 77479
634-6440 Fax: 634-6456

Garcia Middle School
Susan Chacko *(Interim)*– Principal
18550 Old Richmond Road
Sugar Land, 77498
634-3160 Fax: 634-3166

Hodges Bend Middle School
Brandi Brooks – Principal
16510 Bissonnet
Houston, 77083
634-3000 Fax: 634-3028

Lake Olympia Middle School
Hykeem Craft– Principal
3100 Lake Olympia Parkway
Missouri City, 77459
634-3520 Fax: 634-3549

McAuliffe Middle School
Trevor Lemon– Principal
16650 South Post Oak
Houston, 77053 634-3360
Fax: 634-3393

Missouri City Middle School
Tasha Hamilton – Principal
202 Martin Lane
Missouri City, 77489
634-3440 Fax: 634-3473

Quail Valley Middle School
Jorge Pena– Principal
3019 FM 1092
Missouri City, 77459
634-3600 Fax: 634-3632

Sartartia Middle School
Cholly Oglesby– Principal
8125 Homeward Way
Sugar Land, 77479
634-6310 Fax: 634-6373

Sugar Land Middle School
Latoya Garrett– Principal
321 Seventh Street
Sugar Land, 77498
634-3080 Fax: 634-3108

Thornton Middle School
Kathryn Kargbo- Principal
1909 Waters Lake Blvd
Missouri City, 77459
327-3870 Fax: 327-3871

## High Schools

Austin High School
Cory Collins –Principal
3434 Pheasant Creek
Drive Sugar Land, 77498
634-2000 Fax: 634-2074

Bush High School
Mario McDonald- Principal
6707 FM 1464
Richmond, 77407
634-6060 Fax: 634-6066

Clements High School
Tara Baker– Principal
4200 Elkins Drive
Sugar Land, 77479
634-2150 Fax: 634-2168

Crawford High School
Amber Grady- Principal
801 Caldwell Ranch Blvd
Rosharon, TX 77583
327-6730

Dulles High School
Corey Stewart – Principal
550 Dulles Avenue
Sugar Land, 77478
634-5600 Fax: 634-5681

Elkins High School
Courtney Muceus- Principal
7007 Knights Court
Missouri City, 77459
634-2600 Fax: 634-2674

Hightower High School
Andre Roberson –Principal
3333 Hurricane Lane
Missouri City, 77459
634-5240 Fax: 634-5333

Kempner High School
Reginald Brown– Principal
14777 Voss Road
Sugar Land, 77498
634-2300 Fax: 634-2378

Marshall High School
Dr. Ogechi Uwaga-Sanders – Principal
1220 Buffalo Run
Missouri City, 77489
634-6630 Fax: 634-6650

Ridge Point High School
Dr. Danielle Jackson – Principal
500 Waters Lake Blvd.
Missouri City, 77459
327-5200 Fax: 327-5201

Travis High School
Sarah Laberge – Principal
11111 Harlem Road
Richmond, 77406
634-7000 Fax: 634-7010

Willowridge High School
Jennifer Roberts – Principal
16301 Chimney Rock Road
Houston, 77053
634-2450 Fax: 634-2513

## Specialized Schools

Hunters Glen Early Literacy Center
Lakisha Anthony- Associate Principal
695 Independence Blvd
Missouri City, 77489
634-5671

Ridgemont Early Literacy Center
Ben Bostic- Associate Principal
5353 Ridge Creek Cir.
Houston, 77053
634-9810

M.R. Wood Center for Learning
Dr. Cozette Church – Principal
7447 FM 521 Road
Rosharon, 77583
327-6000 Fax: 327-6001

Progressive High School
Tonya Curtis- Principal
1555 Independence Blvd.
Missouri City, 77489
634-2900 Fax: 634-2913

Reese Career & Technical Center
David Squires-
Instructional Officer
Sugar Land, 77478
634-1700

***All phone and fax numbers have a 281 area code**

7/9/2025

# Parent Organization/ Booster Club Checklist



## Included in this section

- Steps for starting your Parent Organization/Booster Club
- A comprehensive checklist that all Parent Organizations/ Booster Clubs should complete.

# 10 STEPS TO Start a Booster Club

Updated for 2025 – Fort Bend ISD Parent Organizations

## 01. Get Principal Approval

Complete the Booster Club Registration & Approval Form and obtain your campus principal's signature.

Submit the completed form to: serenity.lemond@fortbendisd.gov (Internal Auditor, Business & Finance Department)

## 02. Elect Officers

You must elect a minimum of three officers, typically: President, Treasurer & Secretary.

If you need an exception (e.g., fewer officers), email the request to the Auditor.

## 03. Draft and Adopt Bylaws

Your bylaws serve as the club's governing document. FBISD Model Bylaws is available on the FBISD Parent Organizations webpage.

These must be reviewed and approved by your officers before submission.

## 04. Apply for an EIN

(Employer Identification Number)

Apply online through the IRS: Apply for an EIN

You'll receive your EIN immediately by email.

## 05. Submit Required Documents to the Internal Auditor

Email the following to Parent.Org@fortbendisd.gov:

- ✅ EIN Determination Letter
- ✅ List of Officers Information Form
- ✅ Signed Bylaws
- ✅ Certificate of Insurance

## 06. Open a Bank Account

Once you have your EIN and bylaws, open a booster club bank account (not a business or personal account).

Bring: EIN letter, Bylaws, and First meeting minutes showing elected officers

## 07. Apply for 501(c)(3) Federal Tax-Exempt Status

File with the IRS to become a recognized nonprofit.

Complete:

- IRS Form 1023 or 1023-EZ
- Pay the required fee online

More info:

IRS 501(c)(3) Tax-Exempt Information

## 08. Apply for State Tax Exemptions

Apply through the Texas Comptroller's Office for exemption from:

Sales Tax and Franchise Tax

You'll receive a determination letter in 3-4 weeks Texas Exemption Application

## 09. Apply for a Texas Sales Tax Permit

If you plan to conduct more than two taxable fundraisers per calendar year, you must apply for a permit.

Apply for a Sales Tax Permit

## 10. File Taxes Annually & Stay in Good Standing

**Federal Taxes**: File annually with the IRS using Form 990, 990-EZ, or 990-N (e-Postcard).

**State Taxes**: If you have a Sales Tax Permit, file quarterly with the Texas Comptroller.

Missing filings may result in loss of tax-exempt status.

# Parent Organization/ Booster Club Checklist

The following checklist serves as a guide to help ensure that your Parent Organization/Booster Club has complied with the District's Board Policies and guidelines and federal and state regulations governing Parent Organizations/Booster Clubs. In addition, information you document here will help future officers continue your compliance efforts.

**General**

1. Provide the District's Business & Finance Dept. and the School Principal or Administrator with a list of the Parent Organization/Booster Club officers at the beginning of each school year and as officers change. The list should include:

- Name
- Office Held
- Mailing Address (cannot be FBISD school address)
- Home Phone Number
- Work Phone Number
- Email Address

*(See Information Sheet/List of Officers Form)*

2. Provide the School Principal or Administrator with the Parent Organization's/Booster Club's constitution, bylaws, and operating procedures when they are originated. In addition, provide updated copies as changes are made. *See FBISD Model Bylaws*

3. The Parent Organization's/Booster Club's official mailing address is:

Official Name _____
PO Box / Street _____
City, State and Zip Code _____

**DO NOT USE THE CAMPUS ADDRESS**

**Fund-raisers**

4. Complete the Online Fundraiser Request Form for approval by School Principal or Administrator and Assistant Superintendent at least 30 days prior to any fund-raiser being held.
*See Online Fund-raiser Request Process*

# Parent Organization/ Booster Club Checklist

5. Provide the Sponsor with detailed fund-raising information at least 30 days prior to the fund-raising event.

The detailed fund-raising information should include:

-Purpose of the fund-raiser,
-Type of fund-raising activity (i.e., candy sale, carnival)
-Date(s), time(s), and place(s) of the activit
-Name of the sponsoring organization,
-Name and phone number of organization's representative,
-Name and phone number of person(s) in charge of the fund-raiser, and
-Name and phone number of the person(s) who will be handling the money for the fund-raiser.

6. If your Parent Organization/Booster Club has received a limited tax-exemption from the Texas State Comptroller's Office, your organization is entitled to two (2) "one-day, tax-free" sales/auction days per calendar year. (See Checklist item #15&16.)

If you are entitled to the two "one-day, tax-free" sales days, indicate the "one-day, tax-free" sales/auction that have been used or that are planned:

**Calendar Year** _____
Date / Fund-raiser _____
Date / Fund-raiser _____

**Calendar Year** _____
Date / Fund-raiser _____
Date / Fund-raiser _____

7. The Parent Organization/Booster Club cannot require members or students to fundraise or raise a certain amount. For example, a student's ability to attend a trip cannot be based on raising a certain amount of money. ***If your Club is currently "requiring" fund-raising, discontinue this requirement.***

# Parent Organization/ Booster Club Checklist

8. The Parent Organization/Booster Club may not use individual accounts to credit an individual for funds raised. If your Club is using individual accounts currently, this practice should be discontinued.

Fund-raising is an opportunity to generate revenue for the Parent Organization/Booster Club as a group, not individuals. Therefore, revenues should be recorded in a group account where all members or students have the same opportunity to benefit equally from the revenues.

One member or student should not receive a larger benefit from fund-raising than another. In addition, if a member or student chooses not to participate in the fundraiser, that person still receives an equal benefit from the revenues generated.

**Financial Matters**

General

9. The bank accounts used by the Parent Organization/Booster Club include:

| Bank Name | Account Number |
| --- | --- |
| | |
| | |
| | |
| | |

10. Determine the identification number used for the bank accounts. The Parent Organization's/Booster Club's Employee Identification Number (EIN) should be used. Do not use an individual's social security number, and do **not** use the District's EIN.

The identification number used for the bank accounts is as follows:

# Parent Organization/ Booster Club Checklist

11. Update the authorized signers on your bank accounts as officers change. The current authorized signers include the following Parent Organization/Booster Club officers:

| | **Name of Person** | **Officer Position Held /District Employee?** |
|---|---|---|
| Example: | June Bugg | President |
| | | |
| | | |
| | | |

**VERY IMPORTANT**

**G E-R – Parent Organizations**

District employees may not serve in a financial capacity for a parent or booster organization. Financial capacity is defined as president, treasurer, fund-raising chair, or check signer. *(Pending board approval.)*

12. Email a copy of the Parent Organization/Booster Club Financial Report for the applicable school year to the School Principal or Administrator and to the Business & Finance Dept. by September 1, of each year. For example, a report for the 2025-26 school year should be submitted by September 1, 2025.

13. Email a copy of the Parent Organization/Booster Club Audit Committee Report that indicates the results of the review of the organization's financial information, including the Financial Report, to the School Principal or Administrator and to Business & Finance by September 1, of each year along with the Financial Report.

# Parent Organization/ Booster Club Checklist

**State Regulatory Information**

*The following items need to be done only once since the origination of the Parent Organization/Booster Club.*

14. Determine whether your organization has obtained a Texas Sales Tax Permit.

The Parent Organization's/Booster Club's sales tax permit number is:

_____

15. Determine whether your organization has obtained a limited tax-exemption from the Texas State Comptroller's Office.

The Parent Organization/Booster Club has received a limited tax-exemption from the Texas State Comptroller's Office:

- o Yes
- o No

***Reminder:*** *Only those organizations with a limited tax-exemption from the Texas State Comptroller's Office are entitled to the two (2) "one-day, tax-free" sales/auction days.*

16. If the Parent Organization/Booster Club is incorporated, determine whether your organization has obtained an exemption from Texas franchise tax from the Texas State Comptroller's Office.

The Parent Organization/Booster Club is incorporated:

- o Yes
- o No

If the Parent Organization/Booster Club is incorporated, an exemption from Texas franchise tax was obtained from the Texas State Comptroller's Office:

- o Yes
- o No

# Parent Organization/ Booster Club Checklist

*The following item is applicable each school year or calendar year.*

17. File the Parent Organization's/Booster Club's Texas State Sales Tax Reports as required.

*The Texas State Comptroller's Office determines whether the report needs to be filed quarterly or annually and is subject to change.*

The Parent Organization/Booster Club files its Texas State Sales Tax Report:

- o Quarterly or
- o Annually

**Federal Regulatory Information**

*The following items need to be done only once since the origination of the Parent Organization/Booster Club.*

18. Obtain an Employer Identification Number (EIN) from the Internal Revenue Service (IRS).

The EIN for the Parent Organization/Booster Club is:

_____

19. Determine whether the Parent Organization/Booster Club has received tax-exempt status as a public 501(c)(3) organization from the IRS. If the IRS has approved the Clubs' tax-exempt status, a Determination Letter would have been received from the IRS.

The Parent Organization/Booster Club received its tax-exempt status as a public 501(c)(3) organization from the IRS:

- o Yes
- o No

**Note: If you have not applied for the tax-exempt status, complete the IRS Form 1023, electronically, Application for Recognition of Exemption and the applicable fee to the IRS.**

**If you have applied for the tax-exempt status but you have not received your Determination Letter, you should receive an Acknowledgment of Your Request. Call the IRS to determine the status of your application.**

# Parent Organization/ Booster Club Checklist

20. If you have received a Determination Letter from the IRS approving your Parent Organization/Booster Club as a public 501(c)(3) organization, remit a copy to the Business & Finance Department.

*The following items may be applicable during **each** school year or calendar year.*

21. Determine whether your organization is in good standing with the IRS by calling the Exempt Organization Section of the IRS.

22. **Annually** file the IRS Form 990-N, 990-EZ or 990 Return of Organization Exempt from Income Tax. The return is typically due by the 15th day of the 5th month after the organization's accounting period ends (due 4 1/2 months after your official year-end).

Official Year-End: _____ / _____ / _____

23. Issue 1099 forms to applicable individuals or businesses by January 31, of each year. If 1099 forms are issued, send information to the IRS by February 28, of each year.

**Parent Organization /Booster Club Guidelines**

24. As your Parent Organization/Booster Club President or Treasurer changes, give the applicable Electronic Parent Organization/Booster Club Guidelines Manual to the new officer(s).

***If you have any questions concerning the above items, please refer to the applicable sections of this handbook.***

# Do I Really Want To Do This?



**Included in this section:**

- Questions to Answer Before You Commit
- Parent Organization/Booster Club Registration & Approval Form

# Do I Really Want To Do This?

## Questions to Answer Before You Commit

Parent Organizations/Booster Clubs provide an important support function to student groups; however, they also require a strong commitment from members to work properly. Therefore, deciding whether or not to form a Parent Organization/Booster Club is a difficult decision that requires careful consideration of the pros and cons of formation. Interested parents should discuss these issues with each other as well as the Sponsor of the student group and the School Principal or Administrator. **The appropriate School Principal must approve, in writing, the formation of a Parent Organization/Booster Club before the Club takes any further action to create a unique identity.**

It is important to remember that parents do not have to form a Parent Organization/Booster Club to support a student group. Parents may still support a student group as parents through fundraiser and other activities in which the students are involved if the student group has a Student (agency) Activity Fund set up through the District. All money generated would be considered the student group's money and would benefit only that group of students. In addition, the District would be responsible for all of the accounting and legal responsibilities of the Student Activity Fund.

The following are some questions to consider when deciding whether or not to form a Parent Organization/Booster Club:

1. Why do I want a Parent Organization/Booster Club?
2. What can a Parent Organization/Booster Club accomplish that cannot be achieved through the use of a Student Activity Fund?
3. Do I have time to commit to a Parent Organization/Booster Club?
4. Are there enough parents with time to commit to a Parent Organization/Booster Club?
5. Am I willing to perform the necessary research, training, and paperwork to be in compliance with all District, UIL, state, and federal regulations?
6. Have I read or will I read the rest of this handbook to discover my responsibilities once a Parent Organization/Booster Club is formed?
7. Have I spoken with other similar Parent Organizations/Booster Clubs to determine what benefits/problems they have experienced?
8. Have I spoken with the Sponsor or Principal to obtain support for the formation of a Parent Organization/Booster Club?

# Do I Really Want To Do This?

## Questions to Answer Before You Commit

Once you have decided to form a Parent Organization/Booster Club,

1. You must then obtain the written approval of the School Principal or Administrator before proceeding with any other steps to create your identity as a Parent Organization/ Booster Club. ( Parent Organization/Booster Club Registration & Approval Form.)

2. Send a copy of the written approval to Business & Finance *(serenity.lemond@fortbendisd.gov)* to notify us of the new Parent Organization/Booster Club.

3. Establish the Parent Organization's/Booster Club's mailing address. (You will have to list an official mailing address on several state and federal forms when creating your identity as a Parent Organization/Booster Club; therefore, it is better to get this step done first.) The IRS and the Texas State Comptroller's Office recommend that each Parent Organization/Booster Club obtain a post office box (PO Box) or private mailing box (PMB) to use as the official mailing address of the Parent Organization/Booster Club. The address and box keys can be given easily to the new officers at the beginning of each new year.

Please understand the importance of maintaining a consistent mailing address for the Parent Organization/Booster Club. First, you will save time since you will not have to update your address each year to the District, the Texas Secretary of State, the Texas State Comptroller's Office, the IRS, and your bank as you would if you used someone's home address.

Second, Parent Organizations/Booster Clubs receive several important documents from these agencies throughout the year, and if the address changes frequently, some of these documents could be lost or misplaced. The IRS mails forms and other correspondence to Parent Organizations/Booster Clubs periodically. If these forms are not completed and returned to the IRS within a specific time period, a Parent Organization/Booster Club could lose their tax-exempt status, thereby also losing their limited tax-exemption with the State of Texas and possibly face fines and penalties.

The District does not allow campus mailing address to be used by the Parent Organization/Booster Club.

# Fort Bend Independent School District
# Parent Organization/Booster Club
# Registration & Approval Form



**To:** _____ **Location:** _____
(Principal's or Administrator's Name) (School's or Department's Name)

Name of Organization: _____

Purpose of Organization: _____

Student Group to be Supported: _____

Faculty Sponsor for Club: (if applicable) _____

Current Number of Parent Supporters: _____

I agree with the following statements:

- I have spoken with the faculty member who will serve as the Sponsor of the Parent Organization/Booster Club and have received their permission to submit this registration form.
- I have contacted the Business & Finance Department to obtain a copy of the *Parent Organization/Booster Club Guidelines*.
- I have read the *Parent Organization/Booster Club Guidelines* thoroughly and agree to abide by the rules and guidelines it contains.
- I understand that noncompliance with any District policy or criteria may result in the disbanding of the Parent Organization/Booster Club by the Principal or the Administrator.
- I have included a current list of officers or representatives with names, titles, mailing addresses, and phone numbers with this registration form.

**Submitted by:**

| | | | |
|---|---|---|---|
| _____ | / / | _____ | / / |
| (President/Representative #1) | Date | (Vice-President/Representative #2) | Date |
| _____ | / / | _____ | / / |
| (Treasurer/Representative #3) | Date | (Sponsor) | Date |

**For District Use Only**

**Received by:** **Date Received:** / /

**Fort Bend Independent School District**
**Parent Organization/Booster Club**
**Registration & Approval Form**



**APPROVAL OF BOOSTER CLUB:** I, _____,
(Principal's or Administrator's Name)

_____ at _____
(Position) (School's or Department's Name)

authorize _____ to conduct student and
(Parent Organization/Booster Club Name)

organizational related activities for the benefit of _ _____
(Student Group)

This registration approval is effective for the school year beginning _____ and
(School Year)

will continue until such time as the Parent Organization/Booster Club no longer exists.

_____ / / _____
Principal's or Administrator's Signature Date

**DISAPPROVAL OF CLUB/GROUP:** I, _____,
(Principal's or Administrator's Name)

_____ at _____
(Position) (School's or Department's Name)

**do not authorize** _____ to become a Club/Group.
(Parent Organization/Booster Club Name)

**Principal's or Administrator's Signature** **Date**

◆ The original form should be sent to a representative of the Parent Organization/Booster Club shown on the front of this form.

◆ Please make copies of BOTH PAGES of this form for:

- The Principal or Administrator
- Business & Finance Dept, Fort Bend Administration Bldg
- The Sponsor

# Following the Rules...




Included in this section:

- Authoritative Guidelines Overview
- District Administrative Procedure CDC-R
- District Administrative Procedure GE-R
- District Board Policy GKD (Local)
- District Administrative Procedure GKD-R
- University Interscholastic League (UIL) Booster Club Guidelines
- State & Federal Regulatory Summary

# Following the Rules...

## Authoritative Guidelines Overview

Parent Organizations/Booster Clubs are governed by various entities. The School District has Board Policies and guidelines that must be followed by Parent Organizations/Booster Clubs, as well as guidelines that the School Principal or Administrator may implement. Also, the Parent Organizations/Booster Clubs must follow the guidelines of the University Interscholastic League (UIL); the State of Texas; and the federal government, through the Internal Revenue Service (IRS). Some state regulations relate to state sales tax while other regulations involve becoming incorporated or involve the holding of a raffle.

The following information is included in this section:

- District Administrative Procedure CDC-R, *Grants from Private Sources*
- District Administrative Procedure GE-R, *Parent Organizations*
- District Board Policy GKD (Local), *Non-school Use of School Facilities*
- District Administrative Procedure GKD-R, *Community Use of School Facilities*
- UIL Booster Club Guidelines
- State and Federal Regulations Summary

The UIL Booster Club Guidelines do not necessarily include all rules that may apply to your organization. For specific questions, you should contact the UIL directly.

The state and federal regulatory information included in this section does not include all laws or rules that may apply to your particular situation. This information is provided by the District's Business & Finance Department; however, Business & Finance is not an authority on specific accounting situations or tax-related issues concerning individual Parent Organizations/Booster Clubs. Therefore, Parent Organizations/Booster Clubs should obtain competent independent counsel, such as a Certified Public Accountant (CPA) or an attorney, to address accounting and tax matters related to their specific circumstances. The cost of these services would be the Parent Organization's/Booster Club's responsibility. In addition, the IRS and the Texas State Comptroller's Office may be contacted for questions related to your organization's specific situation.

**IMPORTANT**

Parent Organization/Booster Club officers are solely responsible for ensuring that their Parent Organization/Booster Club is in compliance with District policies and guidelines, UIL guidelines, and state and federal regulations.

Therefore, the District, including any District employee, is not responsible for a Parent Organization/Booster Club not complying with the various policies, guidelines, and regulations.

FORT BEND ISD
079907

OTHER REVENUES: CDC
GRANTS FROM PRIVATE SOURCES (R)

---

DONATIONS FROM PRIVATE SOURCES

Organizations and individuals desiring to donate a gift of funds $5,000 or more or equipment valued at $1,000 or more per item to the district or a school shall submit a donation request to the principal of the beneficiary campus. (See form CDC-E-2) Campus staff may prepare the form. Such donations will go to the general fund (199) or special revenue fund other than Fund 461 and require budget approval.

Cash donations of any amount to departments (non-school) require a donation request form and budget approval.

Donation requests shall include the following information:

1. Name of individual or organization making the donation
2. Name of representative of the organization making the donation
3. Amount or value of the donation
4. If tangible property, detailed description (including make, model number and serial number if appropriate)
5. Recommended use of the donation

Cash donations to a school of up to $4,999 are to be deposited into the school's campus activity fund (general account) and reported quarterly on a Cash Donations to Activity Funds Accounts (FJ-E1) form. No budget approval is required.

Cash donations of any size to a student activity ("club") account are to be deposited into the group's account in the school's activity fund. Such donations up to $4,999 are reported quarterly on a Cash Donations to Activity Funds Accounts (FJ- E1) form. Such donations of $5,000 or more require a Donation Request (CDC-E2) form. No budget approval is required for any donation to student activity club accounts.

Principals and budget managers may accept, without preparing a Budget Change Request, donated consumable supply and material items purchased by an individual or organization and donated directly to the school.

Required approvals are summarized below. Detailed discussion follows. Note: Donated funds should not be spent until final approval is obtained.

| Donations Approvals and Forms | | | | |
|---|---|---|---|---|
| | | | | Approval by |
| Cash$5,000 + to school or dept. | General Fund | CDC-E-2 | Yes | Principal/Budget Manager Assistant Supt. Supt. (<$10,000) Board (<$10,000 +) approve budget change |
| | Special Revenue Funds other than Fund 461 | CDC-E-2 | Yes | |
| Cash <$5,000 school or dept. | Fund 199 (departments) | CDC-E-2 | Yes | Principal/Budget Manager Assistant Supt. Superintendent |
| | Fund 461 (schools) | FJ-E-1 (Quarterly: 3/31, 6/30, 9/30, 12/31) | No | |
| Cash to Club Accounts (Student Activity Fund) | Activity Fund club account at campus | $5,000+ CDC-E-2 | No | Principal/Budget Manager Assistant Supt. Superintendent No Board Action |
| | | <_$5,000 FJ-E-1 | No | |
| Consumable Materials (defined as anything valued at less than ($1,000 per item) | Any Fund | No form | No (For recognition purposes, submit a written notice to Community Relations) | Principal/Budget Manager |
| Equipment > $1,000 (defined as anything valued at $1,000 or more per item) | Fund 199 | CDC-E-2 | No | Principal/Budget Manager Assistant Supt. Supt. (<$10,000) Board $10,000+) |

The superintendent may accept gifts and donations to the district or a school on behalf of the board if their value does not exceed $10,000. The principal may accept gifts and donations to activity fund organizations (club accounts) if their value does not exceed $5,000; however they must be reported quarterly to the appropriate assistant superintendent on form FJ-E1.

All other gifts and donations shall require board approval prior to acceptance.

Donations consisting of various components will be considered as one (1) gift and may not be submitted as individual components to avoid the $10,000 ceiling.

Gifts and donations accepted by the superintendent will be acknowledged by the board.

Tangible items purchased for use by a school or student group, but not donated to the school or district, may not be stored on district property.

All funds and tangible items donated to a school become district property. The spending of such funds and use of such property will be under the direction of district personnel.

All computer equipment (hardware and/or software) donated must support student instructional applications, instructional management applications, administrative applications, or office automation that is currently standard within the district. Donations of computer equipment (tangible property) may not be accepted without obtaining approval from the chief information officer. Computer equipment purchased with donated funds is subject to district purchasing guidelines.

All building modification projects must meet the district standards. Donations of building modification projects may not be accepted without obtaining approval from the director of facilities.

GRANT WRITING

Employees seeking outside funding in the form of grants must follow district procedures located in the "Grants Information Packet." For more information, please contact the district's grants office.

GRANT PARTNERSHIPS

When the district partners with an agency that is seeking grant funds, a memorandum of understanding or "MOU" shall be created, clearly defining each group's roles and responsibilities. The MOU shall be signed by the district superintendent and the president/CEO of the outside agency.

DISCRETIONARY GRANT PROJECT PROCEDURES

Once a grant is awarded, a project manager is assigned. That individual must re-read the grant in its entirety.

Grant managers do not deviate from the grant, as it is written, without prior permission from the authorizing agency.

It is imperative that grant managers follow the authorizing agency grant procedures as well as Fort Bend ISD procedures.

At the time of the grant award, each grant manager will be provided a copy of these procedures. For example, TEA procedures are detailed in the

Grantee Handbook. Department of Education procedures are detailed in EDGAR (Education Department General Administrative Regulations).

Once a grant award is made, or the NOGA (Notice of Grant Award) is received, implementation should begin.

Technical assistance may be provided through the FBISD grants office, should the project manager request it, through initial implementation only.

DISCRETIONARY GRANT PROJECT IMPLEMENTATION

On-goingsupport is to be provided through the grants office in terms of grant amendments, grant continuation applications, and general grant questions. It is the project manager's responsibility to insure funds are managed as they are designated in the grant.Deviation in spending could result in district suspension.

DISCRETIONARY GRANT FINANCIAL MANAGEMENT

All state and federal grants are subject to an external audit of funds. Should an auditor discover discrepancies, individual sanctions could result.

Should a grant manager have questions on intended use of grant funds, ask advice from the FBISD grant soffice and the accounting office.

Special attention should be paid to requests involving open purchase orders and Wal-Mart cards.The grant manager is accountable for ensuring that purchases made are specific to the original grant.

In general,significant changes to a grant are not advisable as the grant was awarded based on the project described.

Grant changes are permissible through the amendment process. Each funding agency has specific procedures that must be adhered to. Instructions for making these changes are noted in the RFA (Request for Application) or RFP (Request for Proposal).

Sometimes an amendment is not required. If this is the case, the grant manager will e-mail the changes to the FBISD grants office. In turn, the grants office will e-mail the contact person at the funding agency to describe the minor change(s).

DATE ISSUED: 11/07/2005 DATE APPROVED: 09/26/2011

CDC (R)

ORGANIZATION

The district encourages full participation and involvement in the education of students through the involvement of voluntary parent organizations that may be formed to promote the school program or to complement a particular student group or activity.

The formation of each organization is subject to the approval of the Superintendent.

Each organization shall operate under a constitution and/or by-laws approved by the principal of the school with which the organization is associated. Current by-laws and constitutions shall be submitted to the Superintendent or designee each September.

A current listing of officers for each parent organization shall remain on file in the principal's office at all times.

Parent organizations operate autonomously of the district, even though they generally exist solely to support school activities.

LIAISON

The campus principal shall serve as district liaison with any parent organization affiliated with the school. If an organization is affiliated with a specific student group, the faculty sponsor of such student group may be designated, by the principal, to serve as liaison.

FUND-RAISING

Parent organizations may conduct fund-raising activities to benefit student groups and activities.

Parent organizations must request approval of fund-raisers via Online Fund-raiser Project Request Form prior to fund-raising activity. Each fund-raiser must be approved in advance by the principal and assistant superintendent.

Proposals for such activities must be submitted to the assistant superintendent at least 30 days prior to the date of the proposed activity. Emergency requests will be considered on a case-by case basis. Proposals submitted shall include the following information:

1. Purpose of the fund-raiser;
2. Type of fund-raising activity (i.e., candy sale, carnival);
3. Date(s), time(s) and place(s) of the activity;

4. Name of the sponsoring organization;

5. Name and phone number of the organization's representative;

6. Name and phone number of the person(s) in charge of the fund-raiser;

7. Name and phone number of the person(s) who will be handling the money for the fund-raiser; and

8. Name of the sponsoring organization(s) and representative(s) responsible for coordinating the activity.

Fund-raising activities may be held using district facilities. Facilities desired for use shall be scheduled through the campus principal. Requests for facility use are subject to approval by the superintendent or designee. Organizations using district facilities shall provide evidence of adequate insurance coverage for activities conducted on district premises. The district shall not provide insurance coverage for parent organizations.

The board is charged with the responsibility for the proper safekeeping and expenditure of funds raised at the campus level. Therefore, funds raised by student organizations shall be maintained in the campus activity fund. Funds raised by parent organizations shall be maintained by the organization that initiated and executed the fund-raising activity.

There are state laws governing the use of "raffles" as fund-raising activities. A raffle is defined as the awarding of one (1) or more prizes by chance at a single occasion among a pool or group of persons who have paid or promised a thing of value for a ticket that presents a chance to win a prize. Parent organizations desiring to conduct a raffle must meet the following qualification:

1. The organization does not distribute any of its income to its members, officers, or governing body, other than as reasonable compensation for services.

2. The organization has existed for the three (3) preceding years and during those years has had a governing body or officers elected by a vote of its members, or a vote of delegates elected by its members, or has been affiliated with a state or national organization to perform the same purposes.

3. The organization does not devote a substantial part of its activities to attempting to influence legislation and does not participate or
influence in any political campaign on behalf of any candidate for public office.

4. The organization qualifies for and has obtained an exemption from federal income tax under Section 501(c) of the IRS Code. If food sales or service is part of the fund-raising activity, the sponsor must submit a Request for Food Sales or Service form (Exhibit GE-E-4) at least 30 days prior to the event. An approved copy must be received by the sponsor before the sale/service of food may occur on campus.

DONATIONS

The district welcomes the donation of funds or tangible property to schools and student organizations. It is preferable that funds be donated, as opposed to tangible property, thereby allowing the recipient organization to maximize the value of the gift by taking advantage of the savings power and tax free status enjoyed by the district. (See also CDC-R)

FINANCIAL MANAGEMENT

Parent organizations are not permitted to use the district's federal identification number or sales tax permit number.

Parent organizations are fully responsible for all taxes, debts, and other financial commitments incurred by the organization.

Parent organizations do not have the authority to commit or to represent that the district is responsible for its financial or contractual obligations.

Assets accounted for by parent organizations are not agency funds and are, therefore, not subject to bookkeeping by district employees. The bookkeeping responsibilities for such funds are to be handled by officers of the organization.

Officers of parent organizations are responsible for the opening and maintenance of bank accounts for the organization.

Parent organizations shall annually audit their records. Audits are to be performed by an audit committee composed of at least three (3) qualified members of the organization who are not signatories on the organization's bank account. (See Exhibit GE-E-3) Audits shall be performed on the following occasions:

1. Fiscal year end
2. Mid-year resignation of the financial officer
3. Any other occasion deemed necessary by the organization

The audit committee shall submit two (2) copies of the organization's audit report to the (1) principal, and the (2) internal auditor

District employees may not serve in a financial capacity of a parent or booster organization. Financial capacity is defined as treasurer, fund raising chair, or check signer.

## GENERAL INFORMATION

Parent organizations may use district facilities to conduct their activities; however, prior approval by the superintendent or designee is required.

Parent organizations shall not be involved in decision-making or policymaking activities of student groups.

Parent organizations shall have no authority in directing or influencing district employees in the administration of their duties.

Parent organizations shall comply with board policy and administrative procedures when offering money or gifts to the district.

Parent organizations shall assume liability for any and all personal injuries or property damage arising from their activities.

## BUSINESS & FINANCE

Every September 1, parent organizations need to submit the following information to the district's Business & Finance Department:

- The organization **Information Sheet**;
- The previous year's **Financial and Audit Committee Reporting**;
- The **Bylaws** or Articles of Incorporation;
- The **501C3 Status** with the IRS Determination Letter, and
- The **Certificate of Insurance**.

USE BY FOR-PROFIT ORGANIZATIONS

For-profit organizations, alone or in collaboration with nonprofit organizations, shall not use District buildings and equipment, except where such use is directly related to the provision of services benefiting students or staff, as determined by the administration on a case-by-case basis with Board approval. Any such use shall be governed by separate agreement, upon such terms and conditions as may be approved by the Board.

EXCEPTIONS

The following exceptions shall apply:

1. For-profit local dance studios may use District facilities once a year during the month of June, at regular fees, provided no admission is charged. At least 60 percent of the participants shall be District residents, with names and addresses of the participants provided by the studio at the time of application.
2. Sporting organizations that conduct tournaments or competitions, with team members who do not reside in the District, shall be permitted to use District facilities, as long as the hosting organization complies with the 60 percent District membership requirement applicable to nonprofit organizations and the organization is participating in the competition. [See USE BY NONPROFIT ORGANIZATIONS, below]

USE BY NONPROFIT ORGANIZATIONS

Nonprofit organizations shall be permitted to use areas of a campus or facility listed in the District's facility use schedule for non-school-sponsored purposes only if at least one of the following criteria is satisfied:

1. The activity is for the exclusive benefit of the students in the District.
2. The activity relates to a regional or sectional meeting of a recognized group (e.g., Farm Bureau, Dairymen's Association) with a local organization within the District. When at least
3. 60 percent of an organization's membership resides within the District, and the organization is in the process of obtaining a permanent facility within the District's boundaries. Such organizations shall be permitted to use District facilities for up to five years, regardless of whether the organization is renamed or has otherwise reorganized. Names and addresses of the members of the group shall be provided at the time of application, as well as the group's written plans. In permitting organizations to use District facilities repeatedly, the District reserves the right to periodically review the progress of such plans and to request updated versions of the plans.

4. The organization is a campus booster club or campus parent organization established in accordance with GE(LOCAL).

CONTRACT APPLICATION

Contract applications shall be obtained through the operations section of the facilities department, 13600 Murphy Road, Stafford, TX. All requests for contracts shall be initiated at least 30 days prior to the requested date of use. Failure to provide the required documentation with the application will delay the application process.

INSURANCE

Applications shall be accompanied by proof of liability insurance with limits of $100,000 per occurrence and general liability insurance with per occurrence limits of at least $1 million. The District must be named as a coinsured or loss payee on this coverage. The insurer must carry an A.M. Best Rating of "A–VII" or greater.

Access to a facility shall not be permitted until the application and insurance have been screened and approved. Cancellation of insurance shall also cancel the rental contract until proof of insurance can be provided to the District.

Each insurance policy must require that the insurer send notice to the District, as follows:

30-day notice of cancellation.

60-day notice of nonrenewal.

30-day notice of material change.

A roster of personnel, with addresses, in the organization to verify eligibility.

All applications shall be made and signed by an authorized individual or an officer of the organization.

APPROVAL OF APPLICATION

After the application has been approved and signed by the appropriate District officials and representatives of the organization, it shall become a binding contract upon the individual, group, or organization. Should a campus find it necessary to cancel a rental agreement, notice of cancellation shall be provided at least 48 hours in advance, except in the case of an emergency.

Use of District buildings or equipment shall constitute acknowledgment that the person or organization shall be responsible to the District, its Board members, employees, or agents for all damages to the building or equipment and shall indemnify and hold harmless the District, its Board members, employees, or agents from any claim whatsoever resulting from or arising out of the use of the building or any part of it.

Requests to use District-owned equipment in conjunction with the rental of a facility shall have the advance approval of the principal and appropriate District administrator. Only District personnel who are certified as lighting and sound technicians by the fine arts department shall be employed to operate the auditorium lighting and sound systems.

A request to use the grounds surrounding a facility shall be approved by both the principal of the individual campus and the appropriate District administrator. When a request affects athletic facilities, cafeteria facilities, or food preparation and serving areas, the request shall also be approved by the appropriate athletic or program director as well as the principal or designated representative.

Violation of any term of this policy or District procedures regarding the use of facilities may result in immediate termination of the rental contract.

FEES FOR USE

Fees for the use of District buildings shall be based on the Board-adopted rental fee schedule. The appropriate rental fees and deposit shall be submitted with the application. The deposit required for an organization with multi-use contracts is equal to one month's rent. Multi-use contracts shall require one month's fee in advance and shall be billed for usage on a monthly basis. Local government organizations that have an interlocal agreement with the District shall be exempt from making a payment in advance. Fees shall be paid within ten days of receipt of invoice. Users that are 45 or more days in arrears shall be prohibited from further use of District facilities for the remainder of the school year. Such a group may reapply to use District facilities at the beginning of the next school year if the bills have been paid in full and the group meets all required criteria.

Users who exceed the ending time specified in the agreement shall be assessed an additional fee based on the adopted rental fee schedule. Any part of an hour shall be billed as a whole hour. Users who frequently exceed the ending time specified in their agreement may have the rental agreement canceled for the remainder of the current school year. Termination shall occur only with the approval of the chief auxiliary services officer.

Any person, group, or organization that contracts to use District facilities but fails to show for the event shall be charged a fee equivalent to a minimum of two hours' use of the facility and any other expenses incurred by the District in preparing the facility for the renter.

RULES FOR USE

The following rules shall apply:

1. Classrooms, libraries, extended-day facilities, office areas and any area not on the District schedule of fees for facility use shall not be available to rent. Hallways shall not be used for any purpose except the ingress and egress of occupants.
2. The Boy Scouts, Girl Scouts, 4-H Clubs, and other community-based youth groups dedicated to educational and recreational purposes with open programs shall be permitted to use District facilities without charge if only a small area is needed, the group will meet immediately after school, and no extra utilities, custodial services, or setup are required. The activity shall end by 8:00 p.m. The fee for regularly scheduled meetings ending after 8:00 p.m. shall be $15 per occurrence. Fees for special activities (i.e., banquets) shall be assessed at $25 plus appropriate set-up fees if the activity ends by 10:00 p.m. and is conducted on a school night.
3. Campus booster clubs and campus parent organizations established in accordance with GE(LOCAL) shall not be charged rental fees for scheduled events but shall complete a “Contract for Use of School Facilities”.
4. A nonprofit organization shall have the right to charge an admission fee if the original application for rental of the facility explained that a fee will be charged and the disposition of the proceeds.
5. Persons or organizations using District buildings shall comply with all federal, state, and local laws, including rules of local police and fire departments.
6. All decorations used within District buildings shall be subject to the approval of District officials. No open flame decorations or devices shall be permitted.
7. Tobacco use and alcoholic beverages are prohibited on District property.
8. Food and drinks shall be confined to the foyers of District auditoriums and food courts. No food or drinks are allowed inside District auditoriums. Any person or organization using a District auditorium shall be responsible for enforcing this regulation.

9. The District shall provide caretaker service. The building and/or equipment shall be under the jurisdiction of the caretaker. The caretaker shall normally be the custodial staff; however, in the event that they are unavailable, the campus is responsible to provide adequate and qualified caretakers to oversee the property and monitor adherence to these policies. All organizations shall give the caretaker the name of the person in charge of the meeting or group activity.

10. The organization shall be responsible for furnishing any additional help that may be needed, including but not limited to ushers, ticket-takers, parking attendants, or law enforcement officers for traffic control. District police officers shall be hired to provide crowd control for recreational activities having more than 50 attendees, including spectators.

11. The District reserves the right to require any additional personnel deemed necessary for the safe and proper use of its facilities and equipment. Campus facility rentals shall end at

12. 10:00 p.m. District personnel may not use District facilities for

13. organizations to which they belong without first submitting a rental application in accordance with this policy. Any exception to this

14. policy shall be approved by the Superintendent.

15. Principals and/or appropriate District administrators shall have final authority for approval of their facility being used.

16. Private music tutorials, as part of the music enrichment program, shall be allowed under the guidance of the campus music director, campus administration, and the department of fine arts. These tutorials shall be limited to the music rooms of the corresponding campus. All private instructors shall be required to show proof of professional liability insurance with limits of at least $1 million and the insurance policy must extend coverage for sexual misconduct. The insurer must carry an A.M. Best Rating of “A–VII” or greater. All rental fees and the requirements for general and auto liability coverage shall be waived. An annual administrative fee, as set by the District, shall be assessed to each instructor. Scheduling shall be coordinated with the campus and the department of facilities.

17. Rental of a campus in its initial year of operation shall not be permitted.

18. Rental of campus facilities shall not be allowed on the following days:

| | |
|---|---|
| New Year's Eve | Labor Day |
| New Year's Day | Thanksgiving Day |
| Memorial Day | Christmas Eve |
| Fourth of July | Christmas Day |

If the day falls on a Sunday, normal church services shall be permitted. Special sunrise services for Easter may be granted with sufficient advance request time (30 days).

PROHIBITED ACTIVITIES

No activity shall be scheduled in a school building or on school grounds that interferes with individual school operations. Specific prohibited activities include:

1. Any use of District facilities, buildings, or grounds without prior written consent of the District. However, this policy shall not prohibit individual use of playgrounds.
2. Any activity that may damage the buildings, grounds, or equipment or that may be deemed a nuisance to residents living nearby.
3. Any activity that conflicts with school activities or scheduled District maintenance activities.
4. Fund-raising campaigns except as permitted by Board policy or special action of the Board.

COMMUNITY EVENTS

Elected officials' requests to utilize facilities shall be assessed a $25 per day fee only if the use is for the purpose of conducting town hall meetings, is conducted Monday through Friday, and ends before 10:00 p.m.

All requests for rentals of buildings or usage of grounds will be initiated through the Office of Operations of the Facilities Department. Refer to Board Policy GKD(LOCAL), which sets priorities and gives rules and regulations.

The following steps should be taken to initiate the rental process:

1. Determine if the requester qualifies for use.
2. Determine if the facility is available on the requested date and the requested areas are allowed according to Board Policy GKD(LOCAL). Arrangements should be made 30 days in advance.
3. Have the person requesting the facility fill out the contract completely and sign as the "Maker," making sure that the applicant's name and address are clear on the application.
4. Compute the rate per schedule and insert into contract.
   NOTE: The Boy Scouts, Girl Scouts, 4 H Clubs, and other community-based youth groups dedicated solely to educational and recreational purposes with open programs shall be permitted to use the facilities without charge if only a small area is needed immediately after school and no extra utilities or custodial services are required. The activity must end by 8:00 p.m. The fee for regularly scheduled meetings ending after 8:00 pm. is $15.00. Fees for special activities (i.e., banquets) are assessed at $25.00 plus appropriate set-up fee if activity ends by 10:00 p.m. and is conducted on a school night.
5. Have the maker of the contract prepare a check payable to Fort Bend Independent School District for the full amount of the estimated charges for facility usage.
6. If a multi-use contract is executed, the check must be for the full amount of estimated charges for the first full calendar month of usage, plus any part of current month's usage, and a deposit of one month's rent.
7. Makers using a multi-use contract will pay rent charges in advance of the month of usage. Adjustments based on usage will be billed in the following month.
8. Makers with outstanding charges of more than 45 days in arrears, or not paying deposit and first month's rent prior to the date of usage, will not be permitted access to the building.

9. Maker must provide a certificate of general liability insurance with per occurrence limits of at least one million dollars and with the district as co-insured party.

10. Forward the contract to the campus principal or his/her designee for approval.

11. If the request is for an athletic facility, route the request to the Office of the Director of Athletics and the campus principal or their designee for approval to use their campus.

12. If the kitchen is requested, route the request to the Office of the Director of Child Nutrition and the campus principal or their designee for approval to use their campus. The Office of Operations should notify the applicant that costs for kitchen facilities are not included in the estimates.

13. The campus will return signed contract to the Office of Operations.

14. The Office of Operations will forward a signed copy of the contract with payment attached, to the Business Office. Additionally, the Office of Operations is responsible for making distribution for all contracts as per the instructions at the bottom of the rental contract

15. Operations will issue one copy of Board Policy GKD(LOCAL) and current fee schedule to each applicant

NOTE: If the organization requests set-up that involves movement of equipment and/or furniture that under normal circumstances would not be displaced, a set-up fee will be assessed with the rental fee.

DATE ISSUED: 07/1988 DATE REVISED: 07/2009

GKD(R)

# Booster Club Guidelines

Updated July 2016

## ROLE OF BOOSTER CLUBS

Neighborhood patrons form booster clubs to help enrich the school's participation in extracurricular activities. The fundraising role of booster clubs is particularly crucial in today's economic climate. Positive and direct communication can prevent most problems. Keep the superintendent informed of all activities.

• Have a chain of command for communication with the administration.

• Clear all activities through your administration.

• The superintendent or a designee who does not coach or direct a UIL contest but has approval authority over booster clubs should be invited to all meetings. All meetings should be open to the public.

• Booster clubs should apprise school administrators of all club activities. Make sure your local administration has a copy of all booster club publications. Invite administrators to all booster club mee6ngs. Have an officer meet with the school administration regularly.

• School administration should apprise booster clubs of all school activities.

• Booster clubs do not have authority to direct the duties of a school district employee. The scheduling of contests, rules for participation, methods of earning letters and all other criteria dealing with inter-school programs are under the jurisdiction of the local school administration.

• Minutes should be taken at each meeting and kept on file at the school.

• Periodic financial statements itemizing all receipts and expenditures should be made to the general club membership and kept on file at the school.

## WRITTEN POLICIES

Booster clubs should develop and annually review policies to cover:

- how to obtain administrative approval before beginning projects;
- how to plan and publicize meetings;
- bookkeeping and fund administration including process to obtain superintendent's approval prior to raising or spending funds;
- election of officers (suggestion: one president; one secretary; one treasurer; and three vice-presidents: one vice-president to oversee fall, winter and spring sports);
- taking, distributing and filing minutes;
- public communication;
- proper interaction with music and theatre directors and academic and athletic coaches through the lines of authority as established by the school board;
- a sportsmanship code governing behavior of booster club members and fans at contests, treatment of officials, guests, judges, etc.; and
- plans to support the school regardless of success in competition, keeping the educational goals of competition at the forefront of all policies.

## ROLE OF THE SUPERINTENDENT

Member schools make UIL rules and determine policies regarding penalties to schools, school district personnel and student participants. The superintendent is solely responsible for the entire UIL program. All school activities, organizations (including the booster club), events and personnel are under the jurisdiction of the superintendent. Booster clubs must recognize this authority and work within a framework prescribed by the school administra6on.

## PARENTS

• Remember: The classroom comes first!

• Help conduct fair and equitable competition: adhere to rules, uphold the law and respect authority.

• Remember that officials are human. Respect their decisions.

• Delegate authority to the school, and then support its decisions.

• Set standards by which you expect children to conduct themselves, and live by those standards yourself.

• Be aware of capabilities and limitations of young people. Don't have unrealistic expectations.

• Allow your children to live their own lives.

• Be involved in areas in which your own child is not involved, thus contributing to school unity and spirit.

• Show respect to the opponents of your children.

• Praise. Don't criticize. Urge others to do the same.

• Help your children and their friends develop integrity through the intensity of competitive activity.

## COACHES AND DIRECTORS

- Be sure your booster club wish list has been approved by your supervisor before it goes to the booster club.
- Work with your administration to determine what your club can provide.
- Make your request to the club benefit as many students as possible.
- Attend the booster club meetings and/or know what the club is doing.
- Understand that your advisory role to the boosters is without vote.
- Support other programs within your district.
- Meet with parents regularly and make them aware of relevant rules.
- Involve your staff with your booster club. Let the booster club know who your staff is and what duties they perform.

# CLUB FINANCES

*Fundraising | Spending | Stipends | Gifts to Coaches*

Fund-raising projects maybe subject to state law. Be sure that your club is in compliance with applicable law. For example, Texas has a law governing raffles. Also, consider seeking nonprofit or tax-exempt status. Consult the Texas Secretary of State's website as well as the IRS to determine if seeking designation as a non-profit that is tax exempt is appropriate for your booster club.
http://www.sos.state.tx.us/corp/nonprofit_org.shtml
Generally speaking, earnings by a properly organized booster club may not benefit any private shareholder or individual.

- Community-wide sales campaigns should be coordinated through the school administration to minimize simultaneous sales campaigns.
- Sales campaigns should be planned carefully to insure that the projects provide dollar value for items sold, and that most of the money raised stays at home. Otherwise donations are often more rewarding than letting the major part of the money go to outside promoters.
- Fund-raising activities should support the educational goals of the school and should not exploit students. Activities and projects should be investigated carefully before committing the school's support.
- Individuals who actively coach or direct a UIL activity should serve in an advisory capacity only to the booster club and should not have control or signature authority over booster club funds, including petty cash or miscellaneous discretionary funds.
- Coach's wish lists should have received prior approval from school administration before submission to boosters.
- 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. See Section 481, UIL *Constitution and Contest Rules*.
- Schools shall not pay coaches, and coaches shall not accept, funds gathered by a high school booster club or other sources within the school district. See Section 1202(b), UIL Constitution and Contest Rules.
- Funds are to be used to support school activities. To provide such funding for non-school activities could violate UIL rules and the public trust through which funds are earned.

## ATHLETIC BOOSTERS

Individuals should be informed of the seriousness of violating the athletic amateur rule found in Section 441 and the awards rule found in Section 480 of the UIL Constitution and Contest Rules. Check with school administrators before giving anything to a student, school sponsor or coach. The penalty to a student-athlete is forfeiture of varsity athletic eligibility in the sport for which the violation occurred for one calendar year from the date of the violation. If a team violates the amateur rule, the penalty shall be assessed against the team and not against each individual. See Section 441(d), UIL Constitution and Contest Rules. All fans, not just members of the booster club, should be aware of these rules. It affects the entire community.

- Athletic booster club funds shall not be used to support athletic camps, clinics, private instruction or any activity outside of the school.
- The local school district determines when, how and from whom student athletes can receive meals and snacks. See Section 441(b)(9), UIL Constitution and Contest Rules.
- Schools must give prior approval for any banquet or get-together given for students.
- Students may not accept money or other valuable consideration from school booster club funds for any non-school purpose. See Section 441(A)(3), UIL Constitution and Contest Rules.
- Student athletes are prohibited from accepting valuable consideration for participation in school athletics - anything that is not given or offered to the entire student body on the same basis that it is given or offered to an athlete. See Section 441(a), UIL Constitution and Contest Rules. Valuable consideration is defined as tangible or intangible property or service including anything that is usable, wearable, salable or consumable.
- Booster groups or individuals may donate money or merchandise to the school with prior approval of the administration. These kinds of donations are often made to cover the cost of commercial transportation and to cover costs for meals. It would be a violation for booster groups or individuals to pay for such costs directly, without prior approval from the local school administration. See Section 441(b)(9) and Section 840 (a)(2)(A)(iv).
- Student athletes may accept small "goodie bags" consisting of cookies, candy and symbolic gifts from their classmates, if allowed by local school policy. See Section 441(B)(7), UIL *Constitution and Contest Rules.*

## ACADEMIC BOOSTERS

We encourage academic booster clubs, whether they cover UIL academic compe66on in general or specific programs such as theatre, speech/debate, journalism or math/ science. A great need exists for parental involvement and support.

The rules for athletics are different than the rules for academics and music. Athletes are restricted by the athletic amateur rule, which states that athletes cannot accept money or valuable consideration for participating in a UIL sport or for allowing their names to be used in promoting a product, plan or service related to a UIL contest. Academics has no amateur rule. Journalism participants may work for a newspaper and be paid. Actors may work summer stock and be paid. Students may win calculators and software for participating in invitational math contests.

UIL academic students are restricted by the awards rule. See Section 480, UIL Constitution and Contest Rules. So, as a general practice, booster clubs should not give gifts or awards to students for their participation in UIL contests that count toward district, region or state standing without prior school district approval. School booster clubs may raise money to purchase letter jackets, provided the funds are given to the school without designation to buy jackets for particular students and the school determines criteria for awarding the jackets. Parents may purchase jackets for their own children provided the school designates the student as being qualified to receive the jacket.

Booster Clubs may raise money to provide an annual banquet for academic participants and coaches.

**EXAMPLES OF ACADEMIC BOOSTER CLUB CONTRIBUTIONS THAT ARE NOT PROHIBITED BY UIL RULE, WITH LOCAL ADMINISTRATIVE APPROVAL, ARE:**

- Purchase equipment for programs such as computers or software for yearbook or computer science.
- Organize and chaperone trips and assist with expenses for travel to academic competitions or educational trips such as journalism conventions or speech tournaments. Booster club funds may be used to provide food and refreshments for students on these trips. A purely recreational trip would not meet the definition of an educational field trip and could be considered a violation of the Awards Rule. See Section 480(2)(d), UIL Constitution and Contest Rules.
- Run tournaments, organize fund-raising efforts, recruit corporate donors, raise money for scholarships and arrange for tutors and professional trainers to work with students.
- Fund academic workshop scholarships provided selection of the recipients is not based solely on their success in interscholastic competition. Selection could be based on grade point average or the student's selection of high school courses. All students meeting the conditions for scholarship assistance should be notified and eligible for financial assistance. Funds should be monitored to ensure that they are expended for camp or workshop purposes.

## MUSIC BOOSTERS

In addition to the general procedures outlined, the following guidelines apply to Music Booster Club activities.

- Be mindful of the fact that there is no Music Amateur Rule. Therefore, limitations established in athletics intended to ensure compliance with the Athletic Amateur Rule do not apply to music programs and related activities.
- Some music booster clubs assist with expenses for travel to various music-related ac6vi6es such as UIL contests and performances at away athletic events. Such financial support violates no UIL rules provided that it is approved and coordinated by the local school district.
- Many music groups schedule educational field trips with the approval of the local school administration and under local school district policies. For such trips, specific educational components must be included such as performing for a music festival, an adjudicated contest or a concert tour. Marching performances such as the Macy's Thanksgiving Day Parade, the Rose Bowl Parade or other similar ceremonial appearances also qualify. However, educational components need not be limited to performances. Concert attendance, visiting university/conservatory music facilities and other music related, non-performing opportunities would also be appropriate if approved by the local school district.
- A recreational trip, on the other hand, would not meet the definition of an educational field trip as provided in Sec6on 480(f) of the UIL Constitution and Contest Rules. Students receiving the benefits of a purely recreational trip would likely be in violation of the Awards Rule.
- Booster Clubs may also fund scholarships for private lessons and summer music camps provided the selection of the recipients is not based on success in interscholastic competition. Funds for such activities should be carefully monitored to ensure that they are expended for educational rather than recreational activities.
- The awarding of patches, T-shirts or other items for achievement in interscholastic competition would be subject to the UIL Awards Rule. See Sec6on 480(2)(A), UIL Constitution and Contest Rules. In order to protect all music students' eligibility, such awards should be approved and administrated by the local school district in accordance with school district policies.

# State & Federal Regulatory Summary

State and federal regulatory agencies such as the Texas State Comptroller's Office, the Texas Secretary of State, and the Internal Revenue Service (IRS) also govern Parent Organizations/ Booster Clubs. New and existing Parent Organizations/ Booster Clubs must abide by the regulations and guidelines set by these agencies. Parent Organizations/ Booster Clubs should also maintain a current level of knowledge regarding law changes that affect them.

The next section contains information related to state and federal regulations that is current as of the date this handbook was published. Business & Finance strives to keep the Parent Organizations/ Booster Clubs aware of new changes; however, it is the Parent Organization's/Booster Club's responsibility to remain updated on any recent law changes.

In addition, the Appendix of the Guidelines contains important and helpful information downloaded from the Texas Secretary of State, the Texas State Comptroller's Office, and the IRS. Please review this information in detail in addition to the next section for a more complete coverage of the various issues related to 501(c)(3) organizations and parent organizations/booster clubs in general.

# FORT BEND INDEPENDENT SCHOOL DISTRICT

## INVITES YOU TO BECOME A VOLUNTEER

## Collaborative Communities

Become a school volunteer by completing the FBISD Volunteer Criminal History Application and contacting the Campus or by calling Collaborative Communities at 281-634-1109.

### Volunteer Guidelines

#### Becoming a Volunteer

You must be over 18 years of age and complete the following steps:

1. Complete a Volunteer Criminal History Application each school year (after July 1st).
2. Contact your campus of choice to seek volunteer opportunities and / or Collaborative Communities for a specific volunteer project. You will be given a school tour and informed of basic school procedures (e.g., sign-in, schedules, parking and emergency procedures) by a Volunteers in Public Schools (VIPS) Campus Coordinator or designated staff.
3. Report Volunteer Hours

#### Procedures for ALL Volunteers

- Sign-in at the front office and through the volunteer tracking system (also known as Raptor).
- Wear identification badge provided by the school staff at all times while on campus.
- Understand that instruction, supervision, grading, and disciplining students are school staff responsibilities.
- Work in collaboration with school staff and Volunteers in Public Schools (VIPS) Campus Coordinator to plan and participate in volunteer activities.
- Communicate with school staff to understand clear expectations, task assignments and feedback on volunteer activity.
  ***Note: For safety, children are not allowed on the campus unless there is a designated Parent Center. Please check with the VIPS Campus Coordinator to ask if this provision for children is available.***

#### Volunteer Code of Ethics

- **Dependability**-A volunteer shall be responsible for his/her scheduled times and must notify the VIPS Campus Coordinator and/or school staff immediately if not able to meet this commitment.
- **Respect for Authority**-A volunteer shall respect the authority of the school staff and the school administration.
- **Confidentiality**-A volunteer shall not discuss school matters or information concerning students outside the classroom with anyone but the designated school staff. If you need help with a student, discuss the matter professionally with the teacher, counselor, assistant principal or principal.

- **Impartiality**-A volunteer shall favor no one side or party more than another in all school situations.
- **Objectivity**-A volunteer shall not let his/her personal feelings enter into his/her work as a volunteer.
- **Appearance**-A volunteer shall dress appropriately, always remembering that he/she is setting an example for the students.

## Guidelines for Working With Students

These volunteer guidelines are designed to protect students from harm and to prevent even the appearance of impropriety on the part of the individual mentors, volunteers, students and schools participating in the FBISD VIPS Program.

### Meeting with Students

All meetings and/or activities with students must take place on the school campus, or as part of a school-sponsored field trip.
All activities with a student or students must take place in a room with an open door or on the school grounds in sight of school staff representatives.
Off campus contact is strictly prohibited unless under the direct supervision of school officials.
Never give a student your home phone number, address, or email address.

### Transportation

Transporting a student in your personal car is prohibited.
Students must be transported in a school district vehicle (field trips), in a school official's vehicle or in a parent or legal guardian's vehicle.
Do not put yourself in the position of being alone with any student in any vehicle.

### Physical Contact

Physical contact should be limited to holding a hand, giving a soft pat on the back or sharing a hug in full view of other school officials. Remember that what you see as simple, friendly affection between you and the student may be viewed as something entirely different by someone else.

### Confidentiality

All information you are told about a student is confidential and sharing that information with others may be a violation of the law.

Although the student is free to share confidential information with you, there are certain things that you are required by law to tell a campus administrator:

- If a student confides that he or she is the victim of sexual, emotional, chemical or physical abuse, or is considering homicide or suicide, or is involved in any illegal activity, you must notify the student's principal immediately.
- Document the information that was reported and to whom it was given.

- Remember, this information is extremely personal and capable of damaging lives, so do not share it with anyone except the campus administrator.

Please know that we appreciate your participation in the VIPS Program and that we appreciate you adhering to these guidelines. If you have additional questions, ask your school principal, VIPS Campus Coordinator or contact the Collaborative Communities.

# Creating Your Own Identity

## and more rules to follow...




**Included in this section:**

- Creating Your Own Identity Overview
- State Regulatory Information
- Federal Regulatory Information

**For new and existing Parent Organizations/ Booster Clubs!**

# Creating Your Own Identity Overview

The next three sections of the Guidelines provide detailed information related to applying for permits and exemptions you will need. As a supplement to these pages, the following short summary lists the necessary steps in the order in which they should be completed. Some blank forms and examples of completed forms and other information are included in the Appendix to assist you in completing the steps.

1. Decide if your Parent Organization/Booster Club will be an association or a corporation and prepare the necessary organizing document.

   An association will prepare and sign an "Articles of Association" as an organizing document, however, this document will not be filed with the Texas Secretary of State. The date the final document is signed by at least two officers or board members is considered the beginning date of the organization.

   A corporation will prepare and sign an "Articles of Incorporation" as an organizing document to be filed with the Texas Secretary of State. The date the Articles of Incorporation is filed by the state is considered the beginning date of the organization. You should receive a copy of your Articles of Incorporation from the Texas Secretary of State showing the state's "filed" stamp and/or you will receive a Certificate of Filing.

   Both the IRS and State of Texas require that each Parent Organization/Booster Club have an organizing document to establish the official formation of the organization. You will submit this document along with the appropriate forms when applying for federal tax exemption as a public 501(c)(3) organization and when applying for state sales, use, and franchise tax exemptions.

   Benefits of Incorporation:

   - Formalize organization and provide standardized operating procedures through Articles of Incorporation and Bylaws.
   - Helps shield the individuals governing and operating the nonprofit organization from liabilities incurred by the organization, unless the individuals are negligent in their duties.

2. If Association, skip to Step 4. If Corporation, go to Step 3.

3. For a corporation, file for incorporation with the Texas Secretary of State before proceeding with Step 4. For all Texas Secretary of State forms and filing instructions, go to www.sos.state.tx.us

4. Apply for an Employer Identification Number (EIN) with the IRS.

**Read "Top Ten Reasons for Delays in Processing Exempt Organization Applications" in the Appendix before you submit your application!!**

5. Apply for a Sales Tax Permit with the Texas State Comptroller's Office.

6. Apply for federal tax-exemption as a public 501(c)(3) organization with the IRS.

7. Receive a Letter of Acknowledgement from the IRS indicating receipt of your application and payment.

8. May correspond with the IRS if your bylaws need to be modified or if the IRS needs additional information to complete your approval process.

9. Receive a Determination Letter (approximately 2 – 4 months later) stating you are a public 501(c)(3) tax-exempt organization.

10. Send a copy of the Determination Letter to the Internal Auditor's Office.

11. Apply for a limited exemption from Texas sales, excise, and use tax with the Texas State Comptroller's Office.

12. If you are incorporated, file for franchise tax-exemption with the Texas State Comptroller's Office.

13. Put all of the documents related to these steps in a "Permanent File" in a safe place to be forwarded to the new officers each year.

14. Pat yourself on the back for a job well done!!

# State Regulatory Information

This section has been prepared to provide general, not specific or all-inclusive, information to Parent Organizations/Booster Clubs regarding state tax regulations.

Steps have been documented to aid a Parent Organization/Booster Club in abiding by the regulations; however, these steps are only general guidelines and do not ensure that a Parent Organization/Booster Club will remain in compliance with all state tax regulations. Each Parent Organization/Booster Club should strive to remain in good standing with all state agencies. Therefore, each Parent Organization/Booster Club is responsible for obtaining its own competent independent counsel on accounting and tax matters related to its specific circumstances. This counsel may include a Certified Public Accountant (CPA) or an attorney. The cost of these services will be the Parent Organization's/Booster Club's responsibility.

## General State Regulatory Information

Parent Organization/Booster Club officers are solely responsible for ensuring that their Parent Organization/Booster Club is in compliance with all state regulations. Therefore, the District, including any District employee, is not responsible for a Parent Organization/Booster Club not being in good standing with all state agencies. However, the District has provided the following information that includes detailed steps Parent Organizations/ Booster Clubs should take to comply with state tax regulations.

This information is organized as follows:


| | Page |
|---|---|
| Obtaining an Employer Identification Number | 6.4 |
| Obtaining a Texas Sales Tax Permit | 6.4 |
| Qualifying for Exemption from Texas Limited Sales, Excise, and Use Tax. | 6.4 |
| Booster Clubs with the Limited Exemption | 6.6 |
| Booster Clubs with No Exemption | 6.7 |
| "Tax-exempt" Organizations | 6.7 |
| Reporting Requirements | 6.7 |
| Franchise Tax | 6.8 |
| Change in Address | 6.9 |
| Further Questions? | 6.10 |

## Obtaining an Employer Identification Number Chapter 1

To sell any taxable items within the State of Texas, a company, organization, or person must apply for a Sales Tax Permit. Before obtaining a Sales Tax Permit, a Parent Organization/Booster Club must first obtain an Employer Identification Number (EIN) from the Internal Revenue Service (IRS) to establish its identity as an organization.

## Obtaining a Texas Sales Tax Permit

Parent Organizations/Booster Clubs should obtain a Texas Sales Tax Permit if you intend to sell goods or taxable services in Texas. The sale of goods does include fund-raisers, such as catalog sales, candy sales, and sales of other items. In addition, some Parent Organizations/Booster Clubs sell services that may be taxable.

Parent Organizations/Booster Clubs may obtain a Texas Sales Tax Permit by submitting the completed applications to the Texas State Comptroller's Office.

***Note: An example of the Texas Application for Sales Tax Permit is included in the Appendix***

A Texas Sales Tax Permit will be issued to the Parent Organization/Booster Club along with a Sales Tax Permit Number. The Texas Sales Tax Permit Number has 11 digits and begins with a 1, 2, or 3. The permit numbers beginning with a "1" are based on an entity's EIN. Those permit numbers beginning with a "2" are based on a person's social security number. The permit numbers beginning with a "3" are assigned by the Texas State Comptroller's Office.

**Parent Organizations/Booster Clubs should not use the District's Sales Tax Permit Number.**

## Qualifying for Exemption from Texas Limited Sales, Excise, and Use Tax

The Texas limited sales, excise, and use tax exemption allows approved organizations an exemption from sales tax when purchasing items to further the organization's exempt purpose. Therefore, this limited exemption allows the approved Parent Organization/Booster Club to make sales tax-exempt purchases of items intended for resale for a fund-raiser. **This exemption process is separate and in addition to applying for federal tax-exemption from the IRS.**

Only those Parent Organizations/Booster Clubs that have obtained tax-exempt status from the IRS may apply for the state exemption from Texas limited sales, excise, and use tax.

**IMPORTANT**

If the IRS considers a Parent Organization/Booster Club a **taxable organization**, the Parent Organization/Booster Club **CANNOT** receive an exemption from the Texas limited sales, excise, and use tax.

Parent Organizations/Booster Clubs may request exemption from the Texas limited sales, excise, and use tax by submitting the following to the Texas State Comptroller's Office:

1. Cover letter with the organization's name, mailing address, and Sales Tax Permit Number. Specifically request an exemption from "sales and use tax." Include the name and daytime phone number of the organization's contact person in case the Texas State Comptroller's Office has any questions.
2. Written statement detailing the nature of the activities conducted or to be conducted.
3. Copy of the bylaws.
4. Copy of the Articles of Incorporation, if the Parent Organization/Booster Club is incorporated.
5. Copy of the Determination Letter from the IRS granting the Parent Organization/Booster Club tax-exempt status.
6. Copy of the Parent Organization's/Booster Club's constitution or any applicable trust agreement.

The Texas State Comptroller's Office may require a Parent Organization/Booster Club to furnish additional information including, but not limited to, documentation showing

1.all services performed by the organization and

2.all income, assets, and liabilities of the organization.

**Note: No fee is required to apply for this exemption. In addition, exemption from franchise tax may be requested within this letter.**

See Appendix for additional information from Texas State Comptroller's Office.

The information should be mailed to:

Exempt Organizations
PO Box 13528
Austin, TX 78711

**IMPORTANT**

**Do not use "Texas State Comptroller's Office" in this address, per their instructions, due to the mail routing system. Please use the address as listed above.**

After a review of the information, the Texas State Comptroller's Office will notify the Parent Organization/ Booster Club in writing if the organization qualifies for the exemption. This review process may take about 2 to 3 weeks.

IMPORTANT

If a Parent Organization/Booster Club loses its federal tax-exempt status, the IRS notifies the Texas State Comptroller's Office. Upon notification, the Texas State Comptroller's Office will immediately revoke the exemption from the Texas limited sales, excise, and use tax. Therefore, all subsequent purchases by the Parent Organization/Booster Club would be taxable. In addition, the Parent Organization/Booster Club must notify its vendors of the loss of exempt status concerning the Texas limited sales, excise, and use tax.

## Parent Organizations/Booster Clubs with the Limited Exemption

The exemption from the Texas limited sales, excise, and use tax (limited exemption) allows the approved Parent Organizations/Booster Clubs to make tax-exempt purchases of items intended for resale for a fund-raiser. The Parent Organization/Booster Club must present the vendor with a Texas Resale Certificate in order to purchase the items for resale tax-free. In addition, the certificate must state the Parent Organization's/Booster Club's Sales Tax Permit Number to be valid. Parent Organizations/Booster Clubs may request the Texas Resale Certificate from the Texas State Comptroller's Office.

**VERY IMPORTANT– Please Note:**

The Parent Organizations/Booster Clubs with the limited exemption are entitled to two (2) "one- day, tax-free" sales or auctions per calendar year. A fund-raiser qualifies for the "one-day, tax- free" sale/auction if all items are to be delivered on one day. Each "one-day" sale/auction may not exceed 24 consecutive hours.

Remember: You must be granted the limited exemption first to be entitled to the two(2) "one-day, tax free" sales or auctions per calendar year.

Sales of items such as T-shirts, candles, cups, etc. are subject to sales tax when sold on days other than the two (2) "one-day, tax-free" sale/auction days.

## Parent Organizations/Booster Clubs with No Exemption

Parent Organizations/Booster Clubs that are taxable organizations or Parent Organizations/Booster Clubs that have not received approval for the limited exemption from the Texas State Comptroller's Office must pay sales tax on all applicable purchases and must collect sales taxes on all taxable items sold.

***Parent Organizations/Booster Clubs that do not have an exemption are not entitled to any "one-day, tax-free" sales/auctions.***

## "Tax-exempt" Organizations

Some organizations may be extended a "tax-exempt" status by the Texas State Comptroller's Office. The organizations receiving this status may buy, lease, or rent taxable items without paying sales and use tax if those items are necessary to their function as a tax-exempt organization.

**Historically, the Texas State Comptroller's Office has not extended "tax-exempt" status to Parent Organizations/Booster Clubs.**

## Reporting Requirements

The Texas State Comptroller's Office requires that Parent Organizations/Booster Clubs file at least one sales tax report per calendar year. The frequency of filing the sales tax report is determined by the Texas State Comptroller's Office. The amount of anticipated sales tax payments affects the frequency of reporting as follows:

- If projected yearly sales tax payments are $1,000 or less, sales tax reports are filed annually.

- If projected yearly sales tax payments are more than $1,000, sales tax reports are usually filed monthly or quarterly.

Since sales tax payments may vary from year to year, the frequency of reporting can also change.

The Texas State Comptroller's Office will generally communicate changes in filing requirements to the Parent Organizations/Booster Clubs in writing. In addition, the Texas State Comptroller's Office will generally mail the required reporting form and information to organizations that have obtained a Sales Tax Permit.

## Franchise Tax

The franchise tax serves as Texas' primary business tax. The tax is levied on corporations, including bank corporations, and limited liability companies that are chartered in Texas for the privilege of doing business in Texas. Non-corporate organizations, such as partnerships, associations, and proprietorships are excluded from the tax. Therefore, if a Parent Organization/Booster Club is incorporated, they are subject to franchise tax.

However, Parent Organizations/Booster Clubs that have received their Determination Letter from the IRS granting 501(c)(3) tax exemption may also request exemption from the Texas franchise tax through the Texas State Comptroller's Office.

Although a nonprofit corporation that is exempt from federal income tax under Internal Revenue Code 501(c)(3) is exempt from franchise tax, the exemption is **not automatically granted.** Parent Organizations/Booster Clubs must write to the Texas State Comptroller's Office requesting franchise tax exemption by submitting the following:

1. Cover letter with the organization's name, mailing address, and Sales Tax Permit Number. Specifically request an exemption from "franchise tax." Include the name and daytime phone number of the organization's contact person in case the Texas State Comptroller's Office has any questions.
2. Written statement detailing the nature of the activities conducted or to be conducted.
3. Copy of the bylaws.
4. Copy of the Articles of Incorporation, if the Parent Organization/Booster Club is incorporated.
5. Copy of the Determination Letter from the IRS granting the Parent Organization/Booster Club tax-exempt status.
6. Copy of the Parent Organization's/Booster Club's constitution or any applicable trust agreement.

The Texas State Comptroller's Office may require a Parent Organization/Booster Club to furnish additional information including, but not limited to, documentation showing

1. All services performed by the organization and
2. All income, assets, and liabilities of the organization.

Note: No fee is required to apply for this exemption. In addition, exemption from sales and use tax can be requested within the same letter.

**See Appendix for additional information from Texas State Comptroller's Office.**

The information should be mailed to:

Exempt Organizations
PO Box 13528
Austin, TX 78711

**IMPORTANT**

**Do not use "Texas State Comptroller's Office" in this address, per their instructions, due to the mail routing system. Please use the address as listed above.**

## Change in Address

If the mailing address for the Parent Organization/Booster Club changes, immediately notify the Texas State Comptroller's Office. Failure to do so may result in important correspondence being lost. To avoid frequent mailing address changes, the Texas State Comptroller's Office recommends that each Parent Organization/Booster Club obtain its own post office box (PO Box) or private mailing box (PMB) to be used for official Parent Organization/Booster Club mail. In addition, the post office box address and keys can be given easily to the new officers at the beginning of each new year. The District's campus mailing address cannot be used by the Parent Organizations/Booster Clubs.

## Further Questions?

If you have additional questions regarding the information discussed, you may contact:

Texas State Comptroller's Office

| | |
|---|---|
| Houston Office | 713-426-8200 |
| Austin Office | 1 -800-252-5555 (toll-free) |
| WebFile Help | 1-800-531-5441 |

Website addresses

| | |
|---|---|
| Texas State Comptroller's Office | *www.window.state.tx.us* |
| Sales Tax Information | *www.window.state.tx.us/taxinfo/salestax.html* |

# Federal Regulatory Information

This section has been prepared to provide general, not specific or all-inclusive, information to Parent Organizations/Booster Clubs regarding federal tax regulations. Steps have been documented to aid a Parent Organization/Booster Club in abiding by the regulations; however, these steps are only general guidelines and do not ensure that a Parent Organization/Booster Club will remain in compliance with all federal tax regulations.

Each Parent Organization/Booster Club should strive to remain in good standing with all federal agencies, including the Internal Revenue Service (IRS). Therefore, each Parent Organization/Booster Club is responsible for obtaining its own competent independent counsel on accounting and tax matters related to its specific circumstances. This counsel may include a Certified Public Accountant (CPA) or an attorney. The cost of these services would be the Parent Organization's/Booster Club's responsibility.

## General Federal Regulatory Information

Parent Organization/Booster Club officers are solely responsible for ensuring that their Parent Organization/Booster Club is in compliance with all federal regulations. Therefore, the District, including any District employee, is not responsible for a Parent Organization/Booster Club not being in good standing with all federal agencies. However, the District has provided the following information that includes detailed steps Parent Organizations/Booster Clubs should take to comply with federal tax regulations.

This information is organized as follows:


| | Page |
|---|---|
| Obtaining an Employer Identification Number | 6.12 |
| Why Do I Want To Be Tax-exempt? | 6.13 |
| Why Do I Want To Be a Public 501(c)(3)? | 6.14 |
| Becoming a Public 501(c)(3) Tax-exempt Organization | 6.15 |
| Applying for Public 501(c)(3) Tax-exempt Status | 6.15 |
| Obtaining Tax-exemption through National Affiliation | 6.17 |
| Advance Ruling Period (Temporary Tax-exempt Status) | 6.18 |
| Filing Requirements for Tax-exempt Organizations | 6.18 |
| Taxable Organizations | 6.19 |
| Change in Address | 6.19 |
| Further Questions? | 6.20 |

## Obtaining an Employer Identification Number

The IRS requires that all organizations obtain a unique Employer Identification Number (EIN) for identifying itself as a unique entity. The IRS prohibits Parent Organizations/ Booster Clubs from using their central organization's EIN; therefore, Parent Organizations/Booster Clubs should not use the District's EIN.

**IMPORTANT**

An organization is not automatically considered tax-exempt by acquiring an EIN. All organizations must first apply for an EIN to be recognized as a unique entity and then apply for tax-exempt status. Likewise, the mere fact that an entity is organized as a non-profit organization does not indicate that it is exempt from federal tax. "Non-profit" is a state law concept and is not recognized by the IRS.

Parent Organizations/Booster Clubs may obtain an EIN by:

The online application can be located at:

https://sa.www4.irs.gov/applyein/legalStructure

Note: No fee is required for obtaining an EIN.

After receiving your EIN, you may use it to then open a bank account and obtain a State Sales Tax Permit. **Parent Organizations/Booster Clubs should not use an individual's social security number to conduct the business of the organization.**

Copies of the EIN application and the IRS response documenting the assigned EIN number should be kept in the Parent Organization's/Booster Club's permanent records from year to year.

## Why Do I Want To Be Tax - exempt?

The IRS Tax Code provides for special treatment of certain organizations identified as "tax-exempt." Some benefits to becoming tax-exempt as a public 501(c)(3) organizations include:

1. Taxes are not paid to the IRS for revenues raised,
2. Contributions to certain tax-exempt organizations [501(c)(3)] are tax-deductible by the contributor, and

However, the following are restrictions placed on tax-exempt organizations that Parent Organizations/Booster Clubs must follow to receive tax-exempt status and to retain that status:

- **Tax-exempt organizations must benefit a group as a whole instead of benefiting individual members of a group**. Since Parent Organizations/Booster Clubs usually assist student groups, all members of the student group sponsored are to be treated equally and receive the same opportunity to benefit from the Parent Organization's/Booster Club's assistance. Therefore, one student cannot receive a greater benefit than another unless the criteria for financial need discussed below is met.

  In some instances, individuals may not be able to afford to pay the amount owed to participate in a particular event. The IRS has indicated that a group or club may establish criteria that could be used to determine if a person is in financial need. If the criteria are met, the group or club could provide the necessary funds to allow the individual to participate. The criteria should be established in writing prior to a particular situation arising. In addition, the criteria should be used consistently for all people, and the criteria should not change every year.

- **Tax-exempt organizations cannot use individual accounts.** "Individual accounts" are those accounts used by a Parent Organization/Booster Club to credit *an individual* with revenues raised. The Parent Organizations/Booster Clubs would use these accounts to benefit *the individual* by offsetting that *individual's expenses* with the amount credited to *that individual* from the revenues raised.

  *P*lease note that individual accounts do not refer to bank accounts.

  The purpose of a tax-exempt organization is to benefit an entity as a whole instead of benefiting individuals. Therefore, the use of individual accounts could result in denial of the application for tax-exempt status by the IRS or the loss of existing tax- exempt status. In addition, the individual benefits received by people would result in taxable income to them.

- **Tax-exempt organizations cannot require a person to participate in fund-raising activities**. Normally, Parent Organizations/Booster Clubs raise funds for a student group through the efforts of the Parent Organizations/Booster Club members; however, sometimes the students of the group being assisted participate in the fund-raising activities. A Parent Organization/Booster Club cannot require its members or the students in the related student group to participate in a fund-raiser. Furthermore, members of the student group who do not participate in fund-raising activities would receive the same opportunity to benefit as those members of the student group who participated.

- **Tax-exempt organizations cannot require that a certain amount be raised or sold per person.** For example, a Parent Organization/Booster Club cannot require that each Parent Organization/Booster Club member or student of the assisted group sell $20 worth of candy or sell 10 candy bars in a fund-raiser.

The following is an illustration of the above concepts:

*A dance team is attending a summer dance camp that costs $2,000 for its 10 members ($200 each). The Dance Team Booster Club decides to have a catalog fund-raiser to help defray some of the cost of the summer dance camp. The catalog sale generates a total of $200 of revenue. Of the 10 total members of the dance team, only 2 participate in the catalog sale that generates the $200, which is deposited into the Dance Team Booster Club's bank account.*

*Since revenues from the catalog sale were to be used to defray some of the dance camp expense, the tax-exempt Dance Team Booster Club must give all 10 dance team members an equal opportunity to benefit from the catalog sale, even though only 2 members participated. This means that each member's cost would be reduced by $20 ($200 / 10 members). Therefore, each member's cost for attending the summer camp would be $180 ($200 cost - $20 fund-raiser benefit).*

## Why Do I Want To Be a Public 501(c)(3)?

When applying for tax-exempt status with the IRS, Parent Organizations/Booster Clubs should apply for the public 501(c)(3) tax-exemption. This type of exemption means that the organization is tax-exempt; the majority of its income is from the public; and all donations, subject to certain individual restrictions, are deductible on the contributor's tax return. In addition, 501(c)(3) organizations are eligible for state tax benefits (See the State Regulatory Information.) and reduced postal rates.

The IRS has several other tax-exempt categories; however, the 501(c)(3) status is the **ONLY** category that allows any donations to be deductible on the contributor's tax return. All other categories allow for tax-exemption, but do not allow for deductible donations under any circumstances.

With a 501(c)(3) tax-exempt status, an organization may be public or private. A private 501(c)(3) organization has additional requirements and constraints that a public 501(c)(3) organization does not have.

**Therefore, all Parent Organizations/Booster Clubs should apply for tax-exempt status as a public 501(c)(3) organization.**

## Becoming a Public 501(c)(3) Tax-exempt Organization

Tax-exempt status is not automatic once an EIN has been issued; **organizations must apply for tax-exempt status**. According to the IRS, an organization is either a taxable organization or a tax-exempt organization. Furthermore, organizations may not represent themselves as tax- exempt until they have obtained notification from the IRS stating they are a tax-exempt entity.

According to Board Policy GE (Local), **all Parent Organizations/Booster Clubs should seek tax-exempt status with the IRS as a public 501(c)(3) organization.** The Parent Organization/Booster Club officers should take the necessary steps to ensure they follow the regulations regarding that type of entity.

### Applying for Public 501(c)(3) Tax-exempt Status

1. Complete IRS Form 1023 or 1023-EZ online through **Pay.gov.** This is the application for recognition of exemption as a public 501(c)(3) organization.
2. Pay the required user fee directly in Pay.gov at the time of submission:
   - $275 – for small nonprofit organizations eligible to file Form 1023-EZ (projected annual revenues of $50,000 or less and assets of $250,000 or less).
   - $600 – for organizations required to file the full Form 1023.
3. Submit your application electronically through Pay.gov. The IRS will send you an email confirmation when it has been received.

**Annual gross receipts:** The total amount of revenue collected by an organization during its reporting year from any source. Sources may include, but are not limited to, membership fees, donations, fund-raising revenues, amounts collected for the payment of expenses (e.g., uniforms, trips), and any other amounts received.

To determine annual gross receipts:

Add all deposits made to the Parent Organization's/Booster Club's bank account(s),

Add cash on hand that was not deposited by the end of its reporting year,

Less transfers from one bank account to another, and

Add expenses paid with money collected that was not deposited in the Parent Organization's/Booster Club's bank account(s).

When completing the IRS Package 1023, Parent Organizations/Booster Clubs will establish their fiscal year-end (also known as the accounting period year-end or official year-end). Once this date is established, the IRS does not easily allow an organization to change it. Changes are usually only allowed for extreme circumstances. The date established will determine when the Parent Organization/Booster Club has to file their informational return (Form 990) to the IRS. The return is due 4 ½ months after the end of a fiscal year (the 15th day of the 5th month after the organization's accounting period ends).

When considering a fiscal year-end date, you may wish to align your year-end with the district's year-end date of June 30. This way, the financial activity of the Club can relate easily to a given school year. Second, the current officers can prepare the annual Financial Report and have it audited before the new school year begins. Third, the Club's Form 990 would not be due to the IRS until November 15; therefore, the new officers would have time to prepare it after beginning the new school year.

The IRS approval process for tax-exempt status usually takes several months.

Read "The Top Ten Reasons for Delays in Processing Exempt Organization Applications" in the Appendix before you submit your application!!

The IRS will send the organization an Acknowledgement of Your Request letter that indicates your application and fee were received and are being processed.

Upon approval by the IRS of the tax-exempt status, the organization will receive a Determination Letter stating that the organization is considered to be tax-exempt as of a certain date. Only then can the organization represent itself as a federally tax-exempt organization.

Likewise, donations to the organization are only deductible on the contributor's tax return as of the effective date on the Determination Letter received by the Parent Organization/Booster Club granting 501(c)(3) tax-exempt status and within set guidelines that apply to 501(c)(3) organizations.

If the Parent Organization/Booster Club does not obtain the appropriate qualifying status, advertisements should clearly state that donations to the organization are "not tax-deductible" so that a contributor is not misled and does not incur penalties levied by the IRS for taking the deduction erroneously.

If the IRS does not grant tax-exempt status, the organization will receive a Letter of Denial stating the organization is not considered tax-exempt.

**Send a copy of the Acknowledgement of Your Request and a copy of the Determination Letter to the District's Business & Finance Dept. when each is received.**

Examples of an Acknowledgment of Your Request and a Determination Letter have been included in the Appendix.

## Obtaining Tax-Exemption through National Affiliation

Some organizations may become affiliated with a national organization that has already received tax-exempt status as a public 501(c)(3) organization from the IRS (e.g., PTAs). The national organization may have a Group Exemption Number (GEN) assigned to it by the IRS. The GEN may be used by local affiliates to avoid having to file their own Form 1023.

Each local affiliate, however, must obtain an Employer Identification Number (EIN).

Advance Ruling Period – As of September 2008, the Advance Ruling Period was

eliminated. See next page for more information.

## Filing Requirements for Tax-exempt Organizations

The IRS requires that all public organizations recognized as tax-exempt must file an annual return electronically. Depending on gross receipts, the required return will be:

**Form 990-N (e-Postcard)**: For organizations with annual gross receipts of $50,000 or less.
**Form 990-EZ or Form 990**: For organizations with annual gross receipts of more than $50,000.

***All returns must be filed online through the IRS electronic filing system. Paper forms are no longer accepted.***

**The return is due by the 15th day of the 5th month after the end of the organization's accounting period** (i.e., 4½ months after the fiscal year-end). Please refer to your IRS Determination Letter for confirmation of your fiscal year-end.

Failure to file for three consecutive years will result in the organization's loss of 501(c) (3) status.

## Taxable Organizations

If a Parent Organization/Booster Club has not obtained tax-exempt status from the IRS, that Parent Organization/Booster Club is a taxable entity. Taxable organizations operate under different guidelines than tax-exempt organizations and are required to submit Form 1120 (U.S. Corporation Tax Return) annually. Form 1120 must be filed each year no matter the amount of the gross receipts.

Since the District Parent Organization/Booster Clubs should be public 501(c)(3) organizations, the IRS guidelines concerning taxable organizations are not included in this handbook. Taxable organizations should obtain their own competent independent counsel, such as a CPA, on accounting and tax matters related to their specific circumstances. The cost of the counsel would be the Parent Organization's/Booster Club's responsibility.

## Change in Address

Immediately notify the IRS if the Parent Organization's/Booster Club's mailing address changes.

Failure to do so may result in important correspondence being lost. To avoid frequent mailing address changes, the IRS recommends that each Parent Organization/Booster Club obtain its own post office box (PO Box) or private mailing box (PMB) to be used for official Parent Organization/Booster Club mail. In addition, this address and box keys can be given easily to the new officers at the beginning of each new year. The District does not allow campus addresses to be used by a Parent Organization/Booster Club.

## Further Questions?

If you have additional questions regarding the information discussed above, you may contact:

Internal Revenue Service

| | |
|---|---|
| Main Number | 1-800-829-1040 (toll-free) |
| Tax-exempt Organizations | 1-877-829-5500 (toll-free) |
| Tax Forms & Publications | 1-800-829-3676 (toll-free) |

Website addresses

| | |
|---|---|
| IRS Home Page | **www.irs.gov** |
| Tax-exempt Information | **www.irs.gov/charities/index.html** |
| Tax Forms & Publications | **www.irs.gov/formspubs/index.html** |

Additional information downloaded from the IRS' website is included in the Appendix.

# Taking Care of Business



**Included in this section:**

- Taking Care of Business Overview
- Parent Organization/Booster Club Information Sheet
- List of Officers
- Financial Report Information & Formats
- Review committee Report Information & Formats
- Day-to-Day Responsibilities

# Taking Care of Business Overview

Parent Organizations/Booster Clubs have many responsibilities to the federal government, the state, the District, and to the students they support. Part of this responsibility is to keep accurate and updated records so that the organization may complete the necessary filing requirements with the state and the IRS. In addition, these records will help you prepare your annual Financial Report and Review Committee Report due to the Principal and the Business & Finance Dept. by September 1, of each year.

With this in mind, this section has been prepared to assist you in establishing a general record-keeping system, a general system of internal controls, and to guide you in preparing the Financial Report and related Review Committee Report. Establishing a good record-keeping system is an essential step in creating a successful organization.

Most of the reporting requirements of a Parent Organization/Booster Club are dependent on the financial records kept; therefore, the office of Parent Organization/Booster Club Treasurer is an extremely important and vital position that should not be taken lightly. Even though the Treasurer may assign certain duties to another person (i.e., Fund-raiser Chairperson – Catalog Sales), the Treasurer is ultimately responsible for assuring that all financial records are maintained accurately for the Parent Organization/Booster Club.

Parent Organization/Booster Club officers also have day-to-day responsibilities to the club, as well as the students they support. Some of these responsibilities include:

- Setting up a bank account properly,
- Accounting properly for fund-raiser income and expenses,
- Analyzing the outcome of each fund-raiser to determine its financial success/failure,
- Establishing and maintaining money handling procedures, and
- Becoming knowledgeable of District policies concerning using District buildings.

In addition, Parent Organizations/Booster Clubs should submit certain information to Business & Finance and to the Principal (Campus) as soon as the information changes. This information is included on the following **Parent Organization/Booster Club Information Sheet pg 7.3.**

# Parent Organization/Booster Club Tax-exempt Status For the _____School Year

Send an updated copy of this form to Business & Finance by September 1 of each year or as information changes.

**Federal Tax-exempt Status:**

☐ Determination Letter from IRS granting 501(c)(3) status is already on file with the Business & Finance Department. (Must complete this step every 3 years.)

☐ Received Determination Letter from IRS granting 501(c)(3) status.
*(Send a copy of the Determination Letter to Business & Finance with this form.)*

☐ Received Acknowledgement of Your Request from IRS stating approval in progress.
*(Send a copy of the Acknowledgement of Your Request to Business & Finance with this form.)*

☐ Mailed completed Form 1023 & payment to IRS on ___/ ___/ ___, but have not received any documentation from them yet.

☐ Currently completing Form 1023 and will mail to IRS by ___/___/___ .

Contact person for further information on status is:

Printed Name: _____

Phone Number: _____

☐ Have not started the federal tax-exempt process.

**Submitted by:**

_____ _____
Printed Name Officer Title

_____ _____
Signature Date

7.2

# Parent Organization/Booster Club Information Sheet

**Send an updated copy of this form to Business & Finance and to your School Principal or Administrator as new officers are elected or as information changes.**

1. **Official Parent Organization/Booster Club** Name: _____

**2. School Name:** _____

**3. Employer Identification Number (EIN):** _____

**4. Official Mailing Address:** DO NOT USE THE CAMPUS ADDRESS

PO Box / Street Address: _____

_____

City, State, Zip: _____

5. Date of Change: _____/_____/_____

6.Current Parent Org./Booster Club Officers for the _____ School Year:

| | | |
|---|---|---|
| Office Held: | | |
| Printed Name: | | |
| Mailing Address: | | |
| | | |
| Phone Numbers: | Home: | Work: |
| E-mail Address: | | |

| | | |
|---|---|---|
| Office Held: | | |
| Printed Name: | | |
| Mailing Address: | | |
| | | |
| Phone Numbers: | Home: | Work: |
| E-mail Address: | | |

# Parent Organization/Booster Club Information Sheet

**Send an updated copy of this form to Business & Finance and to your School Principal or Administrator as new officers are elected or as information changes.**

★ *By law, information on this page is public information and must be released to the public at such requests.* ★

6.Current Parent Organization/Booster Club Officers (Continued)

| | | |
|---|---|---|
| Office Held: | | |
| Printed Name: | | |
| Mailing Address: | | |
| | | |
| Phone Numbers: | Home: | Work: |
| E-mail Address: | | |

| | | |
|---|---|---|
| Office Held: | | |
| Printed Name: | | |
| Mailing Address: | | |
| | | |
| Phone Numbers: | Home: | Work: |
| E-mail Address: | | |

| | | |
|---|---|---|
| Office Held: | | |
| Printed Name: | | |
| Mailing Address: | | |
| | | |
| Phone Numbers: | Home: | Work: |
| E-mail Address: | | |

# Parent Organization/Booster Club Information Sheet

**Send an updated copy of this form to Business & Finance and to your School Principal or Administrator as new officers are elected or as information changes.**

★*By law,information on this pag eis public information and must be released to the public at such requests.*★

6.Current Parent Organization/Booster Club Officers (Continued)

| | | |
|---|---|---|
| Office Held: | | |
| Printed Name: | | |
| Mailing Address: | | |
| | | |
| Phone Numbers: | Home: | Work: |
| E-mail Address: | | |

| | | |
|---|---|---|
| Office Held: | | |
| Printed Name: | | |
| Mailing Address: | | |
| | | |
| Phone Numbers: | Home: | Work: |
| E-mail Address: | | |

| | | |
|---|---|---|
| Office Held: | | |
| Printed Name: | | |
| Mailing Address: | | |
| | | |
| Phone Numbers: | Home: | Work: |
| E-mail Address: | | |

# Financial Report Information & Formats

Each year Parent Organizations/Booster Clubs are required to submit a written report of actual revenues and expenditures (Financial Report) for that school year to the School Principal and to the District's Business & Finance Dept. by September 1, of the following year.

The Treasurer of the Parent Organization/Booster Club should prepare the Financial Report and should ensure that the Financial Report includes:

- Name of school, name of Parent Organization/Booster Club, and the time period covered in the report.
- Actual revenues and expenditures for the applicable school year. The current year report should start at the point in time where the prior year report ended. For example, if the 2024-25 report ended on June 30, 2025, then the 2025-26 report will begin as of July 1, 2025.
  Since clubs may start their new year at various times, the time period used for reporting actual revenues and expenditures may vary from club to club; however, the individual Parent Organizations/Booster Clubs should try to be consistent in the time period they use from year to year.
- Name, title, and signature of person who prepared the report.
- Date the report was prepared.

The Parent Organization/Booster Club may want the time period used for reporting purposes to coincide with the election of new officers. If new officers normally come into office May 1, of each year, the time period for the Financial Report may be from May 1, to April 30, of the following year. The following examples of Financial Reports are included in this handbook:

- Type 1 - This example is a cash basis financial report that includes the beginning and ending cash balances for the year. Money received is usually shown as income and money paid is usually shown as an expense.
  The beginning cash balance for the current year should agree to the ending cash balance from the prior year.



- Type 2 - This example is an accrual basis financial report that includes assets, liabilities, equity, income, and expenses. This report would include the cash transactions, but would also show amounts to be received or amounts to be paid in which money has not yet been exchanged, prepayments of expenses that have not yet been incurred, or receipt of amounts in which income is not yet recognized.

  *The retained earnings amount should agree to the total equity amount from the prior year.*

# XYZ High School Spirit Booster Club
# CASH BASIS FINANCIAL REPORT
# From July 1, 202X through June 30, 202X

| | | | |
|---|---|---|---|
| Beginning Cash Balance as of July 1, 202X | | | $5,235.46 |
| **INCOME** | | | |
| Concession Stand Sales | $3,569.50 | | |
| Fall Dance | $2,875.00 | | |
| Membership Dues (225 members) | $5,625.00 | | |
| Program Ad Sales | $9,502.25 | | |
| Uniform Income (212newuniformsordered) | $9,540.00 | | |
| Total Income | | $31,111.75 | |
| **EXPENSES** | | | |
| Competition Trip Expense | $8,320.03 | | |
| Concession Stand Supplies | $1,355.77 | | |
| Fall Dance Expense | $2,589.10 | | |
| Miscellaneous Supplies | $ 650.77 $ | | |
| Postage | 236.29 | | |
| Program Ad Expenses | $1,242.88 | | |
| Donations made - Cash | $4,328.00 | | |
| Donations made - Property | $9,540.00 | | |
| Total Expenses | | $28,262.84 | |
| Net Income (Loss) for Current Year | | | $2,848.91 |
| **Ending Cash Balance as of June 30, 202X** | | | **$8,084.37** |

**Cash Basis Financial Report prepared by:**

| | |
|---|---|
| Printed Name | Title |
| Signature | / / Date |

# XYZ High School Spirit Booster Club
## BALANCE SHEET
## As of June 30, 202X

| | | |
|---|---|---|
| **ASSETS** | | |
| BankOne Checking Account | $2,154.25 | |
| BankOne Savings Account | $5,112.77 | |
| Accounts Receivable | $3,458.00 | |
| Prepaid Storage Rent | $ 300.00 | |
| **TOTAL ASSETS** | | **$11,025.02** |
| | | |
| **LIABILITIES & EQUITY** | | |
| Liabilities | | |
| Accounts Payable | $3,524.75 | |
| Deferred Membership Income | $ 500.00 | |
| Scholarship Payable | $1,000.00 | |
| Total Liabilities | | $ 5,024.75 |
| | | |
| Equity | | |
| Retained Earnings | $3,151.36 | |
| Net Income (Loss) From Current Year | $2,848.91 | |
| Total Equity | | $ 6,000.27 |
| **TOTAL LIABILITIES & EQUITY** | | **$11,025.02** |

**Balance Sheet and Income Statement prepared by:**

| | |
|---|---|
| Printed Name | Title |
| Signature | / / Date |

# XYZ High School Spirit Booster Club
# INCOME STATEMENT
# For the Period of July 1, 202X through June 30, 202X

| | | |
|---|---|---|
| **INCOME** | | |
| Catalog Sales | $9,129.18 | |
| Donations | $2,300.00 | |
| Interest Income | $ 38.00 | |
| Membership Dues (100 members) | $2,000.00 | |
| Uniform Income (22 new uniforms ordered) | $ 770.00 | |
| Total Income | | $14,237.18 |
| **EXPENSES** | | |
| Banquet | $1,388.13 | |
| Catalog Sale Expense | $3,752.68 | |
| Postage | $ 32.66 | |
| Scholarships | $2,500.00 | |
| Storage Rental | $ 600.00 | |
| Donations – Cash | $ 328.56 | |
| Donations - Property | $ 770.00 | |
| Total Expenses | | $ 9,372.03 |
| **Net Income (Loss) For Current Year** | | **$ 4,865.15** |

# Review Committee Report Information & Formats

Each Parent Organization/Booster Club is required to have an organizational committee conduct an annual review of the organization's Financial Report and the related financial activity for the school year. The review committee may be two types: internal or external. An internal review committee includes officers and club members; however, the committee should have at least one non-officer member review the information. A CPA or other legal counsel may perform an external review at the Club's expense. The organizational review committee, whether internal or external, must prepare a written Review Committee Report that communicates the results of the review to the organization.

**IMPORTANT**

- The Treasurer(s) [and Assistant Treasurer(s), if applicable] **should not** be on the Review Committee. **Since they are *reviewees*, they cannot also be the *reviewers*.** However, they may meet with the committee or external reviewer to explain their records or answer questions.
- the Sponsor, Sponsor's spouse, or Officer's spouse cannot be the designated "non-officer" member of the Review Committee. They may be part of the Review Committee; however, they would not be considered non-officers for the purpose of the review.

An Internal Review Committee should use the examples of Review Committee Reports included on the next few pages. However, an external party should show the results of the review in their own report format with their signature and date included. Although the examples included show space for four (4) members, the Club may have more or fewer committee members. However, the same information must be documented for **each committee member** (as opposed to the group as a whole), regardless of the size of the committee.

The Parent Organization/Booster Club Review Committee Report examples include:

- **Option A - Review was performed with no exceptions noted**; therefore, the Financial Report appears proper and correct.
- **Option B - Review was performed with immaterial exception(s) being noted.** The Financial Report was either corrected or exceptions did not have a material effect. Except for these minor exceptions, the Financial Report appears proper and correct.
- **Option C - Review was performed with material exception(s) being noted.** Because of the material exception(s), the Financial Report is not proper and correct.

  In some instances, due to material exception(s), the committee may not be able to determine whether the Financial Report is proper and correct. When this situation occurs, the committee may state that the status of the Financial Report could not be determined because of material exception(s).

The Review Committee Report along with the Financial Report should be submitted to the School Principal and to the District's Business & Finance Dept. by September 1 of each year.

## Suggested Review Committee Guidelines

The following suggested guidelines are designed to assist the Parent Organization/Booster Club Review Committee in conducting a thorough review of the Parent Organization's/Booster Club's Financial Report and the financial activity for the applicable school year.

- Have the Treasurer prepare the written report of revenues and expenditures (Financial Report) for your Parent Organization/Booster Club. The report should include information for the **full applicable year**.
- The review must cover the period beginning with the reconciled cash balance from the previous written Financial Report and ending with the reconciled cash balance from the last day of the time period reported by the Parent Organization/Booster Club. If the Club is using a retained earnings account, then the beginning retained earnings should equal the prior year's ending retained earnings balance plus/(minus) net income/(loss).
- Review the reconciled bank statements and canceled checks to determine that:

    1. Disbursements have been properly documented with an invoice or receipt,
    2. Disbursements have been properly approved,
    3. Checks have been properly signed,
    4. Checks have been deposited or cashed by the payee indicated and that no information on the face of the check has been altered, and
    5. Checks have been accounted for in the proper sequence (no missing checks).

- Check addition and subtraction on cash receipts and deposits.
- Compare cash receipts and deposits to the bank statement.
- Verify that receipts and disbursements were recorded to the correct account category.
- 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.
- Determine that only applicable Parent Organization/Booster Club officers are authorized signers on the bank account(s). Former officers should not remain on the account(s) as authorized signers.

**Additionally, per the District Administrative Code GE-R, District employees may not serve in a financial capacity of a parent or booster organization. Financial capacity is defined as president, treasurer, fund raising chair, or check signer.**

- Determine that the coaches and directors of UIL academics, athletics, and fine arts were not given more than $500 in money, product(s), or service(s) in recognition for coaching, directing, or sponsoring UIL activities during a calendar year.
- Obtain proof that all applicable sales tax reports were submitted to the Texas State Comptroller's Office and that the related taxes were paid.
- Determine which two fund-raisers were chosen to be the "one-day, tax-free" sales/auctions, if applicable. **Only Parent Organizations/Booster Clubs that have received a limited exemption from the Texas State Comptroller's Office are allowed two (2) "one-day, tax-free" sales/auctions per calendar year.**
- Review the tax-exempt status of the Parent Organization/Booster Club to determine that the Club has received and maintained its federal tax-exempt status as a public 501(c)(3) charitable organization or other tax-exempt status deemed by the IRS.
- Determine that either

  (1)Form 990-N, Form 990 or 990-EZ has been filed properly with the IRS for the prior school year if the Club is a tax-exempt charitable organization, or

  (2)Form 1120 has been filed properly with the IRS for the prior school year if the Club is not tax-exempt.

- Determine that a tax-exempt Parent Organization/Booster Club has not used individual accounts, which credit funds raised to individual students or parents.
- Verify that 1099s were issued, if applicable. In general, you may have to issue a 1099-MISC (Miscellaneous Income) for each person to whom you have paid at least $600 in rents, services, prizes & awards, attorney fees, and other similar situations **within a calendar year.**

***Example:*** *High-Kick Drill Team Booster Club hires a consultant during the Spring of the 2024-25 school year for a $300 fee. The consultant is hired again in the Fall of 2025-26 for a $300 fee. The Parent Organization/Booster Club should issue a 1099-MISC form to this person since the total paid within the 2025 calendar year is $600.*

After the review is complete, prepare the applicable Review Committee Report (**only one** report type may be used per review):

| | | |
|---|---|---|
| **Option A** | No Exceptions (i.e., errors, irregularities) | Financial Report appears proper and correct |
| **Option B** | Immaterial Exceptions | Financial Report appears proper and correct, except for some immaterial exceptions<br>Financial Report does not appear proper and correct because of material<br>or |
| **Option C** | Material Exceptions | Financial Report status cannot be determined because of material exception(s) |

- If exceptions are noted during the review, consult with the organization's Treasurer and President (if necessary) to resolve the exception(s). The Treasurer is responsible for making any corrections to the records, checkbook, and Financial Report.
- If material exceptions have been noted, prepare recommendations to prevent the future occurrence of these exceptions.
- The organization's Treasurer and President are responsible for acting upon the recommendations made by the Parent Organization/Booster Club Review Committee.
- Retain the original written Parent Organization/Booster Club Financial Report and the original Parent Organization/Booster Club Review Committee Report on file with the Treasurer of the Parent Organization/Booster Club.
- Submit one copy of your Parent Organization/Booster Club Financial Report along with the Review Committee Report to the School Principal and another copy of these items to the District's Business & Finance Department.

Option A
Page 1 of 1
(proper & correct with no exceptions)

**XYZ High School Spirit Booster Club**
**REVIEW COMMITTEE REPORT**
**FOR THE TIME PERIOD**
**July 1, 202X through June 30, 202X**

The Review Committee members named below have reviewed the attached Financial Report and related financial activity for the time period of July 1, 202X through June 30, 202X , in detail. These members agree that the Financial Report and the related financial activity are proper and correct to the best of their knowledge. No exceptions were noted during the review.

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

Note: If a reviewer is a non-officer, their title (second column) should be “Member”.

Option B
Page 1 of 1
(proper & correct with immaterial exceptions)

**XYZ High School Spirit Booster Club**
**REVIEW COMMITTEE REPORT**
**FOR THE TIME PERIOD**
**July 1, 202X through June 30, 202X**

The Review Committee members named below have reviewed the attached Financial Report and the related financial activity for the time period of July 1, 202X through June 30, 202X , in detail. These members agree that the Financial Report and the related financial activity are proper and correct, except for the following exceptions:

- Check #12586 cleared the bank for $25.20 instead of $2.52.
- Check #12688 did not have 2 authorized signatures as required by the Parent Organization/Booster Club bylaws. The check only contained 1 authorized signature.
- The Program Ad Expense account contains six expenses that did not have the related invoices as documentation for the expense. The undocumented expenses totaled $42.87.

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

*Note: If a reviewer is a non-officer, their title (second column) should be "Member".*

Option C
Page 1 of 2
(not proper or correct due to material exceptions)

**XYZ High School Spirit Booster Club**
**REVIEW COMMITTEE REPORT**
**FOR THE TIME PERIOD**
July 1, 202X through June 30, 202X

The Review Committee members named below have reviewed the attached Financial Report and related financial activity for the time period of July 1, 202X through June 30, 202X , in detail. These members agree that the Financial Report and the related financial activity are not proper and correct, due to the following material exceptions:

- No documentation of cost existed for the 100 new uniforms purchased.
- Checking and savings accounts were not reconciled during the year.
- Only one (1) authorized signature appeared on all checks written instead of the two (2)required authorized signatures as indicated in the Parent Organization/Booster Club bylaws.
- No documentation exists showing sales for the Christmas Cards sold to determine whether the amount recorded in the Financial Report is correct.

To prevent the above exceptions from occurring in the future, the following steps should be taken:

- Documentation of all expenses, such as an invoice, should be received prior to payment of expense. Documentation should be kept with the other Parent Organization/Booster Club records.
- All bank accounts should be reconciled on a monthly basis.
- All checks issued should be signed by at least two authorized officers.
- For all fund-raisers, a record should be kept of the sales and the money deposited.

Option C
Page 2 of 2
(not proper or correct due to material exceptions)

**XYZ High School Spirit Booster Club**
**REVIEW COMMITTEE REPORT**
**FOR THE TIME PERIOD**
**July 1, 202X through June 30, 202X**

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

***Note: If a reviewer is a non-officer, their title (second column) should be "Member".***

# Day-to-Day Responsibilities

So far, we've covered various aspects of the major decisions that Parent Organizations/Booster Clubs have to make regarding incorporation, tax-exemption, financial reporting, and other District requirements. Therefore, this section is dedicated to the many day-to-day issues that face a Parent Organization/Booster Club such as fund-raising, money-handling, and internal controls. These topics are covered alphabetically as follows:

1) Accounting Procedures
2) Bank Accounts
3) Building Use
4) Contributions
    a) Received
    b) Quid Pro Quo Contributions Received
    c) Given
5) Financial Aid Guidelines
6) Child Nutrition
7) Fund-raising
    a) Board Policy
    b) IRS Regulations
    c) Analysis of Fund-Raiser
8) Mailing Address
9) Membership Dues
10) Money-Handling Procedures
    a) Receiving Money
    b) Recording and Depositing Money
    c) Disbursing Money
    d) Safeguarding Money
    e) Carry-over Money
11) Raffles
12) Scholarships
13) Record Retention
14) Student Fines and Fees List
15) Volunteer Hours

## Accounting Procedures

- Parent Organizations/Booster Clubs should include written instructions on the recording of accounting transactions in their bylaws, such as accounting method (cash vs. accrual), number of authorized signers on the bank account(s) and number of authorized signatures required for each check.

- All transactions should be recorded in the Parent Organization's/Booster Club's financial records.

- The Parent Organization/Booster Club books and bank accounts should be reconciled monthly.

- Parent Organizations/Booster Clubs may provide support to their student group in two manners:

a.) Parent Organization/Booster Club members raise funds for a student group. Funds are deposited into the Club's bank account. The Club writes a check to the school where the student group is located. The school deposits the funds into the student group's activity fund. The funds then belong to the members of the student group, to be spent at their discretion (under the supervision of the Sponsor). All accounting and safeguarding of the funds is the responsibility of the school, once the school has received the funds.

***The IRS prefers that 501(c)(3) organizations use this method***, since it provides the "cleanest" procedure to track how the Parent Organization/ Booster Club spends its revenues. Using this method, the Parent Organization's/Booster Club's Financial Report would show a clear path of revenues generated and expended exclusively for its purpose, to support a student group. In addition, this method reduces the amount of paperwork and responsibility for the Parent Organization/Booster Club related to the accounting for the revenues and expenses of the student group.

b.) Parent Organization/Booster Club members raise funds for a student group. Funds are deposited into the Club's bank account. The Club writes checks to the individual vendors for the expenses related to the student group through their bank account. In addition, they collect amounts due from the students for each event/competition/trip in which the student group participates. In addition, the Club tracks who has paid and who still owes money for each event and ensures that all balances are paid in full before the event occurs. All accounting and safeguarding of the funds is the responsibility of the Parent Organization/Booster Club.

## Bank Accounts

- Parent Organizations/Booster Clubs should set up a bank account with the Parent Organization's/Booster Club's EIN number only. A person's social security number or the District's EIN number should not be used to set up a bank account.

  **See the Federal Regulatory Information section for further information.**

- **"No district employee can be an authorized signer for the bank account(s) of parent organizations/booster clubs.**

- The District recommends that at least two authorized signatures be required for each check written to assist in establishing good internal controls over check disbursements. If a Parent Organization/Booster Club requires two signatures for check disbursements, the bank account(s) should have at least three authorized signers to allow at least one back-up signer if one of the regular signers is not available.

- Bank account(s) should be reconciled monthly.

## Building Use

According to Board Policy GKD (Local), Parent Organizations / Booster Clubs should contact the Coordinator for Facilities Use to make arrangements to use the school facilities. Parent Organizations / Booster Clubs must provide a copy of their Determination Letter to prove their tax-exempt status, proof of insurance of not less than $100,000, and a roster of personnel, with addresses, in the organization to verify eligibility before approval for use of any school facilities is granted.

See Board Policy GKD (Local) and the Application for Building Use in the Appendix.

## Contributions/Donations

a) Received

Parent Organizations/Booster Clubs may receive monetary or non-monetary contributions from individuals or businesses. In addition, those Parent Organizations/Booster Clubs that have received a Determination Letter from the IRS granting **501(c)(3)** tax exemption are allowed to receive **tax-deductible contributions** in accordance with IRS Regulation 170. To allow the individuals or businesses to deduct these contributions on their tax returns, the Parent Organization/Booster Club must send them a copy of the Club's Determination Letter indicating that the Parent Organization/Booster Club is a 501(c)(3) organization.

**If your Parent Organization/Booster Club is not a 501(c)(3) organization, contributions or donations, with a few exceptions, are not tax -deductible. In addition, you must inform the individual or business that the contributions or donations are not tax-deductible.**

For contributions received, the Parent Organization/Booster Club may want to send a thank you note along with a copy of the Determination Letter. The thank you note may indicate what was contributed or donated. If the gift is monetary, you may indicate the dollar amount. If the gift is not monetary, the estimated value should not be included in the thank you note. It is the responsibility of the individual or business that provided the gift to determine the value that they would report on their tax return.

Even though contributions or donations received will ultimately support the student group at a school, the gift is still considered to be a gift to the Parent Organization/Booster Club and not to the school or to the District

**b) Quid Pro Quo Contributions Received**

According to the IRS, a charitable organization such as a Parent Organization/ Booster Club that is a 501(c)(3) organization, must provide a written disclosure statement to donors who make a payment, described as a "quid pro quo contribution," in excess of $75.

A quid pro quo contribution is a payment made partly as a contribution and partly for goods or services provided to the donor by the charitable organization. An example of a quid pro quo contribution is where the donor gives a Parent Organization/Booster Club $100 in consideration for a concert ticket valued at $40. In this example, $60 would be deductible. Because the donor's payment (quid pro quo contribution) exceeds $75, the disclosure statement must be furnished, even though the deductible amount does not exceed $75.

The required written disclosure statement must:

1) inform the donor that the amount of the contribution that is deductible for federal income tax purposes is limited to the excess of any money (and the value of any property other than money) contributed by the donor over the value of goods or services provided by the charitable organization, and

2) provide the donor with a good-faith estimate of the value of the goods or services that the donor received.

The charitable organization (Parent Organization/Booster Club) must furnish the statement in connection with either the solicitation or the receipt of the quid pro quo contribution. If the disclosure statement is furnished in connection with a particular solicitation, i t is not necessary for the organization to provide another statement when the associated contribution is actually received.

A penalty is imposed on charitable organizations that do not meet the disclosure requirements. For failure to make the required disclosure in connection with a quid pro quo contribution of more than $75, there is a penalty of $10 per contribution, not to exceed $5,000 per fund-raising event or mailing.

For complete details, including exceptions to the disclosure requirement discussed above, please visit the IRS website at the following link: ***http://www.irs.gov/Charities-&-Non-Profits/Substantiating-Charitable-Contributions***

c) Given

When the Parent Organization/Booster Club contributes directly to the student group, the Club should receive a Tax-exempt Status/Donation Acknowledgment Form from either the school or the District. A District employee should complete the form and give the original copy to the Parent Organization/Booster Club for their records.

Example: *Yippee Booster Club is funding a portion of a student group's trip for a competition. The trip costs $50,000, and the Booster Club has agreed to pay $35,000 of the expense. Therefore, the students must pay the remaining $15,000. The $35,000 that the Booster Club donated is considered a contribution to that particular District student group and should be documented on the Tax-exempt Status/Donation Acknowledgment Form.*

The school may request that a Parent Organization/Booster Club provide a list of contributions made to the student group or school. The Tax-exempt Status/Donation Acknowledgment Form may reference this list; thus, eliminating the need to have a form completed for each contribution. The schools are required to report contributions received at the end of each quarter; therefore, your school may request the list of contributions made from Parent Organizations/Booster Clubs.

The Tax-exempt Status/Donation Acknowledgment Form should be kept with the Parent Organization's/Booster Club's financial records. The form can be used as substantiation to the IRS that the Parent Organization/Booster Club is using the funds raised in the manner approved by the IRS as a 501(c)(3) organization.

The District tracks contributions received from individuals and entities such as Parent Organizations/Booster Clubs. This information may assist the District in receiving a more favorable bond rating and in receiving grants. Public support of the District is very important in these areas.

For more information on contributions, see the IRS information in the Appendix.

## Financial Aid Guidelines

Tax-exempt organizations must benefit a group as a whole instead of benefiting individual members of a group. Since Parent Organizations/Booster Clubs usually assist student groups, all members of the student group sponsored are to be treated equally and receive the same opportunity to benefit from the Parent Organization's/Booster Club's

assistance. Therefore, one student cannot receive a greater benefit than another unless the criteria for financial need discussed below is met.

In some instances, individuals may not be able to afford to pay the amount owed to participate in a particular event. The IRS has indicated that a group or club may establish criteria that could be used to determine if a person is in financial need. If the criteria are met, the group or club could provide the necessary funds to allow the individual to participate. The criteria should be established in writing prior to a particular situation arising. In addition, the criteria should be used consistently for all people, and the criteria should not change every year.

An example of Financial Aid Guidelines is included in the Appendix.

## Child Nutrition

High Schools may not provide access to Foods of Minimal Nutritional Value during meal periods in areas where school meals are served and consumed. Middle Schools and Junior High Schools may not provide access to Foods of Minimal Nutritional Value until after the last lunch period. Elementary Schools may not provide Foods of Minimal Nutritional Value to students at any time during the school day. For more information see the appendix under "Texas Public School Nutrition Policy."

***Note: Certain exemptions are allowed for school nurses, students with special needs and up to three school wide events pre-approved by school officials.***

## Fund-raising

Before any fund-raising activity occurs, Parent Organizations/Booster Clubs should decide whether a fund-raiser is a Parent Organization/Booster Club fund-raiser (money is deposited directly into the *Parent Organization's/Booster Club's bank account*) or whether it is a school fund-raiser (money is deposited directly into the *District's student activity fund account* for that student group). If the activity is a Parent Organization/Booster Club fund-raiser, the Parent Organization/Booster Club is responsible for handling any and all money from the fund-raiser. Likewise, if the activity is a school fund-raiser, the school is responsible for all money collected and deposited from the fund-raiser.

### a.) Board Policy

- Board Policy GKB (Local) discusses fund-raising regulations.

- Parent Organizations/Boosters Club should request approval of fund-raiser via Online Fund-raiser Project Request Form prior to fundraising activity. Each fund-raiser will be approved in advance by the principal and assistant superintendent.Information required on the Online Fund-raiser Project Request Form include

1. Purpose of the fund-raiser,
2. Type of fund-raising activity (i.e., candy sale, carnival),
3. Date(s), time(s) and place(s) of the activity,
4. Name of the sponsoring organization,
5. Name and phone number of the organization's representative,
6. Name and phone number of the person(s) in charge of the fund-raiser,
7. Name and phone number of the person(s) who will be handling the money for the fund-raiser.

b) IRS Regulations

- The IRS prohibits tax-exempt organizations from requiring people to participate in fund-raisers. Likewise, Parent Organizations/Booster Clubs may not require an amount be "donated" in lieu of participating in the fund-raiser. People **may choose** whether or not to participate in a fund-raiser and may choose whether or not to donate to the Parent Organization/Booster Club. Furthermore, if a person decides not to participate, that person cannot be excluded from having the opportunity to benefit from the fund-raiser and cannot be penalized for choosing not to participate in the fund-raiser.

Furthermore, benefits given by a tax-exempt organization **cannot** be based on participation in a fund-raiser or based on revenues raised individually. Therefore, regardless if a person participates in a fund-raiser and regardless of the amount of revenue raised, that person cannot be denied the opportunity to receive an equal benefit.

Example: *High Spirit Booster Club is having a car wash fund-raiser to help reduce the cost of a trip to Florida for a competition.The cost of the trip is $20,000 for 20 people. Therefore, each person's cost for the trip before the fund-raiser is $1,000.*

*Of the 20 people participating in the trip, only 10 people participate in the fund-raiser and raise a total of $600.*

*The $600 must be split equally among the 20 people going on the trip, even though only 10 people participated in the fund-raiser.*

*Therefore, each person receives a benefit of $30 ($600 / 20). Now, each person's cost for the trip is $970 ($1,000 - $30)*

- The IRS discourages the use of individual accounts by Parent Organizations/ Booster Clubs. Parent Organizations/Booster Clubs must benefit the group as a whole, not its individual members.
  (See example above.)

**"Individual accounts" are those accounts used by a Parent Organization/Booster Club to credit *an individual* with revenues raised. The Parent Organizations/Booster Clubs would use these accounts to benefit *the individual* by offsetting *that individual's expenses* with the amount credited to *that individual* from the revenues raised.**

c) **Analysis of Fund-raiser**

Parent Organizations/Booster Clubs should use the online Fund-raising Proposal form to determine the anticipated amount to be raised by a f und-raiser. The Organization should also perform a profit analysis to determine if the fund- raiser was a success or failure. This type of analysis will help a Parent Organization/Booster Club decide whether or not to repeat a particular fund-raiser.

## Mailing Address

If the mailing address for the Parent Organization/Booster Club changes, immediately notify the District, the Texas Secretary of State, the Texas State Comptroller's Office, and the IRS. To avoid frequent mailing address changes, the IRS and the Texas State Comptroller's Office recommend that each Parent Organization/Booster Club obt ain its own post office box (PO Box) or private mailing box (PMB) to be used for official Parent Organization/Booster Club m ail. This address a nd box keys can be given e asily t o the new officers at the beginning of the year.

Please understand the importance of maintaining a consistent mailing address for the Parent Organization/Booster Club. First, you will save time since you will not have to update your address each year to the District, the Texas Secretary of State, the Texas State Comptroller's Office, the IRS, and your bank as you would if you used someone's home address. The District does not allow the use of campus addresses for Parent Organizations/Booster Clubs.

Second, Parent Organizations/Booster Clubs receive several important documents from these agencies throughout the year, and if the address changes frequently, some of these documents could be lost or misplaced. The IRS mails forms and other correspondence to Parent Organizations/Booster Clubs periodically.

If these forms are not completed and returned to the IRS within a specific time period, a Parent Organization/Booster Club could lose their tax-exempt status, thereby also losing their limited tax-exemption with the State of Texas and possibly face fines and penalties. The District does not recommend using a home address since officers change frequently.

For your convenience, IRS FORM 8822 for change of address can be located at

**https://www.irs.gov/pub/irs-pdf/f8822.pdf**

## Membership Dues

Parent Organizations/Booster Clubs may charge dues to their members (the parents); however, parents do not have to be members of the Parent Organization/Booster Club for their child(ren) to participate in the student group that receives benefits from Parent Organization/Booster Club activities. **Membership dues are separate from the expenses incurred by sponsoring a student group (i.e., trip expense, costume expense)**. Membership dues are associated with the parents being part of the Parent Organization/Booster Club and are in no way associated with the expenses related to that parent's child.

## Money-Handling Procedures

Money refers to cash, checks, money orders, or cashier's checks. The following are suggestions related to handling money to assist in ensuring proper accountability.

### a) Receiving Money

- The person receiving the money **while in the presence of the person turning in the money** should count all money received.
- The person receiving the money should give a receipt to the person delivering the money (both parties should retain their copy of the receipt).
- Any checks received should be restrictively endorsed immediately.
- Post-dated checks **should not be accepted** from any source.
- Receipts should indicate whether cash, check, money order, or cashier's check was received; date of the receipt; and signature of person receiving the money,

**IMPORTANT**

If a money order or cashier's check is received, the receipt should indicate the total check amount; brand name of the money order of the issuing bank's name of the cashier's check; and the complete check or money order number.

If a copy of the money order or cashier's check is made, the inclusion of this additional information on the receipt is not necessary.

- Copies or a list of checks, money orders, and cashier's checks received should be made to assist in recovery of money if these items are lost, stolen, or returned due to insufficient funds.

**b) Recording and Depositing Money**

- Prior to depositing money, at least two people should count the money.
- All money should be delivered to the Parent Organization/Booster Club Treasurer to deposit funds daily.
- Receipts should be reconciled with all money turned in and deposited.
- Money received should only be deposited in the Parent Organization's/Booster Club's account(s).
- Deposit slips should be retained and reconciled monthly to the account.

**c) Disbursing Money**

- Require two signatures on each check.
- Do NOT sign blank checks.

**d) Safeguarding Money**

- Have people that handle money bonded. This may protect against theft, including embezzlement, depending on the type of bond purchased.
- Do not keep any money in an unlocked drawer, unlocked filing cabinet, vehicle, or other unsecured place.
- Do not store the records of the money received (i.e., receipts, copies of checks) in the same place as the money. If records and money are stored together and a theft occurs, the record of the money may be taken along with the money. Subsequently, determination and recovery of losses would be more difficult.

- Money received and not yet deposited should not be used for purchases, check cashing, loans, advances, reimbursements, or for any other purpose.
- All unused checks should be kept safe and secure at all times.
- "Blank" checks should never be issued and checks should never be pre-si gned.

The sequence of check numbers should be accounted for when reconciling the bank statement to the Parent Organization's/Booster Club's books.

- **Issuing checks payable to "Cash" or to the "Sponsor" should be avoided**. The IRS may examine these transactions in more detail than other transactions. If a check must be payable to "Cash" or to the "Sponsor," keep detailed documentation of the expense or use of the funds.

**e) Carry-over Money**

- Any funds not used by the organization in a year merely carry over to begin the next year, however, all efforts should be made so that money fund-raised for students should be used for those students.
- The carry-over amount should only be enough to "begin business".

***Raffles ( The following raffle information was downloaded in July 2019 from the Texas Attorney General's website at***

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

"The Charitable Raffle Enabling Act ("CREA"), permits "qualified organizations" to hold up to two raffles per calendar year, with certain specified restrictions."

"The language of the law is very technical. If your organization is considering holding a raffle you should check the statute to be sure your organization qualifies."

Ken Paxton
Attorney General of Texas

## What does the law permit?

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.

## What is a "qualified organization"?

In general, a qualified organization is:

a) An association organized primarily for religious purposes that has been in existence in Texas for at least 10 years;

b) A non profit volunteer emergency medical service that does not pay its members other than nominal compensation;

c) A non profit volunteer fire department that operates fire fighting equipment and does not pay its members other than nominal compensation; or

d) A nonprofit organization that has existed for at least three preceding years and is exempt from federal income tax under Section 501(c), 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.

## What prizes may be offered?

An organization may offer any prize except money. “Money” is defined as coins, paper currency, or a negotiable instrument that represents and is readily convertible to coins or paper currency. If the raffle organizers offer a prize which they have purchased or have given other consideration for, the value of the prize may not exceed $50,000 or $250,000 if the purchased prize is a residential dwelling. There is no value limit on prizes donated to the organization. Texas lottery tickets may be purchased and offered as prizes, even though the tickets' payoff may exceed $50,000. The organization must have each raffle prize in its possession or must post a bond for the full amount of the value of the prize with the county clerk of the county where the raffle will be held.

## Is an organization required to register with the State before conducting a raffle?

No.

## What are the restrictions on how the raffle may be conducted?

- A qualified organization may hold only two raffles per [calendar] year and only one raffle at a time.
- Raffle tickets may not be advertised state wide or through paid advertisements. Each raffle ticket must state the name or address of the organization holding the raffle, the name of an officer of the organization, the price of the ticket, date prize is to be awarded and a general description of each prize to be awarded that has a value of over $10.
- A prize may not be money.
- Only members of the organization, or student organizations recognized by institutions of higher education selling on behalf of the institution, may sell tickets.
- No one may be compensated directly or indirectly for organizing or conducting a raffle, or for selling raffle tickets. The organization may not permit a non-member or other unauthorized person to sell or offer to sell raffle tickets.

## How may the proceeds from ticket sales be used?

Proceeds from ticket sales must be used only for the charitable purposes of the organization.

## Are there any penalties for conducting or participating in an unauthorized raffle?

Yes. Only raffles held according to the terms of the Raffle Enabling Act are authorized raffles. An unauthorized raffle is considered gambling under the Texas Penal Code. Conducting such a raffle is a Class A misdemeanor. Participating in an unauthorized raffle is a Class C misdemeanor.

## What law enforcement authorities may stop an unauthorized raffle?

A county attorney, district attorney or the attorney general may bring an action in state court to stop a violation or potential violation of the Charitable Raffle Enabling Act.

### Where can I get more information on the requirements for holding a raffle?

The law is Chapter 2002, Occupations Code, Texas Codes Annotated. If you have specific questions about the law, you should consult your attorney.

### Consumer Information

In Texas, the Office of the Attorney General (OAG) has a Consumer Protection Division that investigates complaints about deceptive trade practices, scams, or businesses violating consumer laws, including holding an unlawful raffle.

For more information, call the Attorney General's Consumer Protection Hotline at 1-800-621-0508, or contact your nearest Attorney General regional office.

| Location | Phone Number |
|---|---|
| Austin | 512-463-2185 |
| Dallas | 214-969-5310 |
| El Paso | 915-834-5800 |
| Houston | 713-223-5886 |
| McAllen | 956-682-4547 |
| San Antonio | 210-225-4191 |

File a complaint online by going to the Texas Attorney General's Consumer Protection Complaint Portal:
👉 https://www.texasattorneygeneral.gov/consumer-protection/file-consumer-complaint

You'll need to provide:

- Your contact information
- The business/person you're complaining about
- A description of what happened
- Any supporting documents (receipts, contracts, emails, etc.)

## Scholarships

Scholarships must be awarded based on a student's need or merit. The members of the committee selecting the scholarship recipients should not be related to any of the potential recipients. There should be a method of ensuring that the scholarship funds are used for their intended purpose by the recipients (for example, you could give the funds directly to the college or university for the student).

## Record Retention

Parent Organizations/Booster Clubs should establish a record file that is passed to the new officers each year. Some items need to be kept indefinitely while other items only need to be kept for a certain length of time. The record file should contain at least the

following items on a permanent basis:

**Permanent Records**

**Internal Records:**

- Parent Organization/Booster Club Registration & Approval Form
- Articles of Incorporation/Articles of Association
- Bylaws/Charter/Constitution
- Minutes from meetings

**State Records**

- Sales Tax Permit Application
- Sales Tax Permit
- Certificate of Incorporation from State of Texas (if applicable)
- State Sales Tax Exemption Notification
- State Franchise Tax Exemption Notification (if incorporated)

**Federal Records**

- Copy of IRS Form SS-4, Application for Employer Identification Number
- Copy of IRS Form 1023, Application for Recognition of Exemption, with all attachments
- Copy of IRS Form 8718, User Fee for Exempt Organization
- Determination Letter Request and copy of check sent to IRS with this form
- Acknowledgement of Your Request
- Determination Letter

For non-permanent records, the Texas State Comptroller's Office and the IRS have different retention periods. In addition, certain circumstances, such as fraud or failure to file, would allow the retention period to be extended beyond the normal requirement.

According to the Texas State Comptroller's Office, this office has four (4) years from the date the tax becomes due and payable in which to assess the liability. For more information please *visit https://comptroller.texas.gov/taxes/sales/faq/records.php*

The following information was obtained from the following link in July 2019:
*https://www.irs.gov/businesses/small-businesses-self-employed/irs-audits*

**How far back can the IRS go to audit my return?**

Generally, the IRS can include returns filed within the last three years in an audit. If we identify a substantial error, we may add additional years. We usually don't go back more than the last six years.

The IRS tries to audit tax returns as soon as possible after they are filed. Accordingly most audits will be of returns filed within the last two years.

If an audit is not resolved, we may request extending the statute of limitations for assessment tax. The statute of limitations limits the time allowed to assess additional tax. It is generally three years after a return is due or was filed, whichever is later. There is also a statute of limitations for making refunds. Extending the statute gives you more time to provide further documentation to support your position; request an appeal if you do not agree with the audit results; or to claim a tax refund or credit. It also gives the IRS time to complete the audit and provides time to process the audit results.

You don't have to agree to extend the statute of limitations date. However if you don't agree, the auditor will be forced to make a determination based upon the information provided.

You can find more information about extending a statute of limitations in Publication 1035, Extending the Tax Assessment Period, or from your auditor.

In considering the requirements of the Texas State Comptroller's Office and the IRS, the record file should contain at least the following items for a minimum of the current year and the four (4) previous years:

**Non-permanent Records**

**Internal Records**

- Financial Reports and Review Committee Reports
- All financial backup including checkbook and banks records
- Information related to donations received by a Parent Organization/Booster Club from individuals or businesses
- Financial Aid Guidelines

**State Records**

- Sales Tax Forms Filed (Quarterly or Annually)
- Copy of correspondence with the Texas Secretary of State and the Texas State Comptroller

**Federal Records**

- Copy of IRS Forms 990 or 990-EZ filed
- Copy of correspondence with the IRS

**Before discarding any records, confirm with the Texas State Comptroller's Office and the IRS that your organization is in good-standing and that no open items or issues exist related to the time period involving the records that you would like to discard.**

**Public Disclosure and Availability of Exempt Organizations Returns and Applications: Public Disclosure Requirements in General . Per the IRS " In general, exempt organizations must make available for public inspection certain annual returns and applications for exemption, and must provide copies of such returns and applications to individuals who request them. Copies usually must be provided immediately in the case of in-person requests, and within 30 days in the case of written requests. The tax-exempt organization may charge a reasonable copying fee plus actual postage, if any. The IRS must also make this same information publicly available.**
***https://www.irs.gov/charities-non-profits/public-disclosure-and-availability-of-exempt-organizations-returns-and-applicationspublic-disclosure-requirements-in-general***

## Student Fines and Fees List

Parent Organizations/Booster Clubs may have students or parents who do not submit money for fund-raisers or expenses, resulting in amounts owed to the Parent Organization/Booster Club. Since these amounts relate to Parent Organization/Booster Club activities, they cannot be placed on the school's Student Fines and Fees List. If a Parent Organization/Booster Club wishes to pursue recovery of these amounts, they must do so independently from the District and school.

**Example:** *High Spirit Booster Club held a catalog fund-raiser and $400 is still owed to the Booster Club by Trusty Smith, the father of Jane Smith, one of the students in the group they support. Trusty received the merchandise, but never paid for it. The Booster Club may pursue trying to recover the money or merchandise from Trusty. However, they may not contact the school to include the $400 on the school's Student Fines and Fees List as an amount owed by Jane Smith to the school.*

## Volunteer Hours

The District values the diversity of volunteer activity in the community, whether it is at home, in the community, or in the classroom. Accounting for such volunteer hours is essential since it impacts issues such as funding, program continuation, and communication. For example, many grants and federally funded programs require an accurate reflection of volunteer hours, and the State of Texas requires public school districts to facilitate parental involvement in their children's education. Therefore, please take a few moments to complete a Volunteer Hours form reflective of the many hours your Parent Organization/Booster Club has dedicated to our students.

# Appendix


Page

## Booster Clubs

### Samples

- Articles of Association A1.1
- Articles of Incorporation A1.3
- Bylaws of an Association A1.7
- Bylaws of a Corporation A1.14
- Financial Aid Guidelines A1.19
- Notice to the Bank of Changes in Authorized Account Signers A1.22
- Notice to the IRS of Changes in Officers/Board Members A1.23
- Notice to the Comptroller of Changes in Officers/Board Members A1.24

## District

### Helpful Information

- DistrictBoardPolicy GKD (Local) – Use of School Facilities B1.1

### Examples

- Tax-exempt Status/Donation Acknowledgment Form B2.1

### Forms Available to Use

- Contract forUseofSchool Facilities B3.1
- Facility Rental Fee Schedule B3.3
- Campus Fund Raising Plan B3.4
- Parent Organization Fund Raising Proposal B3.5
- Request for Food Sales and Service B3.6
- Parent Organization Donation Request B3.7

## State of Texas

### Helpful Information

- Texas Franchise and Sales Tax Information C1.1
- Texas State Tax Exemption Information C1.1
- Texas Public School Nutrition Policy C1.2

### Examples

- Approval of Articles of Incorporation C2.1
- Certificate of Incorporation C2.2
- Texas Sales & Use Tax Permit C2.3

# Appendix

Page

## Internal Revenue Service (IRS)

### Helpful Information

- Application forRecognition of Exemption – Section 501(c)(3) D1.1
- Contributions D1.2
- Exemption Requirements for 501(c)(3) D1.4
- Filing Requirements D1.7
- Unrelated Business Income Tax – General Rules D1.10
- Publication 557–Tax-exempt Organizations Tax D1.12
- Exempt Application Tips D1.13

### Examples

- Acknowledgement of Your Request D2.1
- Employer Identification Number (EIN) Assignment Notice D2.2
- Form 1023 – Application for Recognition of Exemption D2.3
- Determination Letter D2.4

# Samples



# ARTICLES OF ASSOCIATION
# [NAME] BOOSTER CLUB

## ARTICLE I – NAME

The name of this organization shall be the [School Name] [Activity] Booster Club, hereafter referred to as the "Club."

## ARTICLE II – PURPOSE

The Club is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code. The purposes of the Club are:

1. To support and promote the [Activity/Program] at [School Name].
2. To encourage parent, student, and community involvement in the program.
3. To raise funds to provide financial support for approved activities, equipment, events, and needs of the program.
4. To foster communication and cooperation between parents, students, faculty, and administrators in support of [School Name] and Fort Bend ISD.

## ARTICLE III – MEMBERSHIP

1. Membership shall be open to any parent, guardian, or supporter of students enrolled at [School Name] who are involved in [Activity/Program].
2. Membership dues, if any, shall be determined annually by the Executive Board.
3. Each member in good standing shall be entitled to one vote.

## ARTICLE IV – OFFICERS AND EXECUTIVE BOARD

1. **Officers** shall consist of, at minimum: President, Vice President, Secretary, and Treasurer. Additional officers may be established in the Bylaws.
2. **Duties of Officers:**
   - ***President:*** Preside at all meetings, serve as primary liaison with the school administration, and ensure compliance with District policy.
   - ***Vice President:*** Assist the President and perform duties in their absence.
   - ***Secretary:*** Record meeting minutes, maintain records, and handle correspondence.
   - ***Treasurer:*** Manage all funds, maintain financial records, and prepare reports.
3. The **Executive Board** shall consist of all officers and may include committee chairs as determined by the Bylaws.

## ARTICLE V – MEETINGS

1. The Club shall hold regular meetings at least [monthly/quarterly] during the school year.
2. The annual meeting shall be held each [spring] for the election of officers.
3. Special meetings may be called by the President or a majority of the Executive Board.

## ARTICLE VI – FINANCES

1. The Club's fiscal year shall begin on July 1 and end on June 30.
2. All funds shall be deposited in the Club's bank account(s) in the Club's name.
3. Expenditures shall be approved in accordance with the Bylaws.
4. No part of the net earnings of the Club shall benefit any member or individual.

## ARTICLE VII – DISSOLUTION

Upon dissolution of the Club, assets shall be distributed to [School Name] or another nonprofit organization within Fort Bend ISD that supports student education, in accordance with Section 501(c)(3) of the Internal Revenue Code.

## ARTICLE VIII – AMENDMENTS

These Articles may be amended by a two-thirds vote of members present at a meeting, provided written notice of the proposed amendment has been given at least 14 days in advance.

**CERTIFICATION**

Adopted this ___ day of _____, 20 .

President: _____ Vice President: _____

Secretary: _____ Treasurer: _____

# Fort Bend ISD Model Booster Club Bylaws

*Thesemodel bylawsmay beamendedtomeetthe specificneedsof theorganization, provided all amendments remain consistent with IRS requirements, Texas law, UIL rules, and Fort Bend ISD policies and procedures.*

---

**Article I – Name and Location**

**Section 1. Name**

The name of this organization shall be **[Insert Booster Club Name]**, hereinafter referred to as the **Club**.

**Section 2. Location**

The principal mailing address of the Club shall be **[Insert Mailing Address]**. Meetings of the Club may be held at any location within the boundaries of Fort Bend Independent School District (FBISD) or at another location approved by the Executive Board. (***Do not*** *use the mailing address of the campus).*

---

**Article II – Purpose and Structure**

**Section 1. Charitable Purpose**

The Club is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code. The purpose of the Club is to support the students and programs of **[Insert School Name]** by raising funds, providing volunteer assistance, and promoting activities that enhance student participation and achievement.

**Section 2. Independent Organization**

The Club shall be self-governing, self-supporting, non-commercial, non-sectarian, nonprofit, and nonpartisan. The Club shall not seek to direct the administrative activities of FBISD or control District policies.

**Section 3. Private Benefit Prohibited**

No part of the net earnings of the Club shall inure to the benefit of, or be distributable to, any officer, director, member, or private individual, except that the Club may pay reasonable compensation for services rendered and may reimburse authorized expenses incurred on behalf of the Club.

**Section 4. Political Activity Prohibited**

The Club shall not participate in or intervene in any political campaign on behalf of, or in opposition to, any candidate for public office, nor shall it attempt to influence legislation except as permitted under Section 501(c)(3) of the Internal Revenue Code.

**Section 5. Compliance**

The Club shall comply with all applicable federal, state, and local laws, including:

- FBISD Parent Organization Manual;
- FBISD Board Policies and administrative procedures;
- University Interscholastic League (UIL) rules, when applicable;
- Texas Comptroller requirements;
- Texas Secretary of State requirements; and
- Internal Revenue Service regulations governing tax-exempt organizations.

**Section 6. Dissolution**

Upon dissolution of the Club, and after payment of all liabilities, any remaining assets shall be distributed to the student activity fund of **[Insert School Name]** or to another organization that qualifies as tax-exempt under Section 501(c)(3) of the Internal Revenue Code, as determined by the membership.

---

**Article III – Membership**

**Section 1. Eligibility**

Membership is open to any parent, guardian, adult relative, or other adult supporter of a student participating in the program supported by the Club who agrees to uphold these bylaws and the policies of the organization.

**Section 2. Voting Membership**

Each family unit shall be entitled to **one (1) vote**. A family unit is defined as all adults residing in the same household who are supporting the same participating student(s).

**Section 3. Dues**

Annual membership dues, if any, shall be established by a majority vote of the members present at a regular meeting prior to the beginning of the fiscal year.

**Section 4. Good Standing**

A member is considered in good standing upon payment of any required dues and continued adherence to these bylaws and Club policies.

---

**Article IV – Officers**

**Section 1. Officers**

The elected officers of the Club shall be:

- President
- Vice  President
- Secretary
- Treasurer

Additional officers may be established by amendment to these bylaws.

**Section 2. Eligibility**

Any member in good standing may serve as an officer, except that employees of FBISD shall not serve in a financial capacity, including Treasurer, Fundraising Chair, or authorized check signer, unless specifically permitted under current District guidance.

*You may want to add, (1) Cannot be convicted of financial fraud involving a nonprofit, (2) Must complete officer transition requirements, and (3) Must comply with conflict of interest policy).*

**Section 3. Term of Office**

Officers shall serve a term of **one (1) year**, beginning on July 1 and ending on June 30, or until their successors are elected. No individual shall serve more than **two consecutive terms in the same office** unless approved by a two-thirds vote of the membership.

**Section 4. Duties of Officers**

**President**

The President shall:

- Preside at all meetings of the Club and Executive Board;
- Serve as the primary liaison with campus administration and the FBISD Internal Auditor;
- Appoint committee chairs, subject to Executive Board approval when required;
- Review the Club's financial position with the Treasurer on a regular basis;
- Ensure an annual financial review or audit is conducted; and
- Perform other duties customary to the office.

**Vice President**

The Vice President shall:

- Perform the duties of the President in the President's absence;
- Assist with the administration of Club activities; and
- Coordinate membership and volunteer activities unless otherwise assigned.

**Secretary**

The Secretary shall:

- Maintain accurate minutes of all meetings;
- Maintain current copies of bylaws, policies, and committee records;
- Maintain attendance records and membership lists;
- Handle official correspondence of the Club; and
- Maintain electronic and physical records of the organization.

**Treasurer**

The Treasurer shall:

- Maintain accurate financial records of all receipts and disbursements;
- Issue receipts for all funds received;

- Deposit funds within **seven (7) business days** of receipt, or sooner when significant amounts are collected;
- Reconcile bank accounts monthly;
- Present a detailed financial report to the Executive Board and membership at each regular meeting (including beginning balance, revenues, expense, ending balance, and budget comparison); If the club does not meet monthly, an email may be sent to the members with a recap of monthly financials.
- File required sales tax reports and annual IRS information returns;
- Maintain supporting documentation for all transactions;
- Provide records for the annual financial review or audit;
- Submit required annual documentation to FBISD by September 1; and
- Ensure continuity of financial records during officer transitions.

**Section 5. Removal and Vacancies**

An officer may be removed for failure to perform duties, violation of these bylaws, misuse of Club assets, or conduct detrimental to the organization by a two-thirds vote of the Executive Board after notice and an opportunity to respond. Vacancies shall be filled by majority vote of the Executive Board until the next regular election.

---

**Article V – Executive Board**

**Section 1. Composition**

The Executive Board shall consist of the elected officers and the immediate past president, if eligible and willing to serve.

**Section 2. Authority**

The Executive Board shall conduct the business of the Club between meetings of the membership, subject to the limitations of these bylaws. The Board may not amend the bylaws, approve the annual budget, or authorize dissolution of the organization without membership approval.

**Section 3. Quorum**

A majority of the Executive Board members shall constitute a quorum.

**Article VI – Elections**

**Section 1. Nominating Committee**

A Nominating Committee of at least **three (3) members** shall be appointed by the President and approved by the Executive Board no later than March 1 of each year. The committee shall not include any person seeking election to an office.

**Section 2. Nominations**

The Nominating Committee shall present a slate of nominees to the membership at least **fourteen (14) days** before the election meeting. Additional nominations may be made from the floor at the election meeting with the consent of the nominee.

**Section 3. Election Procedure**

Officers shall be elected by a majority vote of the members present at a meeting where a quorum is established. Elections shall be conducted annually no later than May 31. If more than one candidate is nominated for an office, voting shall be by written or electronic ballot.

---

**Article VII – Meetings**

**Section 1. Regular Meetings**

The Club shall hold at least **three (3) regular membership meetings** during each fiscal year, including one annual meeting for elections and approval of the budget.

**Section 2. Special Meetings**

Special meetings may be called by the President, by a majority of the Executive Board, or upon written request of at least ten voting members.

**Section 3. Notice**

Notice of membership meetings shall be provided at least **five (5) calendar days** in advance by email, website posting, social media, or other customary communication methods used by the Club.

**Section 4. Quorum**

A quorum for membership meetings shall be **ten (10) voting members** or **twenty percent (20%) of the voting membership**, whichever is less.

**Section 5. Electronic Participation**

Meetings may be conducted in person, virtually, or in a hybrid format when authorized by the Executive Board. Members participating electronically shall be considered present for purposes of quorum and voting.

---

**Article VIII – Financial Management**

**Section 1. Fiscal Year**

The fiscal year of the Club shall be **July 1 through June 30**.

**Section 2. Budget**

An annual budget shall be prepared by the Treasurer and approved by the membership prior to the beginning of each fiscal year. Expenditures not included in the approved budget that exceed **[Insert Amount]** shall require membership approval.

**Section 3. Bank Accounts**

All Club funds shall be maintained in financial accounts held in the name of the Club. The Club shall not use personal bank accounts, personal payment applications, or District accounts to hold organizational funds.

**Section 4. Authorized Signers**

The President, Treasurer, and one additional officer approved by the Executive Board shall serve as authorized signers. Related individuals shall not serve as authorized signers on the same account when practicable. Checks or electronic payments exceeding **[Insert Amount]** shall require approval by two authorized officers.

**Section 5. Financial Review**

The financial records of the Club shall be reviewed annually by an Audit or Financial Review Committee consisting of members who are not authorized signers on the Club's bank accounts. The completed review shall be presented to the membership and submitted to FBISD by September 1st or as required.

**Section 6. Restricted Funds**

Funds raised for a specific purpose shall be used only for that purpose unless otherwise approved by the donors or as permitted by law.

---

**Article IX – Conflict of Interest**

**Section 1. Disclosure**

Officers and committee chairs shall disclose any actual or potential conflict of interest (including family relationships or financial interest) involving financial transactions, contracts, or decisions of the Club.

**Section 2. Recusal**

Any individual with a conflict of interest shall abstain from discussion and voting on the matter giving rise to the conflict. The disclosure and recusal shall be recorded in the meeting minutes.

---

**Article X – Committees**

**Section 1. Standing Committees**

The Club may establish standing committees, including but not limited to:

- Membership Committee
- Fundraising Committee
- Banquet or Events Committee
- Scholarship Committee
- Audit or Financial Review Committee

Committee chairs shall be appointed by the President subject to Executive Board approval when required.

**Section 2. Scholarship Committee**

If the Club awards scholarships, the Scholarship Committee shall consist of at least three members who are not parents or guardians of applicants during the year of selection. Scholarship criteria shall be applied consistently and documented in writing.

**Article XI – Records and Officer Transition**

**Section 1. Records Retention**

The Club shall maintain financial records, meeting minutes, bylaws, tax filings, insurance documents, and other official records for at least **seven (7) years**, or longer if required by law.

**Section 2. Officer Transition**

Outgoing officers shall transfer all records, passwords, bank access information, electronic accounts, and organizational property to their successors within **fifteen (15) days** of leaving office. All organizational accounts shall remain under the control of the Club and not of any individual member.

---

**Article XII – Amendments**

These bylaws may be amended by a **two-thirds vote** of the voting members present at a regular or special meeting, provided that written notice of the proposed amendment has been distributed to the membership at least **ten (10) days** prior to the meeting.

---

**Article XIII – Parliamentary Authority**

The rules contained in the current edition of **Robert's Rules of Order Newly Revised** shall govern the Club in all cases in which they are applicable and not inconsistent with these bylaws or applicable law.

---

**Officer Certification**

The undersigned officers certify that these bylaws were adopted by the membership of **[Insert Booster Club Name]** on _____.

| Office | Name | Signature | Date |
|---|---|---|---|
| President | | | |
| Vice President | | | |
| Secretary | | | |
| Treasurer | | | |

Two officers of the organization are required to sign adopted bylaws or amendments before submission to Fort Bend ISD.

FILED
in the Office of the
Secretary of State of Texas
Jan 25 2025

Corporations Section

# ARTICLES OF INCORPORATION
# ABC HIGH SCHOOL BOOSTER CLUB

Texas Secretary of State's stamp of filing date

The undersigned natural person over the age of eighteen (18), acting as an incorporator, adopt the following Articles of Incorporation of ABC High School Booster Club:

## ARTICLE ONE, NAME

The name of the corporation is ABC HIGH SCHOOL BOOSTER CLUB.

## ARTICLE TWO, NON-PROFIT CORPORATION

The corporation is a non-profit corporation. When it dissolves, all of its assets will be distributed to the State of Texas or an organization exempt from taxes under the Internal Revenue Code Section 501(c)(3) for one or more purposes exempt under the Texas franchise tax.

## ARTICLE THREE, DURATION

The duration of the corporation is perpetual.

## ARTICLE FOUR, PURPOSES

The purposes for organizing the Corporation are to perform charitable activities within the meaning of Internal Revenue Code Section 501(c)(3) in Texas Tax Code Section 11. 18(c).

## ARTICLE FIVE, POWERS

Except as these Articles otherwise provide, the Corporation has all of the powers provided in the Texas Non-Profit Corporation Act. Moreover, the Corporation has all implied powers necessary and proper to carry out its express powers. The Corporation may reasonably compensate directors or officers for services rendered to or for the Corporation in furtherance of one or more of its purposes.

## ARTICLE SIX, RESTRICTIONS AND REQUIREMENTS

The Corporation may not pay dividends or other corporate income to its directors or officers, or otherwise accrue distributable profits, or permit the realization of private gain. The Corporation may not take any action prohibited by the Texas Non-Profit Corporation Act.

The Corporation may not take any action that would be inconsistent with the requirements for a tax exemption under Internal Revenue Code Section 501(c)(3), and related regulations, rulings, and procedures. Nor may it take any action that would be inconsistent with the requirements for receiving tax deductible charitable contributions under Internal Revenue Code Section 170(c)(2) and any related regulations, rulings, and procedures. Regardless of any other provision in these Articles of Incorporation, or state law, the Corporation may not:

1. Engage in activities or use its assets in manners that do not further one or more exempt purposes as set forth in these Articles and defined by the Internal Code and related regulations, rulings, and procedures except to an insubstantial degree.

2. Serve a private interest other than one clearly incidental to an overriding public interest.

3. Devote more than an insubstantial part of its activities to attempting to influence legislation by propaganda or otherwise, except as provided by the Internal Revenue Code and related regulations, rulings and procedures.

4. Participate in or intervene in any political campaign on behalf of or in opposition to any candidate for public office. The prohibited activities include publishing or distributing statements and any other direct or indirect campaign activities.

5. Have objectives characterizing it as an "action organization" as defined by the Internal Revenue Code and related regulations, rulings, and procedures.

6. Distribute its assets on dissolution other than for one or more exempt purposes. On dissolution, the Corporation's assets will be distributed to the state government for a public purpose, or to an organization exempt from taxes under Internal Revenue Code Section 501(c)(3) to be used to accomplish the general purposes for which the Corporation was organized.

7. Permit any part of the Corporation's net earnings to enure to the benefit of any private share holder or member of the Corporation or any private individual.

8. Carry on an unrelated trade or business, except as a secondary purpose related to the Corporation's primary, exempt purposes.

## ARTICLE SEVEN, MEMBERSHIP

The Corporation will have one or more classes of members as provided in the Bylaws.

## ARTICLE EIGHT, REGISTERED OFFICE AND AGENT

The street address of the Corporation's initial registered office is 4548 Another Avenue, Sugar Land, Fort Bend County, Texas. The name of the initial registered agent at the office is John Black, 4548 Another Avenue, Sugar Land, Fort Bend County, Texas.

## ARTICLE NINE, MANAGING BODY OF CORPORATION

The management of the Corporation is vested in its Board of Directors and such committees that the Board may from time to time, establish. The bylaws provide the qualifications, manner of selection, duties, terms, and other matters relating to the Board of Directors. The initial Board of Directors will consist of three (3) persons:

| NAMES | ADDRESSES |
|---|---|
| Jane Doe | 2334 Someplace Road<br>Houston, TX 77777 |
| Katy Smith | 557 Imsolost Avenue<br>Katy, TX 77888 |
| Mike Crosoft | 100000 Andstillgoing Road<br>Houston, TX 77999 |

The number of directors may be increased or decreased by amending the Bylaws. The number of directors may not be decreased to fewer than three.

**ARTICLE TEN, LMTATION ON LIABTLITY OF DIRECTORS**

A Director is not liable to the Corporation or members for monetary damages for an act or omission in the Director's capacity as Director except as otherwise provided by Texas statute.

**ARTICLE ELEVEN, INDEMNIFICATION**

The Corporation may indemnify a person who was, is, or is threatened to be made a named defendant or respondent in litigation or other proceedings because the person is or was a Director or other person related to the Corporation as provided by the provisions of the Texas Non-Profit Corporation Act governing indemnification.

As the Bylaws provide, the Board of Directors may define the requirements and limitations for the Corporation to indemnify directors, officers or others related to the Corporation.

**ARTICLE TWELVE, CONSTRUCTION**

All references in these Articles to statutes, regulations, or other sources of legal authority refer to the authority cited or their successors, as they may be amended from time to time.

**ARTICLE THIRTEEN, INCORPORATORS**

The name and address of the incorporator is TU EXPENSIVE a licensed attorney in the State of Texas, 999 Richman Road, Sugar Land, TX 79999.

**ARTICLE FOURTEEN, ACTION BY WRITTEN CONSENT**

Action may be taken by use of signed written consents by the number of members, directors, or committee members whose vote would be necessary to take action at a meeting at which all such persons entitled to vote were present and voted. Each written consent must bear the date of signature of each person signing it. A consent signed by fewer than all of the member, directors, or committee members is not effective to take the intended action unless consents, signed by the required number of persons, are delivered to the Corporation within sixty (60) days after the date of the earliest dated consent delivered to the Corporation. Delivery must be made by hand, or by certified or registered mail, return receipt requested. The delivery may be made to the Corporation's registered office, registered agent, principal place of business, transfer agent, registrar, exchange agent, or an officer or agent having custody of books in which the relevant

proceedings are recorded. If delivery is made to the Corporation's principal place of business, the consent must be addressed to the president or principal executive officer.

The Corporation will give prompt notice of the action taken to persons who do not sign consents. If the action requires documents to be filed with the Secretary of State, the filed documents will state that the written consent procedures have been properly followed. A telegram, telex, cablegram, or similar transmission by a member, or director, or committee member, or photographic, facsimile, or similar reproduction of the signed writing is to be regarded as being signed by the member, director, or committee member.

_____

Tu Expensive, Incorporator

THE STATE OF TEXAS
COUNTY OF HARRIS

I, a Notary Public for the state of Texas, do hereby certify that on August 31, 2020, personally appeared before me, TU EXPENSIVE , who being by me first duly sworn, declared that he is the person who signed the foregoing document as incorporator, and that the statements contained therein are true.

_____

Notary Public in and for the State of Texas

# YEE-HAW BOOSTER CLUB ASSOCIATION BY-LAWS

AMENDED: May 15, 20**24**

## ARTICLE I - NAME

The name of this organization shall be the YEE-HAW BOOSTER CLUB.

## ARTICLE II - OBJECTIVES

Sec. 1. This organization is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501 ( c ) (3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

No part of the net earnings of the corporation shall inure to the benefit of, members. Upon the dissolution of the organization, the Executive Committee shall, after paying or making provision for the payment of all of the liabilities of the organization, dispose of all of the assets of the organization exclusively for the purposes of the organization in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under section 501 ( c) (3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law), as the Executive Committee shall determine. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the organization is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

Sec. 2. This organization is organized to support the activities of the drill team or be distributable to, its members, trustees, officers, or other private persons, except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the paragraph above. No substantial part of the activities of the organization shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the organization shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these by-laws, the organization shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from Federal Income tax under section 501 (c) (3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by an organization, contributions to which are deductible under section 170 (c) (2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

## ARTICLE III - MEMBERSHIP DUES

Membership becomes automatic upon payment of dues.

## ARTICLE IV - OFFICERS AND THEIR ELECTION

Sec. 1. The Executive Board of this club shall consist of the following officers: President, 1st Vice-President, 2nd Vice-President, 3rd Vice-President, Secretary, Treasurer(s) and Parliamentarian.

Sec. 2. No person shall serve in the same office more that one consecutive year unless it is decided and voted upon to determine that it is the best interest of the club. Term of the office herein is defined as the period of May of current year until May of the following year at installation of Booster Club officers.

Sec. 3. Officers shall be elected by voice, unless there are nominations from the floor in which case the vote shall be by ballot. Nominations of officers shall be presented to the membership by a nomination committee at least one month prior to the election of the officers. The nomination committee shall consist of the club President as chairperson; the Yee-Haw Director; the Principal, at his or her discretion; and five other members appointed by the President. Two of the appointed members shall be from the Executive Committee and three from the membership at large, including one sophomore class representative, one junior class representative, and one senior class representative.

Sec. 4. These officers shall be elected annually in April and assume duty at the installation of officers at the May Booster Club meeting.

Sec. 5. Nominations from the floor may be made provided prior consent is obtained from the prospective nominee and these nominations are made at the time the nominating committee presents its slate to the membership.

Sec. 6. A vacancy occurring in an office shall be filled by a vote of the executive board.

Sec. 7. All officers are volunteers, and none are paid any compensation for services performed. As such, no officer shall incur any personal liability as a result of serving on this board.

## ARTICLE V - DUTIES OF OFFICERS

Sec. 1. The President shall preside at all meetings of the club, Executive Board, and the Executive Committee and shall be a member ex-officio of all committees and shall perform other duties usually pertaining to the office.

Sec. 2. The 1st Vice-President shall act as aid to the President and shall perform duties of the President in the absence of that officer and serve as chairperson of membership and special events.

Sec. 3. The 2nd Vice-President shall be responsible for procuring chaperones for all football games, contest trips, or other events which take place.

Sec. 4. The 3rd Vice-President shall be responsible for organizing all fund raising projects.

Sec. 5. The Secretary shall keep a record of all meetings of the club and of the Executive Board meetings and shall conduct the general correspondence of the club.

Sec. 6. The Treasurer(s) shall be custodian of all Booster Club funds and all disbursements of these funds under guidelines listed below.

1. Expenditures in excess of budgeted amounts will not be expended without board approval.

2. Receipts and "Request for Funds" forms must be presented to the Treasurer for reimbursement. No cash advances are allowed unless the item has already been budgeted for and funds are available.

3. The 3rd Vice-President (fund raising chairperson), the project chairperson, and the Treasurer shall be in charge of tabulating money at the end of each fundraiser. Duplicate receipts will be issued by the Treasurer with the Treasurer retaining the original and a copy given to the 3rd Vice-President.

4. The following signatures are to be maintained on the file at the financial institution in which the checking account is located:

   a. President of the Booster Club; and
   b. Treasurer(s) of the Booster Club.

   All checks are to have these two (2) signatures.

5. The Treasurer will be required to keep current and accurate ledgers indicating all accounts payable. At the end of his/her term, the Booster Club shall have an organizational committee conduct an

annual review of the organization's revenues/expenditures for the prior year. A copy of the report for the prior year will be submitted to the Principal's office and to the Internal Audit Department by September 1 of each year.

6. A financial disposition of Booster Club funds shall be presented monthly, with a financial statement given at the May meeting.

Sec. 7. The Parliamentarian will insure that all meetings are conducted according to Robert's Rules of Order.

## ARTICLE VI - MEETINGS

Sec. 1. A regular meeting of the Booster Club shall be held on the second Tuesday night of each school month unless otherwise provided by the club or the Executive Board with a seven-day notice.

Sec. 2. Fifty percent (50%) of the voting membership of the Booster Club, one of whom shall be authorized to open and preside over the meeting, shall constitute a quorum.

## ARTICLE VII - EXECUTIVE COMMITTEE

The Executive Committee shall consist of the officers of the club and the Yee-Haw Director. Its duties shall be to transact necessary business between club meetings and such other business as may be referred to it by the club; to approve the plans of work of the standing committee chairpersons; and to present reports at the regular meetings. Special meetings of the Executive Committee may be called by the President or by a majority of the committee's members.

## ARTICLE VIII - STANDING COMMITTEES

There shall be such standing committees created by the Executive Committee as may be required to promote the objectives and purposes of the club. The chairpersons of the standing committees shall be appointed or selected by the newly elected Executive Board. Their term of office shall be for one year.

**Standing Committees**

Scholarship
Father/Daughter Social
Photo Historian
Props
Publicity
Mother/Daughter Luncheon
Parent Socials
Sunshine (Thank Yous)
Costumes/ Sewing
Telephone

Standing Committees (continued)

Formal P.A.C.E.
Spring Show Banquet
Fundraising (i.e., Car Wash, Jazz Camp, Christmas Wrap, Candy Sales)

## ARTICLE IX - PARLIAMENTARY AUTHORITY

All meetings shall be governed by Robert's Rules of Order in cases where they are applicable and are not inconsistent with these by-laws.

The Booster Club has no authority to direct the Director, an employee of Totally Country High School, in any of her duties. The schedule of contest, rules of participation, method of earning letters, awards offices and all other criteria dealing with interschool programs are under the jurisdiction of the Director and the school administration.

## ARTICLE X - AMENDMENTS

These by-laws may be amended at any regular meeting of the organization by two-thirds vote of the designated quorum, provided notice of proposed amendment shall be given at the previous regular meeting.

## ARTICLE XI -STANDING RULES

Flowers or memorials shall be sent in case of death of a Yee-Haw member or immediate family member (mother, father, sister, brother). Cards are to be sent in all other instances.

All Booster Club projects must support the philosophy of the school administration.

## ARTICLE XII - VOTING

Membership in the Yee-Haw Booster Club is by family with one vote per family.

## ARTICLE XIII - AWARDS

Attendance awards shall be given only to the daughters of members who have missed no more than one (1) meeting during the year.

## ARTICLE XIV -ACADEMIC

An academic scholarship will be given to needy or deserving Yee-Haws as the funds are available. The scholarship recipient(s) will be decided by the Totally Country Scholarship Committee. The amount to be awarded shall be determined by the Executive Board when creating the annual budget.

## ARTICLE XV - FUNDRAISING

Sec. 1. All sales campaigns must be cleared through the Yee-Haw Director and the Totally Country Principal.

Sec. 2. All funds raised shall be for the purpose of supporting drill team activities by providing funds to cover costumes, uniforms, leotards, shoes, props, contest fees, contest travel expenses, refreshments, scholarships, or other necessary items required for participation on drill team and not being provided for drill team members by the high school or school district. Social events will be incidental to the purpose of fund raising activities, and drill team members are required to pay for participation in connection with same. Committee chairpersons, board members, and drill team director shall decide on the amount due from drill team members in connection with a social event.

## ARTICLE XVI - RETURN CHECK POLICY

Sec. 1. If more than one insufficient funds check is presented to the Booster Club by the same party, no further checks will be accepted, only cashier's check or money order.

Sec. 2. The party issuing an insufficient funds check must reimburse the Booster Club for the amount of the check plus any applicable fees within thirty (30) days of notification of insufficient funds.

## ARTICLE VII - DISSOLUTION:

Sec. 1. Upon dissolution, all assets are to be distributed to the school activity fund or another 501 © (3) organization. If at the time of dissolution, the named organization of their choice 1. ceases to exist, 2. does not accept the distribution, 3. is not exempt under 501 © (3) at the time of the dissolution, the assets shall then be distribution for one

or more exempt purposes within the meaning of section 501 © (3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or should be distributed to the federal government, or to a state or local government, for public purpose. Any such assets not disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the organization is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

**These bylaws were submitted and approved at the special Officer meeting on May 20, 2024.**

Officer _____ Date: _____

Officer _____ Date: _____

# BY-LAWS XYZ HIGH SCHOOL BOOSTER CLUB, INC.

## ARTICLE I

**1.1** **Name.** The name of this corporation is XYZ HIGH SCHOOL BOOSTER CLUB, INC. ("Corporation")

## ARTICLE 11

**2.1** **Purposes**. The Corporation is organized exclusively for educational and charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended ("Code"). The purpose or purposes for which the Corporation is organized are:

a. To sponsor and promote a chemical free prom night for graduating seniors of XYZ High School;

b. To educate high school students and the public about the benefits to themselves and others of a chemical free celebration of prom night;

c. To solicit and disburse funds to be used to support the above purposes.

## ARTICLE III

**3.1 Principal Office.** The principal office of the Corporation shall be located in Sugar Land, Fort Bend County, Texas.

**3.2 Registered Office and Registered Agent**. The Corporation shall have and contiguously maintain in the State of Texas a registered agent whose office is identical with such registered office, as required by the Texas Non-Profit Corporation Act. The registered office may be, but need not be identical with the principal office of the Corporation, and the address of the registered office may be changed from time to time by the Board of Directors.

## ARTICLE IV

**4.1 Administration.** The Purposes of the Corporation shall be carried out through conferences, committees and projects. The Corporation shall not seek to direct the administrative activities of the school or to control their policies.

**4.2 Non-Commercial**. The Corporation shall be non-commercial, non-sectarian and nonpartisan. No commercial enterprise or any candidates shall be endorsed by it. The name of the Corporation or its officers in their official capacities shall not be used in any connection with a commercial concern or with any partisan interest or for any purpose other than the regular work of the Corporation.

## ARTICLE V

**5.1 Membership**. The Corporation will have no members. The Corporation may, nevertheless, use the term "Members" to designate those persons having such privileges and status as the Board of Directors may determine. Such "Members" shall have no voting or other legal or equitable rights in the Corporation.

## ARTICLE VI

**6.1 General Powers.** The affairs of the Corporation shall be managed by its Board of Directors.

**6.2 Number and Qualifications.** The Board of Directors shall consist of the individuals who hold the offices of President, Vice President, Treasurer and Secretary of the Corporation. Membership in the Board of Directors shall be held exclusively and indefinitely by the individuals holding such offices. The initial Members of the Board of Directors are as follows:

| NAME | ADDRESS |
|---|---|
| Joe Smith | 222 Some Road, Houston, TX 77777 |
| Jane Doe | 724 Aroad Avenue, Houston, TX 77777 |
| John Black | 345 Another Avenue, Houston, TX 77777 |
| Mary Smithe | 889 Deadend Road, Houston, TX 77777 |

**6.3 Duties.** The duties of the Board of Directors shall be to transact necessary business.

**6.4 Quorum.** A majority of the Board of Directors shall constitute a quorum for the transaction of business at any meeting of the Board; but if less than a majority of the directors are present at the meeting, a majority of the Directors present may adjourn the meeting from time to time without further notice.

**6.5 Manner of Acting.** The act of a majority of the Directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, unless the act of a greater number is required by law or by these by-laws.

**6.6 Resolutions.** No resolutions may be adopted except by the Board of Directors.

**6.7 Informal Action by Directors.** Any action required by law to be taken at a meeting of the Board of Directors, or any action which may be taken at a meeting of the Board of Directors, may be taken without a meeting if a consent in writing setting forth the action so taken shall be signed by all of the directors.

## ARTICLE VII
## OFFICERS

**7.1 Officers.** The officers of the Corporation shall be a President, Vice President, Secretary and Treasurer. Officers shall take office at the first regular meeting and serve for a term of one year or until their successors are installed.

**7.2 Designation of Officers.** The officers of the Corporation shall be elected annually at the first regular meeting. Each officer shall hold office until his successor shall have been duly elected and shall have been qualified, or until his death, or until he shall resign or shall have been removed in the manner hereinafter provided.

**7.3 Vacancies.** Vacancies occurring during the term of office shall be filled by the Board of Directors.

**7.4 President.** The President shall be the principal executive officer of the Corporation and shall in general supervise and control all of the business and affairs of the Corporation. He or she shall preside at all meetings of the Corporation, the Board of Directors, and shall be exofficio member of all committees. He or she may sign, with the Secretary or any other proper officer of the Corporation authorized by the Board of Directors, any contracts or other instruments which the Board of Directors has authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board of Directors or by these By-laws or by statute to some other officer or agent of the Corporation; and in general he or she shall perform all duties incident to the office of President and such other duties as may be prescribed by the Board of Directors from time to time.

**7.6 Vice President.** In the absence of the President or in the event of his or her inability or refusal to act, the Vice President shall perform the duties of the President, and when so acting shall have all the powers of and be subject to all the restrictions upon the President. The Vice President shall be the Chairman of the Fundraising Committee.

**7.7 Treasurer.** If required by the Board of Directors, the Treasurer shall give a bond for the faithful discharge of his or her duties in such sum and with such surety or sureties as the Board of Directors shall determine. He or she shall have charge and custody of and be responsible for all funds and securities of the Corporation; deposit all such moneys in the name of the Corporation in such banks, trust companies, or other depositories as shall be selected in accordance with these By-laws; and in general perform all the duties incident to the office of Treasurer and such other duties as from time to time may be assigned to him or her by the President or by the Board of Directors. The Treasurer shall present a statement of account at every meeting of the Corporation and at other times when requested by the Board of Directors and shall make a report at the Spring and Fall meetings. The Treasurer's books shall be subject to audit annually by a committee of three members appointed by the President at the spring meeting. The Treasurer's books shall be closed by July 31 of the fiscal year (end of the fiscal year).

**7.8 Secretary.** The Secretary shall keep the minutes of the meetings of the members of the Board of Directors in one or more books provided for that purpose; give all notices in accordance with the provisions of these By-laws or as required by law; be custodian of the corporate records; keep a register of the address of each member which shall be furnished to the Secretary by each member; and, in general, perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to him or her by the President or by the Board of Directors.

## ARTICLE VIII
## CONTRACTS, CHECKS, DEPOSITS AND FUNDS

**8.1 Contracts.** The Board of Directors may authorize any officer or officers, agent or agents of the Corporation, in addition to the officers so authorized by these By-laws, to enter into contract or execute and deliver any instrument in name of and on behalf of the Corporation. Such authority may be general or confined to specific instances. All expenditures must be approved by the Board of Directors before they are made.

**8.2 Checks and Drafts.** All Checks, drafts, or orders for the payment of money, notes- or other evidences of indebtedness issued in the name of the Corporation shall be signed by such officer or officers, agent or agents of the Corporation and in such manner as provided in these By-laws or as from time to time determined by the Board of Directors.

**8.3 Deposits.** All funds of the Corporation shall be deposited from time to time to the credit of the Corporation in such banks, trust companies, or other depositories as the Board of Directors may select.

**8.4 Gifts.** The Board of Directors may accept on behalf of the Corporation any contribution, gift, bequest or devise for the general purposes or for any special purpose of the Corporation.

**8.5 Special Provision.** At the close of the fiscal year in 2010, the Corporation shall remit $500 to next year's Project Prom. In all succeeding years, at the close of the fiscal year, the Corporation shall remit $ 1,000 for use for the succeeding Project Prom.

## ARTICLE IX
## MISCELLANEOUS

**9.1 Books and Records.** The Corporation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its members, Board of Directors, and committees having any of the authority of the Board of Directors, and shall keep at the registered or principal office a record giving the names and addresses of the members entitled to vote. All books and records of the Corporation may be inspected by any member or his or her agent or attorney for any proper purpose at any reasonable time.

**9.2 Fiscal Year.** The fiscal year of the Corporation shall begin on the first day of September and end on the last day in August.

## ARTICLE X
## AMENDMENTS

**10.1 Amendments.** These By-laws may be amended at any regular or special meeting of the Board of Directors by a two-thirds vote of the members present and voting, following notices of the proposed amendment at a previous regular or special meeting of the Board of Directors.

## ARTICLE XI
## RULES OF ORDER

**11.1 Rules of Order.** Except as provided in these By-laws, the rules contained in Roberts Rules of Order Newly Revised shall govern the Corporation operation.

**Adopted**

IN WITNESS WHEREOF, we have hereunto set our hands this day and year shown below.

Dated: ____/____/____ _____
Joe Smith

Dated: ____/____/____ _____
Jane Doe

Dated: ____/____/____ _____
Mary Smith

# KICKS & SPLITS PARENT CLUB
# POLICY GUIDELINE: FINANCIAL AID

## DEFINITION

"Financial Aid" refers to financial support provided to individual Kicks & Splits team members from the Kicks & Splits Parent Club general fund.

## PURPOSE

As a member of the Kicks & Splits Dance/Drill Team, students incur expenses throughout the year that are offset by the Parent Club through financial contributions from team members and/or their parents/guardians. The purpose of Financial Aid is to reduce those expenses for individual(s) in a situation of financial hardship.

## ELIGIBILITY

Award of Financial Aid is determined by a Committee of the Parent Club Executive Board. Proof of financial hardship shall be provided in written form (see Procedure section). Eligibility is based on the income level test used by Fort Bend ISD for reduced price lunches. Eligibility is contingent upon good faith participation by the individual and/or parent(s) in the Club's fundraising activities.

## THE COMMITTEE

The Committee shall consist of the Dance/Drill Team Director, the President(s) and the Treasurer(s).

The Committee is responsible for a good faith determination of financial need while respecting the privacy of the individual(s).

Financial Aid decisions may not be made by a Committee member who is related to a sponsorship candidate; in the event of such a conflict, the related Committee member(s) shall be replaced by other member(s) of the Executive board as selected by the President.

**PROCEDURE**

Requestors should submit a Financial Aid application (see Sheet 3 of this document). Individual Kicks & Splits team members or prospective team members, and/or their parent(s), are encouraged to contact the Dance/Drill Director or the Parent Club President or Treasurer to discuss situations of financial hardship. Privacy of the individual shall be fully respected.

**MECHANISM**

No funds shall be disbursed directly to any individual.

Financial Aid funds shall be used only to reduce or eliminate the individuals' normal financial contribution to the GDPC.

Disbursement of funds shall be an internal accounting transaction in which funds are transferred from the Financial Aid Fund to the Contributions Account on behalf of the individual(s).

Financial Aid funds shall not be used for purchase of personal supplies on behalf of the individual(s).

**SCOPE**

The total amount of funds available for individual sponsorship in any fiscal year shall be limited to $1,500.00 or 1% of that year's total planned budget, whichever is the lower.

The maximum amount of sponsorship for any individual in any fiscal year shall be $500.00.

There is no limit on the number of individuals who may be sponsored in any fiscal year.

**ADMINISTRATION**

This policy shall be administered uniformly from year to year and shall be applied fairly and equitably to all requestors, without regard to talent or ability in any area (with the exception that the individual must be qualified as a team member according to the Kicks & Splits Constitution).

**DOCUMENTATION**

A case history file shall be maintained in accordance with IRS regulations for tax-exempt organizations.

Adopted _____ 2024

# Financial Aid Guidelines

## KICKS & SPLITS PARENT CLUB
## FINANCIAL AID APPLICATION FORM

1.If your total household income is the same or less than the amounts on the chart below, your Kicks & Splits Team Member is eligible for consideration of Financial Aid from the Kicks & Splits Parent Club.

**INCOME CHART**

| Household Size | Annual | Monthly | Weekly |
|---|---|---|---|
| 2 | $20,813 | $1,735 | $401 |
| 3 | $26,178 | $2,182 | $504 |
| 4 | $31,543 | $2,629 | $607 |
| 5 | $36,908 | $3,076 | $710 |
| 6 | $42,273 | $3,523 | $813 |
| For each additional member add | +$5,365 | +$448 | +$104 |

* Based on the 2023-24 income levels for District students to receive reduced price lunches.

2.**Required Information:**
Name of Kicks & Splits Team Member: _____

**HOUSEHOLD MEMBERS AND MONTHLY INCOME**

| NAME | Gross Monthly Earnings | Monthly Income from Welfare, Child Support, Alimony | Monthly Income from Pensions, Retirement, Social Security | Any Other Monthly Income |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Signature of Adult Household Member: _____

Printed name: _____

Address: _____

Date:

_____/_____/_____

3. **Notes:** Award of Financial Aid is subject to availability of GDPC funds and is subject to the provisions contained in the GDPC Financial Aid Policy Guideline.

A1.21

# Notice to Bank of Changes in Authorized Signers

## Go Team Go Booster Club

**PO Box 9622**
**Sugar Land, TX 77479**

June 20, 202X

Silver Bank
6577 Mining Road
Tarnished, TX 66978

Re: Account #552113
Go Team Go Booster Club, EIN: 76-9999999

To Whom It May Concern:

On June 30, 202X the executive board of Go Team Go Booster Club will resign to coincide with the end of the fiscal year. On July 1, 202X, the newly elected officers will assume responsibility for the organization. Therefore, please make the following changes to this bank account's status and authorized signers as of July 1, 202X:

- Remove the following people from the list of authorized signers on the account:

| | | |
|---|---|---|
| Mickey Mouse, Vice-President<br>281-553-7588 | Donald Duck, Treasurer<br>281-552-1255 | Peter Pan, President<br>281-552-7755 |

- Authorize the following three people as signers on the account:

| | |
|---|---|
| Snow White, 2010-11 President | Ph: 281-459-6633 |
| Minnie Mouse, 2010-11 Vice-Pres. | Ph: 281-552-5570 |
| Daffy Duck, 2010-11 Treasurer | Ph: 281-552-1232 |

We appreciate your assistance with these transition details. If you have any questions, please contact one of the officers listed below.
Sincerely,

| | | |
|---|---|---|
| Mickey Mouse, Vice-President | Donald Duck, Treasurer | Peter Pan, President |

Go Team Go Booster Club is a 501(c)(3) tax-exempt organization.

A1.22

# Notice to Bank of Changes in Officers/Board Members

## Go Team Go Booster Club

**PO Box 9622**
**Sugar Land, TX77479**

June 20, 202

Internal Revenue Service
TE/GE Room 4010
PO Box 2508
Cincinnati, OH 45201

Re: Go Team Go Booster Club

EIN: 76-9999999

To Whom It May Concern:

On June 30, 202X the executive board of Go Team Go Booster Club will resign to coincide with the end of the fiscal year. On July 1, 202X , the newly elected officers will assume responsibility for the organization. Attached is a list of the incoming board members. Our bank has been notified of this change as well. We are furnishing this record in accordance with IRS Letter 1045.

We appreciate your assistance with these transition details. If you have any questions, please contact one of the officers listed below.

Sincerely,

| _____ | _____ | _____ |
|---|---|---|
| Mickey Mouse<br>Assistant Treasurer<br>281-553-7588 | Donald Duck<br>Treasurer<br>281-552-1255 | Peter Pan<br>President<br>281-552-7755 |

(Attach a list of the new officers including their name and address.)

A1.23

# Notice to Comptroller of Changes in Officers/Board Members

# Go Team Go Booster Club

**PO Box 9622**
**Sugar Land, TX 77479**

June 20, 202

Exempt Organizations
PO Box 13528
Austin, TX 78711

Re: Go Team Go Booster Club

EIN: 76-9999999

To Whom It May Concern:

On June 30, 202X the executive board of Go Team Go Booster Club will resign to coincide with the end of the fiscal year. On July 1, 202X , the newly elected officers will assume responsibility for the organization. Attached is a list of the incoming board members for your records. Our bank and the IRS have been notified of this change as well.

We appreciate your assistance with these transition details. If you have any questions, please contact one of the officers listed below.

Sincerely,

| | | |
|---|---|---|
| Mickey Mouse<br>Assistant Treasurer<br>251-553-7588 | Donald Duck<br>Treasurer<br>251-552-1255 | Peter Pan<br>President<br>251-552-7755 |

(Attach a list of the new officers including their name and address.)

A1.24

# From the District...



# *Fort Bend Independent School District*

## *TAX-EXEMPT STATUS / DONATION ACKNOWLEDGMENT FORM*

Fort Bend Independent School District is a public school district and is a political subdivision of the State of Texas. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501(c)(3). However, the District is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170(c)(1). This section states that a charitable contribution means a contribution or gift to or for the use of:

> "A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes."

The District may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. These charitable contributions are deductible by the donor on their tax return. The federal identification number of Fort Bend Independent School District is #74-6025253.

Contributions may be made to the District, District schools, or various District groups and clubs. ***However, the District's tax-exempt status does not apply to various parent or community organizations, such as PTOs and Booster Clubs, who work with the District.*** These organizations are separate entities from the District and must apply for their tax-exempt status under Code Section 501(c)(3). Evidence of their tax-exempt status would be a Letter of Determination from the IRS.

Example

***Fort Bend Independent School District greatly appreciates the support of:***

Name of Donor (Company or Person): Daddy Warbucks Drama Booster Club

Address: 2225 Annie Avenue
Hollywood, TX 77493

Contact Name / Phone Number: Daddy Warbucks / 281-555-1122

***through the donation of:***

$25,000.00 Check #00017

DescriptionofItem(s)Donatedand/orMonetaryContributionReceived

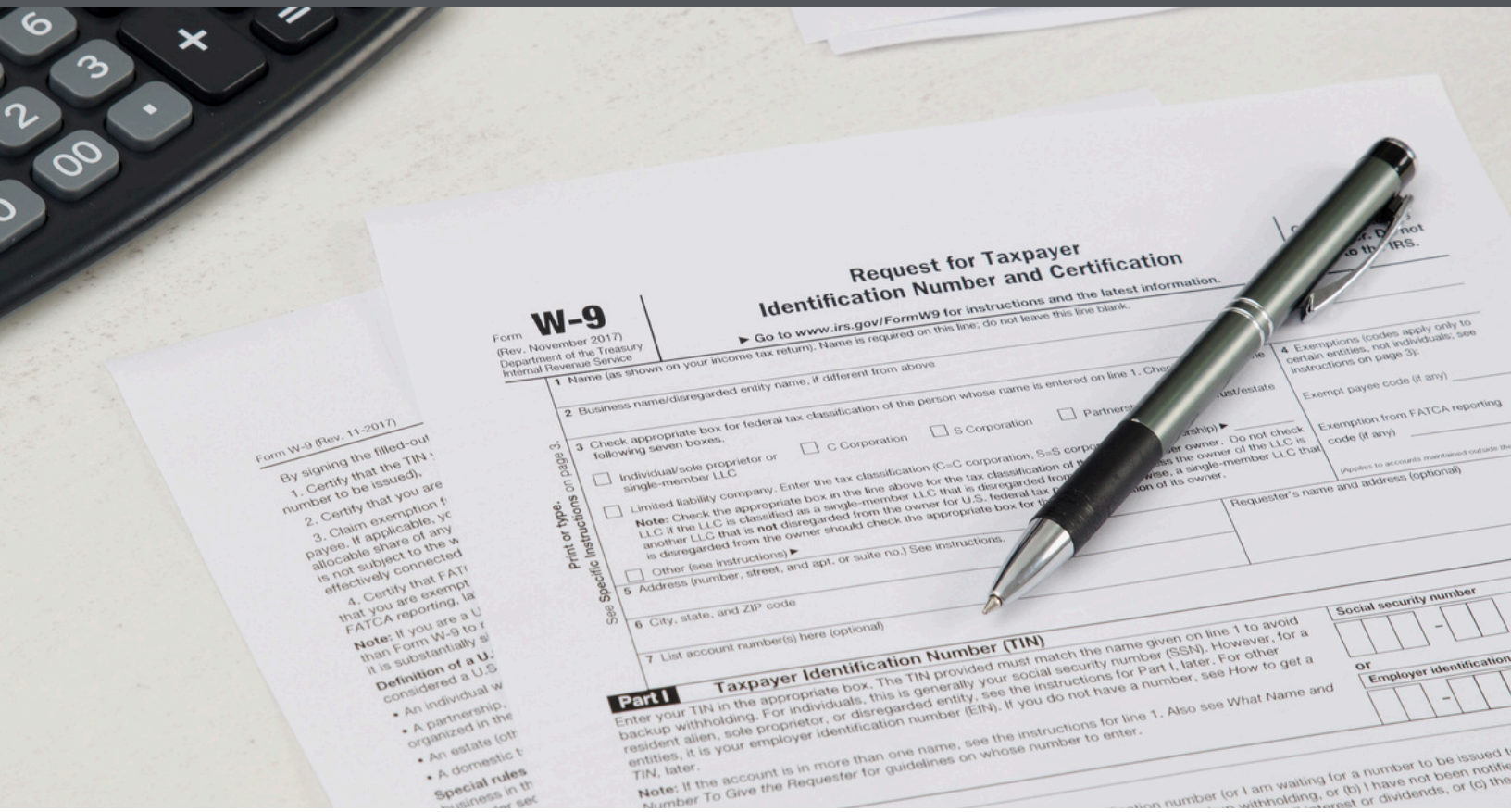
***This support will assist the District in continuing to improve the educational environment.***

| Print Name of District Employee Receiving the Donation | Signature of District Employee | |
|---|---|---|
| Jane Doe | *Jane Doe* | |
| **Title of District Employee** | **School or Location / Department** | **Date** |
| FinancialSecretary | HannaganHighSchool/Principal'sOfc | 2-29-20 |

| ***FORM DISTRIBUTION*** | |
|---|---|
| WHITE | DONOR |
| YELLOW | PAM SCOTT, ISC - SOUTH |
| PINK | PERSON RECEIVING DONATION |

B2.1

# Forms Available to Use



# RESERVATION GUIDELINES

## Facility Use for Non-School Purposes

The Board of Trustees permits and encourages the use of District facilities in a manner that best serves the needs of the District community within the laws, rules and regulations that govern the operation of a public independent school district.

For clarification purposes in this document and the corresponding policies, regulations or forms, the term "Fort Bend ISD group" is defined as school groups such as FBISD athletic teams, National Honor Society, and other school-related groups. A "non-Fort Bend ISD group" is defined as all other groups regardless of classification.

### Availability

District Administration has the authority to cancel a non-school use of its facilities if, but not limited to, an unexpected conflict arises with a District activity, there is a campus or District crisis, there is a maintenance failure that would render the facility unusable or if weather conditions prohibit the opening of the facility. District athletic fields and school grounds are not available for use if heavy rains have occurred within 48 hours prior to a scheduled event. Currently, the District only allows use of the Middle School and High School athletic fields.

All persons or groups that have had an event cancelled by the District that would like to reschedule must do so by accessing the District's online facility rental system, Facilitron. There are no verbal negotiationsor approvals for
"make-up" days.

### Rental Contract Approval

All non-school use of facilities, including athletic fields and school grounds, must be reserved by accessing the District's online facility rental system, Facilitron. To qualify, the following apply:

- all accounts must be in good standing
- all insurance requirements must be met
- no prior issues with conduct, misuse of facilities or damages to facilities

### Reservations

Groups or organizations considering rental of one or more of the District-wide facilities must use Facilitron. The reservation process is user friendly and efficient. Renters will be able to access photos and descriptions, see real- time availability, get estimated quotes, and pay online.

Renters can view and request all district facilities at https://www.facilitron.com/fbisd77479 or go to the Fort Bend ISD website / Community / Facility Rentals. Although the process of requesting/approval/management of facility use is now digital, what is implemented on Facilitron remains the same as dictated by Fort Bend Independent School District's board policies on facility use. Fort Bend Independent School District's administrative staff will make final decisions on all facility use requests.

Facilitron will assist with the set-up of organizations and user accounts, including verification of non-profit status (if applicable). Please note at this time Fort Bend Independent School District does not distinguish between a non-profit and a for-profit organization regarding rental fees. Facilitron will also collect payment and proof of insurance (certificate of insurance) on Fort Bend Independent School District's behalf. Payments can be submitted conveniently on Facilitron. Payment options include major credit cards, checks, ACH/eCheck, and Paypal. Proof of insurance (certificate of insurance) can also be conveniently uploaded into the system.

Moving forward, the only way to request use of a district facility is by creating a Facilitron account and submitting a request online. If you need assistance setting up an account and/or submitting a facility use request, you can contact Facilitron directly at support@facilitron.com, by calling them at 800-272-2962 ext. 1, or by visiting their website at https://support.facilitron.com/support/home.

All requests for facility rental by non-Fort Bend ISD groups can begin submitting their facility use requests as follows (unless otherwise communicated):

- Fall Sports – First day to submit requests is July 2
- Spring Sports – First day to submit requests is November 2
- Summer Sports – First day to submit requests is February 2
- Facilities, to include athletic areas, will not be available for reservation July 1 – July 31 each year in order to allow for a "resting period".
- Requests for Baines and Thornton Middle Schools and Ridge Point High School for football and track will go through SPLID. For more detailed information, please contact FBISD Facility Rental Coordinator.

The new electronic reservation process for all District facilities is as follows:

1. The individual requesting the facility must create an account through Facilitron and/or log into Facilitron to submit the request.

2. Once the selections are made, the request will be routed to the appropriate district officials with the final approval or denial being with the Assistant Director of Enterprise Funds typically within 3 to 7 business days.

3. Facilitron will calculate your selections and provide you with an immediate estimate of your rental request.

4. If a multiple month-use contract is approved for your group, the full estimated monthly payment amount must be paid for the upcoming month by the 1st of each month prior to that month's use. If the payment is not received at least seven (7) days prior to the first scheduled day of use, the reservation will be cancelled for nonpayment. Adjustments based on usage will be billed in the following month.

5. If a renter has a balance for whatever reason, or has not paid first month's rent prior to the date of use the renter will not be permitted access to the premises.

6. Renter must upload a certificate of general liability insurance with per occurrence limits of at least one million dollars and with the district as co-insured party prior to facility use. Facilitron will verify your insurance. If your insurance is not verified within seven (7) days of your use date, your reservation will be cancelled.

7. A request that is for an athletic facility (outdoor or indoor) will route first to the Office of the Director of Athletics (for District Athletic facilities) and the campus principal or their designee (for High School and Middle School athletic fields) for approval to use their campus, then to Enterprise Funds for final approval.

8. A request that is for an indoor rental space will route first to the campus principal or their designee (for High School, Middle School and Elementary School) for approval to use their campus, then to Enterprise Funds for final approval.

9. If the concessions are requested, the request will route to the Office of the Director of Child Nutrition for approval and scheduling of CND staff supervisor and the campus principal or their designee for approval to use their campus. The Office of Enterprise Funds should notify the applicant that costs for kitchen facilities are not included in the estimates.

10. The renter will receive email notifications from Facilitron that notify them of the status of their reservation request.

11. The Enterprise Funds Department will make available on the Facility Rentals webpage via the District website, a copy of Board Policy GKD(LOCAL) and current fee schedule

12. A non-refundable $25 administrative fee applies to each rental reservation submittted for use.

13. ALL renters pay at least the $25 Processing Fee up front. The $25 Processing Fee is non-refundable, but can be credited towards the rental if approved. Any request submitted without the $25 payment will be immediately declined. To only pay $25 non-refundable fee when you submit your request do the following:

    a. Select the "pay by mail" option
    b. Call Facilitron to ensure the payment processed accordingly

Approval to use District facilities, when made available, will be based on first-come, first-served basis. The District shall have first priority of facility use and may cancel any agreement of any facility prior to the event if the District determines that it must use the facility for a function directly related to the operation of the District. The District also reserves the right to adjust or restrict the hours of use by any group or organization in order to accommodate a function directly related to the operation of the District or to accommodate the greatest number of requests.

The use of facilities is restricted to participants or guests associated with the organization/event that have not been authorized by the District. Subleasing is prohibited.

**Facilities Use Event Supervisor**

The Enterprise Funds department requires each organization or group approved for a large event, i.e., tournaments, track meets, bowl games, festivals, recitals, conferences etc. will have a FBISD Event Supervisor assigned to your event to oversee and engage with your organization as the District's lead person at the rate of $40 per hour. The Event Supervisor's role is outlined in *Exhibit A*.

**Designated Holidays and Non-Instructional Day Use**

District facilities will be closed on official District holidays unless permission is granted otherwise by the Enterprise Funds Department:

New Year's Day
Martin Luther King Day
Good Friday
Easter Sunday
Memorial Day
Independence Day (July 4 and specified weekday as applicable)
Labor Day
Thanksgiving Day
Christmas Eve
Christmas Day
New Year's Eve

If permission is granted for use, all employee service hours worked on designated holidays will be billed at a holiday premium rate equivalent to two times the rate specified as employee fees on the District Facility Use Fee Schedule.

District facilities operate with a regular staff and schedule on the instructional days designated on the District's instructional calendar. On non-instructional days, access to facilities may be limited due to changes in custodial hours and staff on these days.

**Insurance**

Groups or organizations shall maintain, at their sole cost and expense, comprehensive general liability insurance from a company authorized to do business in the State of Texas in which the group or organization is named as the insured and Fort Bend ISD is named as an additional insured with limits that meet or exceed those established by the District Risk Manager for the period of time set forth in the Facility Use Terms and Conditions agreed to when a reservation has been submitted. The insurance policy must reflect that it is primary and not secondary or contributory with any insurance maintained by the District and may not be canceled prior to the conclusion of the term of the Facility Use Agreement. Cancellation of insurance shall also cancel the Facility Use Agreement until proof of insurance can be provided to the District. Each insurance policy must require that the insurer send notice

## Rental Fees and Terms & Conditions

### Athletic Facility Rental Rates

| ATHLETIC FACILITY | HOURLY RATES - Rental | HOURLY RATES - Lights | FLAT RATE – Scoreboard/Press Box |
|---|---|---|---|
| Baseball/Softball Fields | 30 | 20 | 80 |
| Mercer Stadium | 195 | 125 | 80 |
| Wheeler Field House | 85 | 50 | 80 |
| Hall Stadium | 195 | 125 | 80 |
| Hopson Field House | 85 | 50 | 80 |
| Old Kempner Stadium | 50 | 20 | 80 |
| Old Kempner Track | 55 | 20 | 80 |
| High School Football Competition Field | 30 | 20 | 80 |
| High School Track | 55 | 20 | 80 |
| High School Tennis Court | 20 | 10 | 0 |
| Middle School Football Competition Field | 30 | 20 | 80 |
| Middle School Track | 55 | 20 | 80 |
| Middle School Tennis Court | 20 | 10 | 80 |

### Campus Rental Rates – Hourly (2-hour minimum)

| | High School | Middle School | Elementary School |
|---|---|---|---|
| COST RECOVERY | 30 | 20 | 35 |
| Auditorium | 275 | N/A | N/A |
| Band Hall | N/A | N/A | N/A |
| Cafeteria / Commons | 110 | 100 | 85 |
| Choir Hall | N/A | N/A | N/A |
| *Classroom | 30 | 20 | 35 |
| Computer Lab | N/A | N/A | N/A |
| Conference Room | N/A | N/A | N/A |
| Dance Room | N/A | N/A | N/A |

| | High School | Middle School | Elementary School |
|---|---|---|---|
| Grounds (playground, open | N/A | N/A | N/A |
| Gym | 90 | 85 | 85 |
| Hallways | N/A | N/A | N/A |
| Kitchen | N/A | N/A | N/A |
| Library | N/A | N/A | N/A |
| Lobby | N/A | N/A | N/A |
| Music Room | N/A | N/A | N/A |
| Parking Lot | 25 | 25 | 25 |
| Theatre / Stage | N/A | N/A | N/A |

RED = rented at the discretion of Enterprise Funds

## EMPLOYEE SERVICE RATES – Hourly (2-hour minimum)

Employee Service Rates apply to renters *(*currently under review)*

| | |
|---|---|
| Event Supervisor | $40 |
| Natatorium Supervisor | $40 |
| Custodian Indoor Events* / Athletic Outdoor Events* | $40 / $25 |
| Holiday Premium Custodian Rate | $80 |
| Food Service Employee | Variable |
| Maintenance / Grounds Employee | N/A |
| Auditorium Lights & Technician / Student | $40 / $25 |
| Lifeguard | N/A |
| Police Officer | $40 |
| Wellness Monitor | $40 |

## Required Deposits

Deposits apply to all Renters

| | |
|---|---|
| Non-refundable processing fee | $25 |
| Refundable kitchen/concession deposit | $500 |

## Other Fees That May Apply

Fees apply to all Renters

| | |
|---|---|
| Setup Fee (outside of normal request) | $25 |
| Non-Compliant Food Truck Fee | $25 |
| COVID-19 Sanitation Fee | $60 |

A flat rate will be assessed for the following (applies to all groups / organizations that requests use):

Scoreboards/Press Box – All fields, field houses $80 / flat

Scoreboards – High/Middle School gyms $80/flat

Fees are subject to change and are determined at the sole discretion of the District. There are no exceptions to fees.

**Fort Bend ISD Fundraiser Request/Approval System**
**activityfunddropbox@fortbendisd.gov**

# Fundraisers

Fort Bend ISD requires that all fundraisers be reviewed and approved by the principal and assistant superintendent before being held. This allowsthe district to be sure that all appropriate laws and policies are followed and helps protect the district, clubs, and organizers from potential problems and scheduling conflicts.

A fundraiser should not begin before final approval (from the assistant superintendent) is given.

The submitter will receive a confirming email when the fundraiser is approved.

The details of the fundraiser request will remain online and may be reviewed and reprinted at a later date.

If you have questions about the process, ask at your campus.

**Parent Organizations** established in Fort Bend ISD are required to have their fundraisers reviewed and approved by the principal and assistant superintendent before being held. This allows the district to be sure that all appropriate laws and policies are followed and helps protect the district, clubs, and organizers from potential problems and scheduling conflicts.

**Campus and Student Activity Funds** are deposited by school staff into the District or school's bank account and are controlled by the school, under the direction of a staff sponsor and the principal. Campus Activity Funds are schoolwide funds such as "General","Library" and "Yearbook". Student Activity Funds are student clubs and the faculty fund.

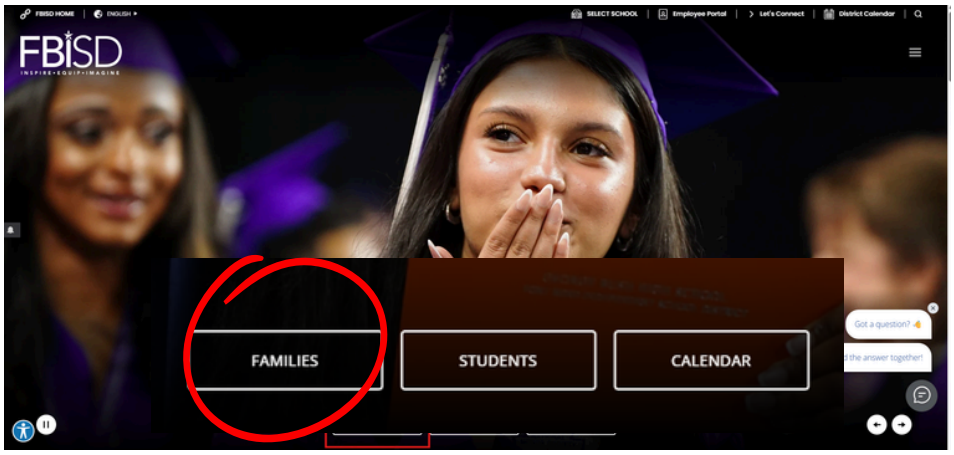
# FYI...

ParentOrganizations are PTOs, PTAs, booster clubs, and other parent organizations which are established to promote school programsor complement student groups or activities. Even though a parent organization/booster club works very closely with the District, it is a ***separate entity*** from the District. The funds raised by the organization are deposited into the parent organization's bankaccountand arecontrolled by its officers.

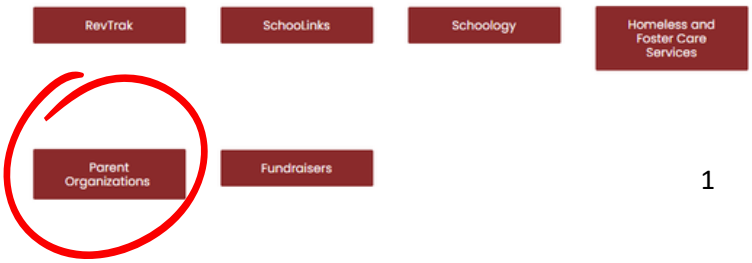
---

Direct link is: https://fundraisers.fortbendisd.gov/

Or access the fundraiser request system from the Fort Bend ISD website. www.fortbendisd.gov
Choose the "*Families*" tab.




Then see link at the bottom of the page:



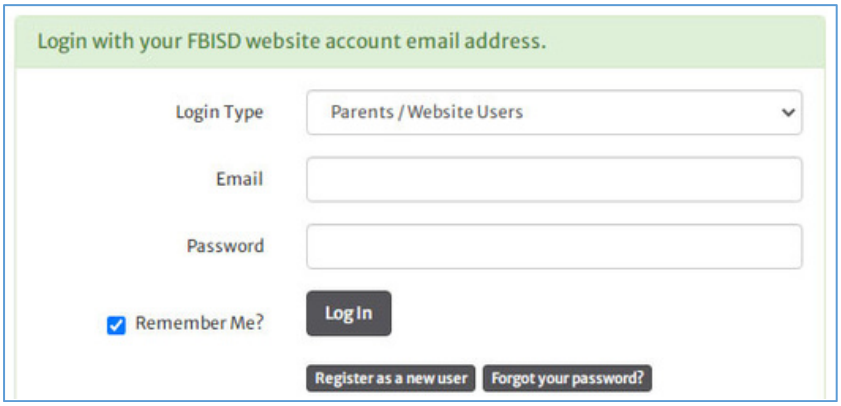
**Register:**

**First time users will register. Users with a pre- 12/09/2020 user id login will also need to register.**

1. Provide your Email address;
2. Choose a password <must be at least 6 characters with at least one Upper Case Letter, one Lower Case Letter, one digit, and one special character>
3. Confirm Password
4. Provide your phone number, first name and last name
5. A confirmation email will be sent to your email address for you to compete the registration process

**Log in:**

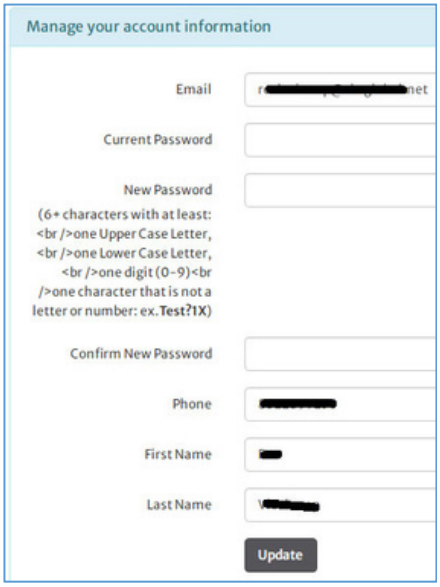
Parent organization reps: be sure to choose the correct "Login Type" as shown below.




**If you want to change your password:**

Click on your name a the top-right of your screen



## The fundraiser request process is as follows:

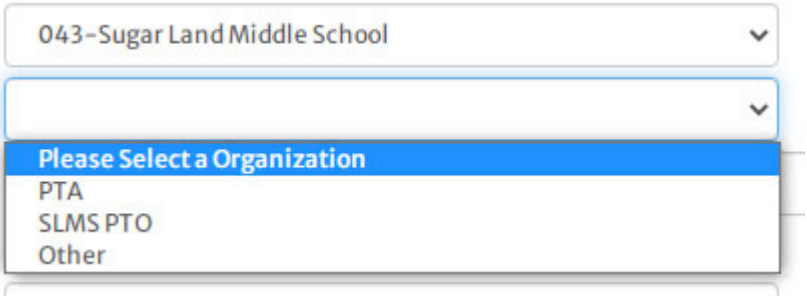
1. In the menu, choose Fundraisers/New Fundraiser Request to begin a new fundraiser request or Fundraisers/Search to retrieve one that you have previously saved.
2. Save to finish later if you do not have all the required information ready.
3. Click "Submit for Approval" and an email will be sent to the principal for his/her review (it will be approved or denied, or you may be contacted with a request to modify or add additional information). Once submitted, you will be unable to edit the request. (If you ever need to make edits, ask for the status to be changed back to "not submitted.")
4. Once approved by the principal, the Assistant Superintendent will be notified for his/her review and approval. (If food is to be sold or served on campus during the school day it will go to Child Nutrition first.) The school day is defined as the midnight before to 30 minutes after the end of the school day. Once all approvals are given, you will be notified by email and
5. you may proceed with the fundraiser.

**Choose "New" or "Search" at the "Fundraisers" dropdown**




A. New fundraiser request:

Choose your school from the dropdown, then see the pre-loaded organization names. If yours is not listed, choose "Other" and you will be able to provide your organization name at the neXt field.



**Tell us some useful detailed information**

1. Fundraiser name: give it a useful name
2. Dates to/from: be specific
3. Proposed location: be specific
4. Estimated profit range): your best guess
5. Proposed use of funds: why are you needing to raise this money?
6. Vendor name:
7. Provide a detailed description of proposed activity.If sales, include per - unit pricing and cost.

   Attach a budget below) and any information or forms that would be useful to the approval process:);
8. Do you need to reserve space at campus? (For scheduling, and may involve a cost.)

   **Note: we provide a link where you can get more information)**
9. Will food be sold or served on campus during the school day.
   **The school day is defined as the midnight before to 30 minutes after the end of the school day.**

   If yes, you will provide useful information for our Child Nutrition Department. Questions? (Contact Child Nutrition.)

Note, you must save your screen now before proceeding. Upload some informative materials (brochures, vendor forms, literature, budget worksheet)
Tell us about yourself, and any backup individuals
Then….. you may save it for later, or submit for approval




Once submitted, you will be unable to make edits, but you can ask the approver to request for you to resubmit with changes. (See later in this document.)

You may save to come back and finish the request.

When ready, you will Submit for Approval

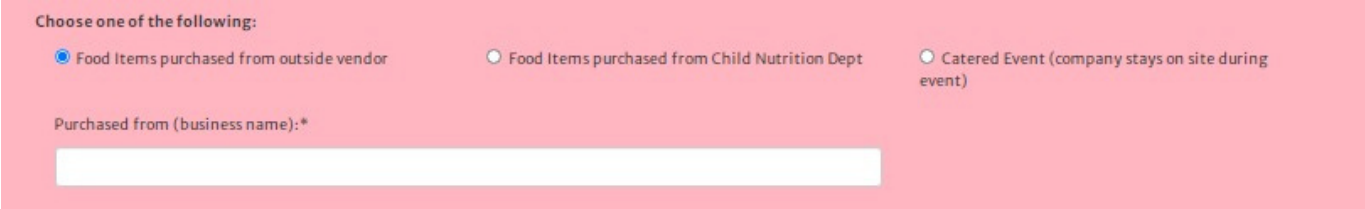
When submitted, it goes to the principal, who will review it and then either 1) send it to the Assistant Supt. for approval, 2) send it back to you for more information, or 3) deny the request.

**Important notes:**

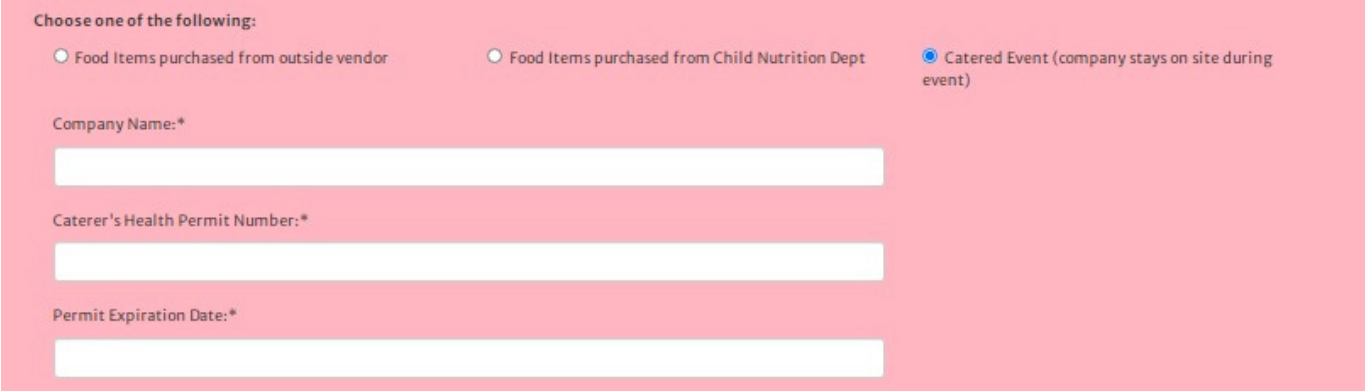
**Food sold or served on campus during the school day (The school day is defined as the midnight before to 30 minutes after the end of the school day)Served or Distributed on Campus**

***If you have questions about this section, please phone Child Nutrition at 281-634-1855***

Be prepared for this:



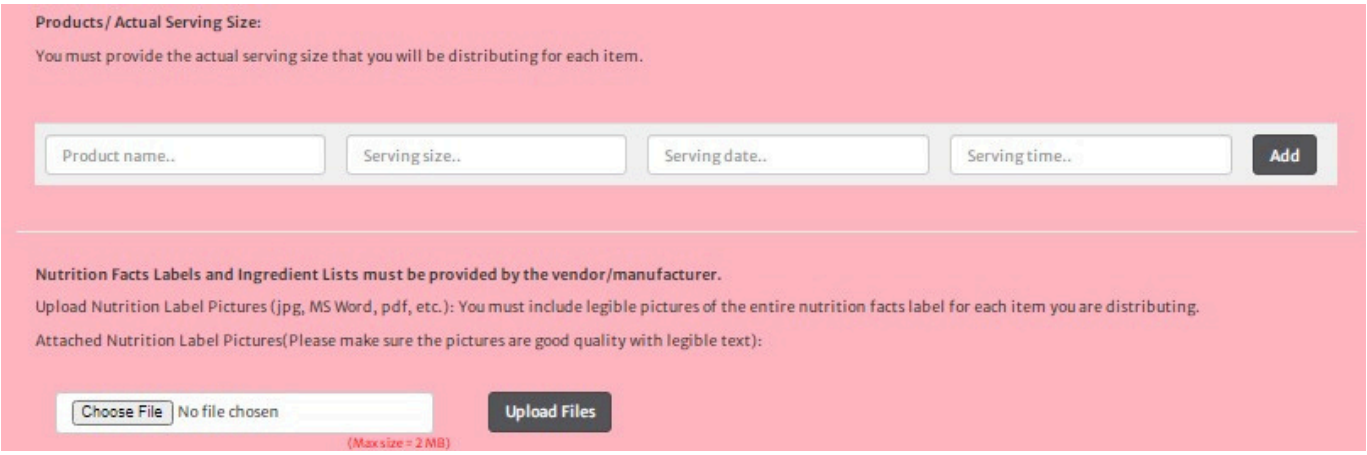

Or this:




Or this:



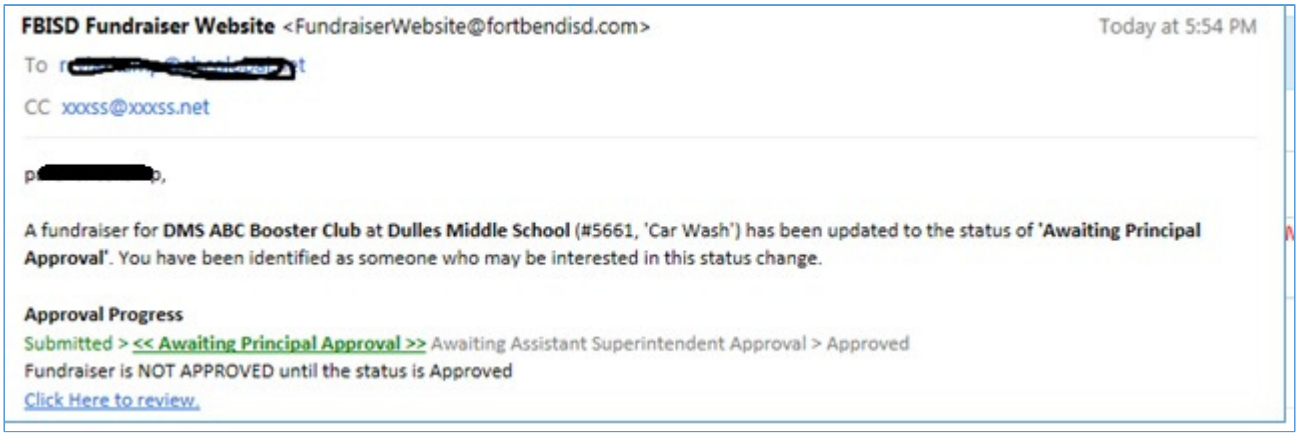

You will also asked to provide information about service sizes and dates/times.
You will be asked to attach and upload nutrition facts labels.



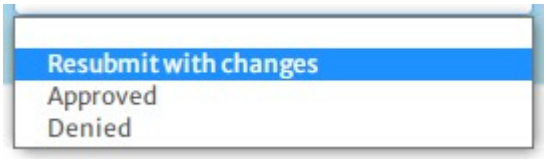

***If you have questions about this section, please phone Child Nutrition at 281-634-1855***

**What Happens When you Submit:**

You and the school principal will receive an email like this:




The approvers may choose among the following, and you will be notified:




[When you have submitted the fundraiser request you will not be able to make any edits. If you need to make edits, request that it be "resubmitted with changes" sent back to you by having the person who has it at their stage]

Final Approval is given by the assistant superintendent.
If the principal approves your fundraiser, he/she will send it to the assistant superintendent (or to Child Nutrition first if it involves food).
If anyone needs you to revise anything, he/she will ask you to "resubmit with changes."

A fundraiser may also be denied, at which point it cannot be edited.

At each approval step along the way (including the final word), you will receive email notices.

**B: To continue or to review a fundraiser request: "*Search Fundraisers*."**

You will be able to see the fundraiser requests that your username and permission level allow.

Be aware that there is a filter for school year, so 2024-25, 2025-26 and 2026-27 will be presented at different searches.

From this screen you can see the current status of the request, and you can click anywhere on the line to view it and make changes <and then Submit> if you are allowed to do that.

Good luck and have a great year.

FBISD
INSPIRE • EQUIP • IMAGINE

# FOOD TRUCK APPLICATION

The following information must be provided for an application to be reviewed by the Fort Bend ISD Enterprise Funds Department. All fields are required. Incomplete forms will not be considered. The vendor will be notified of approval status via email. Please submit the application and required documentation to:

Carmen Torres, Carmen.torres@fortbendisd.com with the subject line reading "FOOD TRUCK APPLICATION FORM"

| | | | | | | |
|---|---|---|---|---|---|---|
| Registered Company Name: | | | | | | |
| Company Classification (check one): | __ Sole Proprietor __ Corporation __ Partnership | | | | | |
| Address: | | City: | | State: | | Zip: |
| Company Authorized Representative's Name: | | | | Title: | | |
| Phone #: | | | | Fax #: | | |
| Cell #: | | | | Email: | | |
| Company Web Site: | | | | Toll Free Phone # | | |
| Supervisor: | | | | Phone # | | |

References of other Texas school districts / governmental entities that you have conducted business with:

| | | | |
|---|---|---|---|
| District/Gov't Name | | Contact Name | |
| Business Address | | Phone # | |
| Email Address | | Event Type | |
| | | | |
| District/Gov't Name | | Contact Name | |
| Business Address | | Phone # | |
| Email Address | | Event Type | |
| | | | |
| District/Gov't Name | | Contact Name | |
| Business Address | | Phone # | |
| Email Address | | Event Type | |

_____

***Company Representative's Initials***

***The following information shall provide the District with a basic understanding of the product or service offered. All information must be completed for the application to be considered.***

1.Basic description of company and the types of products or services offered (attach copies of product descriptions, promotional literature, sales, etc.):

2.The food truck menu with retail prices (can attach as an exhibit):

3.List cities / counties that your company holds a food permit with (include city name, permit number and attach permit copies to this form):

4.Are compostable, recyclable serving materials used? Provide examples of the serving materials you use.

5.List what events your company is interested in working (fundraisers, professional meetings, athletics, etc.):

6.Size of your food truck and type of equipment used on the truck (kitchen equipment, generator, plumbing, etc.):

7.What source(s) do you use for your food products (local, national, international, etc,)?

_____

***Company Representative's Initials***

8.Share a success story for a governmental event you worked at. How did your participation benefit that organization?

9.List any legal claims and/or permit violations you've encountered in the past three years:

***Requirements for insurance limits of liability:***
***COMMERCIAL GENERAL LIABILITY***

| | | |
|---|---|---|
| GENERAL AGGREGATE | | |
| PRO/COMP/OPS AGGREGATE | $2,000,000 | |
| AUTO LIABILITY | $1,000,000 | |
| SEX ABUSE/CHILD MOLESTATION | $1,000,000 | $300,000 |
| PERSONAL & ADVERTISING | Aggregate | $500,000 |
| EACH OCCURRENCE | $1,000,000 | $100,000 |
| FIRE DAMAGE | $5,000 | Statutory |
| MEDICAL EXPENSE | Limits | |
| WORKERS COMPENSATION | | |

***Company Representative's Initials***

FORT BEND ISD
Terms and Conditions for Food Truck Registration

1. APPROVED VENDOR. FBISD campuses and departments may utilize food trucks on District property for various reasons such as employee morale events or campus student/parent events. Approved Food Truck vendors for these activities will be listed on the District Enterprise Funds Department website. This approval will be effective for one (1) school year – July 1 through June 30. Each vendor must renew their status every July 1. A new application must be submitted each school year a vendor wishes to be listed on the approved list of food trucks.

2. FOOD TRUCK SELECTION PROCESS.
   2.1. Food truck companies are required to pay a non-refundable $50 application fee to be considered for placement on the FBISD approved food truck vendor list. Applications will not be accepted nor reviewed without receipt of payment. The fee applies to each application a vendor submits.
   2.2. To obtain approved status, a food truck vendor must possess all required food handler's permits, have no citations or permit violations on record, submit all required exhibits to this application and demonstrate proven customer satisfaction according to the references.
   2.3. Campuses and departments will determine, from the list of approved vendors, which Food Truck Company they wish to use based on the following criteria, but not limited to: suitability of use to their need, company's capability, company's product quality, reputation of the company; and whether the use of the company's services will be beneficial to the campus/department and its community.
   2.4. Placement on the approved list of vendors for food truck events does not guarantee use of said services at events.
   2.5. Placement on the approved list of vendors for food truck events does not authorize companies to have access to facilities. Food Truck Companies shall be selected by FBISD campuses, departments or affiliated parent organizations through FBISD established processes in order to have access to FBISD facilities.

3. DISTRICT ACCESS.
   3.1. Food Truck Companies are not authorized to make unsolicited contacts with individual campuses, departments or parent organizations. If/when FBISD staff or affiliated parent organizations have an interest in a particular food truck product/service, they will make the initial contact with the Food Truck Company.
   3.2. Once services are requested by FBISD staff, Food Truck Companies shall limit their contact with District representatives to only those times necessary to conduct appropriate activities for the planned/ongoing event.
   3.2.1. Food Truck Companies shall not contact a campus or department at any time. It is the option of the District personnel to contact a Food Truck Company to determine if the permit holder will be granted approval to occupy District property and/or to coordinate an approved activity. Food
   3.2.2. Truck Companies will be responsible for conducting criminal history record searches for any company representative to be sent to a Fort Bend ISD campus and as an approved vendor certifies that appropriate clearance has been obtained.

_____
***Company Representative's Initials***

3.2.3. Food Truck Companies cannot have unsupervised direct contact with students. Vendors are directed to contact the Assistant Director of Risk Management for guidance related to criminal history, felony conviction or insurance requirements set herein.

3.3 Food trucks may only occupy District property if a campus or department has obtained approval from the Enterprise Funds Department for an activity OR the food truck has obtained an approved rental contract from the Enterprise Funds Department.

4. PAYMENT TERMS. The $50 non-refundable application fee shall be paid by way of cashier's check, payable to Fort Bend ISD and attached to the company's application form.

5. SIGNED CONTRACTS OR AGREEMENTS.

5.1. District Policy GKD (Local) states that "The Superintendent or Designee is authorized to approve requests for use of any District facility. After the agreement has been approved and signed by the appropriate District officials and individual or representatives of an organization or group, it shall become a binding contract." No other District personnel are authorized to permit non-school use of District facilities – final authority rests with the Superintendent or his designee, the Director of Enterprise Funds.

5.2. The District is not liable for any contracts or agreements signed by or verbally agreed to by any District employee other than the Superintendent and/or his designee and any contracts or agreements so signed or verbally agreed to shall be considered null and void.

6. GIFTS AND CONTRIBUTIONS. No gifts or contributions will be allowed under this contract from the Food Truck Company to a District employee.

7. CANCELLATION OF APPROVAL. Failure to abide by these guidelines or complaints received from campuses/departments, District affiliated parent organizations, or community members during the approval period will result in the cancellation of approved status, removal of the company from the approved list, and prohibition from future business with the District.

## Hold Harmless Agreement and Facility Use Terms and Conditions

To the extent permissible by the Constitution and laws of the State of Texas, the user(s) of a School District facility agrees to protect, indemnify and hold free and harmless, Fort Bend Independent School District, its Board of Trustees, officers, employees, and agents from and against any and all claims, demands, causes of action, or other litigation (including all costs thereof and attorney's fees) of every kind and character on account of personal injuries, deaths, bodily injury or damage to property, of the public, Fort Bend ISD or the user herein, or their guest, employees, supervisors, vendors and agents whether resulting from the performance of its obligations hereunder or the quality or safety of the programs used and/or the equipment or property of the user herein, all of these without regard to fault, even if any indemnified or injured party is negligent in whole or part.

By signature on this agreement, I, as the contact person, duly authorized to act on behalf of the above-named organization, I acknowledge and agree that:

_____

***Company Representative's Initials***

1. All facility use scheduling shall be coordinated between the FBISD representative and the Enterprise Funds Department. The FBISD event representative will be expected to coordinate event details with all participants of their event, i.e. Food Truck Companies.
2. The District shall have first priority of facility use and may cancel any reservation of any facility prior to the event (48 hours except in case of emergencies) if the District determines that it must use the facility for a function/event directly related to the operation of the District. This is applicable also to changes in the UIL schedule that may create conflicts with facility reservations.
3. The District reserves the right to adjust or restrict the hours of use by any group or organization in order to accommodate the greatest number of requests.
4. The use of the facility requested will be restricted to the areas designated and approved for the reservation and to individuals associated with the organization in order to maintain security. Subleasing is prohibited. All facility use must be requested in advance and approved by the Enterprise Funds Department. Rental fees apply to the requesting organization.
5. Children under the age of eighteen (18) shall not operate a food truck alone, but are required to have adult supervision at all times while on District property.
6. The use, sale or possession of any weapons, firearm (including concealed or open-carry handguns without specific authorization), illegal drugs, alcoholic beverages, and pyrotechnics (including fireworks) and the use of tobacco products and e-cigarettes on any Fort Bend ISD property are prohibited.
7. The use, possession, or storage of any pesticide or herbicide on any Fort Bend ISD property is prohibited.
8. Performances, exhibitions, or activities that are deemed indecent, obscene, immoral, or in any manner publicly offensive are not allowed. School property shall not be used for the teaching, promoting, disseminating or furtherance of any theory or doctrine of subversive nature, intended or threatening to undermine or overthrow the constituted form of government of the United States or of the State of Texas.
9. Individuals/Groups/Organizations using a Fort Bend ISD facility may not post any signage on District property without prior authorization of the Enterprise Funds Director. All signs authorized, (inside and outside) must be freestanding or suspended from existing hardware.
10. Individuals/Groups/Organizations using a Fort Bend ISD facility shall conduct their business in an orderly and professional manner.
11. Contracting organization(s) will provide a certificate of insurance meeting the criteria set forth in Board Policy GKD Local.
12. Fort Bend ISD reserves the right to require any additional personnel deemed necessary for the safe and proper use of the facilities.
13. All federal, state and local laws and rules of police and fire departments must be complied with by the organization using FBISD facilities.
14. All decoration used within the facility must be fireproof, in accordance with the National Fire Prevention Association guidelines, and are subject to the approval of the Director of Enterprise Funds. No open flame decoration shall be permitted, and no decorations shall be fastened to floors, walls, fences, poles, buildings or ceilings with nails, screws, scotch tape, wax or other fasteners. No outside elements shall be allowed indoors such as hay, soil, foliage, etc.
15. Anyone using FBISD facilities shall leave the facility in the same order and cleanliness as found and will remove all personal items immediately upon conclusion of the event. No items are permitted to be stored on District property at any time.
16. Any individual/group/organization using FBISD facilities is responsible for reading the Fort Bend ISD policies GKD (Legal), GKD (Local) and GKD (Regulation) prior to using a Fort Bend ISD facility.

_____

***Company Representative's Initials***

Failure to adhere to Fort Bend ISD policies and procedures may result in forfeiture of the approved vendor status and any future use of District facilities.

17. The Director of Enterprise Funds must authorize any changes to facility use agreements. Changes must be requested by the contracting organization in writing within 48 hours of the event. This includes occupying additional or different areas than originally approved.
18. All terms and conditions are governed by Board policies GKD (legal), GKD (Local) and GKD (Regulation) as they now exist or may hereafter be amended. In the event of any conflict between the terms and conditions of this Agreement and Board policy, Board policy will control.
19. Responsibility for Damages: District facilities are designed for educational purposes and for that reason we ask all those who we share our facilities with to do so in a way that preserves their condition, providing a safe and healthy place for our children to learn. We ask that you please help us by placing trash in appropriate receptacles, be considerate of other patrons and avoid any activity that could damage or alter school property. All persons or groups using District facilities are expected to leave them in the same order and cleanliness as found. Also, please be sure to remove all personal property immediately conclusion of your scheduled event – items cannot be stored on District property. at the The assigned custodian(s) is the District liaison, providing general cleaning and communication services – they are not present to continuously collect trash from seating, sidelines, fields or parking lots.
20. All groups and organizations using District facilities will be held responsible for any damages to District property during their use. The individual or group using the building or facility will be responsible for restoring the facility to its original and equivalent condition. The Executive Director of Maintenance and Operations or the Director of Enterprise Funds has sole authority to make this determination. The Executive Director of Maintenance and Operations or the Director of Enterprise Funds shall also have the authority to determine the amount and extent of damages to be assessed.

***The undersigned, as a representative of the company listed in the application above having signatory authority, has reviewed and understands the Fort Bend ISD "Terms and Conditions for Food Truck Registration", the Fort Bend ISD "Hold Harmless and Facility Use Terms and Conditions", and agrees to conduct business with the District in accordance with the requirements as stated.***

Signature: _____ Date: _____

---

***FBISD OFFICE USE ONLY***

***__ Approved __ Denied ; Reason Denied:_____***

***Director of Enterprise Funds:_____***

***Date: _____ Fee Received:_____ Posted on Web:_____***

*Company Representative's Initials*

FBISD

## REQUIREMENTS

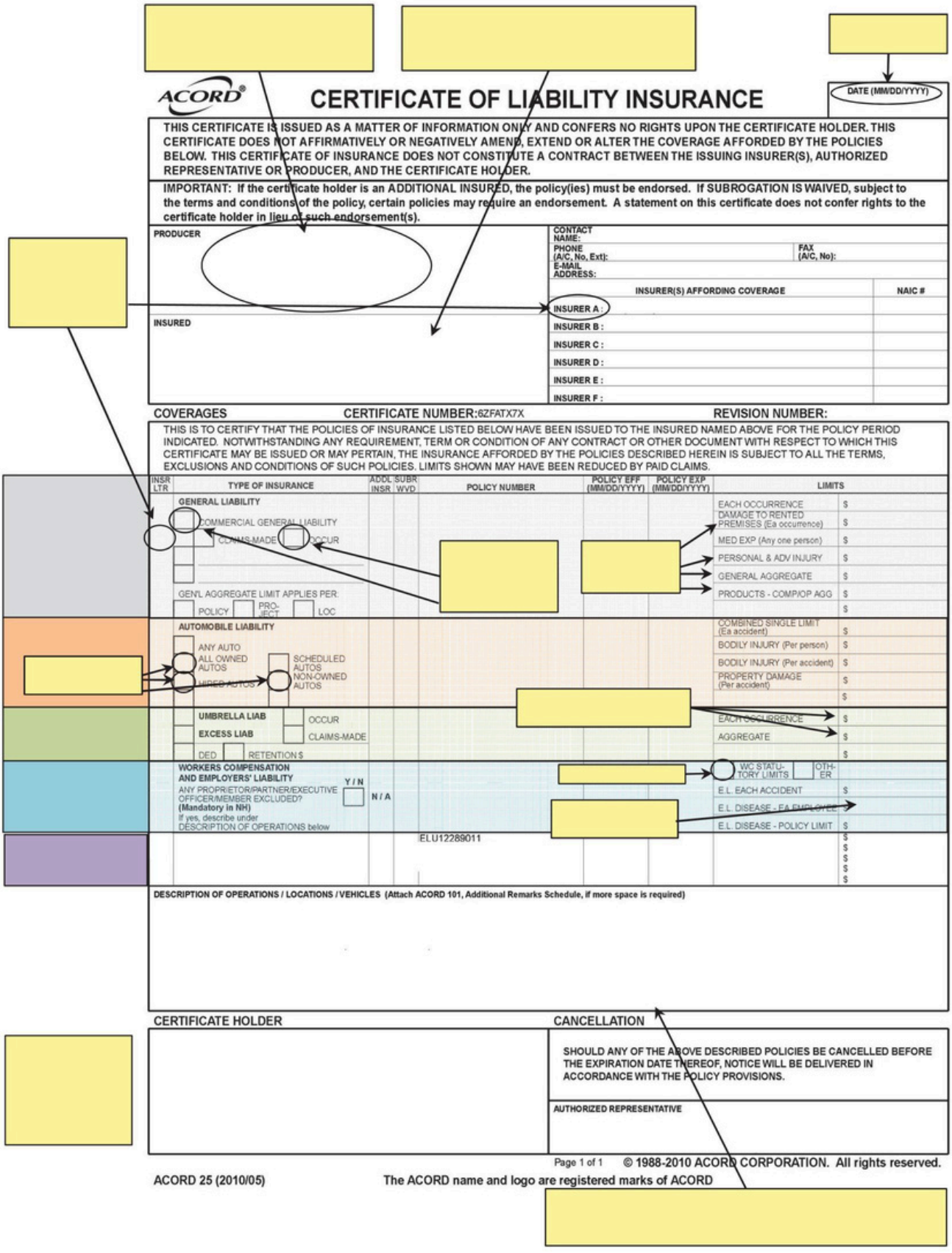
| Type | Limit |
|---|---|
| **Automobile Liability (Auto)** - Covering 'Any Auto' | $1,000,000 Combined Single Limit |
| **Comprehensive General Liability (CGL)**<br>Including Products, Completed Operations, Independent Contractors, Broad Form Property Damage, Pollution and Blanket Contractual Liability coverages. XCU exclusions to be removed when underground work is performed. | $1,000,000 Occurrence<br>$2,000,000 Aggregate<br>$1,000,000 Personal Injury<br>$ 500,000 Fire Damage<br>$ 5,000 Medical Payments |
| **Professional Errors & Omissions Liability (E & O)**<br>may be required from all contractors and licensed or certified as professionals; e.g., engineers, architects, insurance agents, physicians, attorneys, banks, financial consultants, etc. | One-time project amount.<br>$1,000,000 Occurrence and Aggregate minimum<br>$5,000,000 Maximum Limit<br>Retroactive Date preceding date of contract must be shown<br>Extended Reporting Period three (3) years past completion of contract |
| **Workers' Compensation (WC)**<br>Limits to comply with the requirements of the Texas Workers' Compensation Act<br>Employers Liability | <br>Statutory Limits<br><br>$1,000,000 |
| **Umbrella or Excess Liability**<br>Excess of primary General Liability, Automobile Liability and WC Coverage B | <br>100% of Contract Amount for all contracts exceeding $100,000, up to $25,000,000 max |
| **Sex Molestation/Abuse**<br>Required when service performance permits direct, unsupervised access to students. | <br>$100,000 per claim/$300,000 aggregate |
| **Cyber/Data Liability**<br>Required if service involves use of *or* access to District-owned data. Coverage for Notification, Crisis Management, Regulatory Response and Privacy Liability. | <br>Limit determined on per project basis. |

### CONDITIONS

1. Contractor shall not commence work until all required insurance coverages have been obtained and such insurance has been reviewed and accepted by the District. Certificates of Insurance on the current ACORD form shall be issued to the District showing all required insurance coverages.
2. All insurance coverages shall be issued on an Occurrence basis (except Professional Liability) by companies acceptable to District and licensed to do business in the State of Texas by the Texas Department of Insurance. Such companies shall have a Best's Key rating of at least "A- X".
3. The District reserves the right to review the insurance requirements during the effective period of any contract to make reasonable adjustments to insurance coverages and limits when deemed reasonably prudent by District based upon changes in statutory laws, court decisions or potential increase in exposure to loss.
4. Limits for primary policies may differ from those shown when Umbrella or Excess Liability insurance is provided.
5. Contractor shall be responsible for payment of all deductibles.

**All certificates must include:**

a. The location or description and the bid number, CSP number or Purchase Order number
b. A 30 day notice of cancellation of any non-renewal, cancellation or material change to any of the policies
c. Additional Insured on the Property, General Liability, Automobile Liability and Umbrella (Excess) Liability policies naming the District.
d. A "Waiver of Subrogation" clause in favor of the District will be attached to the Workers Compensation, General Liability, Automobile Liability, Umbrella Liability and the Property insurance policies.
e. In addition to certificates of insurance, copies of policy endorsements must be provided (a) listing the District as Additional Insured, and (b) showing waivers of subrogation in favor of the District: CG2010, CG2037, CG2404, CA0070, CA0032, WC0003 or their equivalents.



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER

CONTACT NAME:
PHONE (A/C, No, Ext):
FAX (A/C, No):
E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE — NAIC #

INSURER A :
INSURER B :
INSURER C :
INSURER D :
INSURER E :
INSURER F :

INSURED

COVERAGES — CERTIFICATE NUMBER: 6ZFATX7X — REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSR | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|---|---|---|---|---|---|---|---|
| | GENERAL LIABILITY<br>COMMERCIAL GENERAL LIABILITY<br>CLAIMS-MADE / OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br>POLICY / PRO-JECT / LOC | | | | | | EACH OCCURRENCE $<br>DAMAGE TO RENTED PREMISES (Ea occurrence) $<br>MED EXP (Any one person) $<br>PERSONAL & ADV INJURY $<br>GENERAL AGGREGATE $<br>PRODUCTS - COMP/OP AGG $ |
| | AUTOMOBILE LIABILITY<br>ANY AUTO<br>ALL OWNED AUTOS<br>SCHEDULED AUTOS<br>HIRED AUTOS<br>NON-OWNED AUTOS | | | | | | COMBINED SINGLE LIMIT (Ea accident) $<br>BODILY INJURY (Per person) $<br>BODILY INJURY (Per accident) $<br>PROPERTY DAMAGE (Per accident) $ |
| | UMBRELLA LIAB / OCCUR<br>EXCESS LIAB / CLAIMS-MADE<br>DED / RETENTION $ | | | | | | EACH OCCURRENCE $<br>AGGREGATE $ |
| | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N / N/A<br>(Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below | | | ELU12289011 | | | WC STATU-TORY LIMITS / OTH-ER<br>E.L. EACH ACCIDENT $<br>E.L. DISEASE - EA EMPLOYEE $<br>E.L. DISEASE - POLICY LIMIT $ |
| | | | | | | | $<br>$<br>$<br>$<br>$ |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Page 1 of 1

© 1988-2010 ACORD CORPORATION. All rights reserved.

ACORD 25 (2010/05)

The ACORD name and logo are registered marks of ACORD

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

# Request for Taxpayer Identification Number and Certification

**Goto www.irs.gov/FormW9 forinstructions andthelatestinformation.**

**Give form to the requester. Do not send to the IRS.**

**Before you begin.** For guidance related to the purpose of Form W-9,see **Purpose of Form**, below.

**Print or type.** See **Specific Instructions** on page 3.

**1** Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

**2** Business name/disregarded entity name, if different from above.

**3a** Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

**Note:** Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

**3b** If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

**4** Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

**(Applies to accounts maintained outside the United States.)**

**5** Address (number, street, and apt. or suite no.). See instructions.

Requester's name and address (optional)

**6** City, state, and ZIP code

**7** List account number(s) here (optional)

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a TIN**, later.

**Note:** If the account is in more than one name, see the instructions for line 1. See also **What Name and Number To Give the Requester** for guidelines on whose number to enter.

**Social security number**

| | | | – | | – | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

**or**

**Employer identification number**

| | | – | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

| **Sign Here** | **Signature of U.S. person** | **Date** |
|---|---|---|

# General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments**. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to **www.irs.gov/FormW9**.

## What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

**Fort Bend Independent School District** GE-E-3
**Parent Organization Audit Report**

Organization _____ Date: _____ Fiscal Year: _____

School: _____ Account Audited: (if multiple accounts) _____

**Beginning Cash Balance** (Ending Balance from last audit) (A) $_____

Receipts During Period (B) _____

Total Cash Available (C)=(A)+(B) _____

Disbursements During Period (D) _____

Ending Cash Balance (E)=(C) – (D) _____

Bank Statement Balance (F) _____

Checks Outstanding (List Below) (G) _____

Bank Fees Not Recorded (List Below) (H) _____

**Reconciled Cash Balance** (I)=(F)-(G)+(H) $ _____

Checks Outstanding and Other Reconciling Deductions: (Write total on line (G) above)

Bank Fees Not Recorded and Other Reconciling Additions: (Write total on line (H) above)

**Audit Committee Statement:** We have examined the books of the treasurer and have found that the Reconciled Cash Balance presented above is correct, and that all receipts and disbursements during the period were in accordance with this organization's mission and FBISD's policies and procedures.

A separate report of exceptions noted during the audit is attached. Yes No (Circle One)

Signed: _____ Date _____

_____ Date _____

_____ Date _____

08.02

**Audit Committee Instructions:**

- The audit must cover the period beginning with the Reconciled Cash Balance from the previous audit.
- Review the reconciled bank statements and all cancelled checks to determine that:

  all disbursements have been properly documented with an invoice or receipt.
  all disbursements have been properly approved.
  all checks have been properly signed.
  all checks have been deposited or cashed by the payee indicated and that no information on the face of the check has been altered.
  all checks have been accounted for in the proper sequence (no missing checks).

- Check addition and subtraction on all cash receipts and deposits.
- Compare all cash receipts and deposits to the bank statement.
- Verify that all receipts and disbursements were allocated to the correct ledger account or budget category.
- Review the treasurer's periodic reports and check them for accuracy. Review the beginning and ending balances on each report to verify that correct ending balances were carried forward as beginning balances on subsequent reports.
- Obtain proof that all applicable sales taxes were paid.
- Obtain proof that any required IRS forms were completed and filed (Form 990).
- When the audit is completed, draw a line after the last checkbook entry and ledger entry audited. Sign and date the line.
- Complete the Parent Organization Audit Report.
- If the organization maintains multiple bank accounts, complete one (1) Parent Organization Audit Report for each account.

  If exceptions are noted during the audit (errors, irregularities), consult with the organization's treasurer and president (if necessary) to resolve the exception. The treasurer is responsible for making any corrections to the ledger or checkbook.

- If exceptions have been noted, prepare a separate Exception Report to submit with your Audit Report. The Exception Report should detail:

  exceptions noted.
  steps taken to remedy the exceptions.
  recommendations made to prevent further occurrence of exceptions noted.

- The organization's treasurer and president are responsible for acting upon the recommendations made by the Audit Committee.
- Submit two copies of this completed form to the school principal.

# From the State of Texas



# FRANCHISE AND SALES TAX

Franchise and Sales Tax information is subject to change. Therefore, please go to the Texas Comptroller of Public Accounts website links below for the most up-to-date version of this information:

Texas Franchise Tax– Frequently Asked Questions

http://www.window.state.tx.us/taxinfo/franchise/faq_questions.html

Texas Sales Tax – Frequently Asked Questions

www.cpa.state.tx.us/taxinfo/sales/faq_permit.html

---

# TEXAS STATE TAX EXEMPTIONS FOR NONPROFIT ORGANIZATIONS

Please go to the Texas Comptroller of Public Accounts website for tax exemption application forms and related information at the following links:

http://www.window.state.tx.us/taxinfo/exempt/

http://www.window.state.tx.us/taxinfo/taxpubs/tx96_1045.html

**Did you know?**

Per the Texas Comptroller of Public Accounts (please see website link above), “While sales tax exemptions apply to purchases necessary to the organization’s exempt function, exempt organizations must collect tax on most of their sales.”




# New Public School Nutrition Standards

## Changes and Guidelines that Impact SchoolFundraising& A-La-CarteSales

School fundraisers are time-honored traditions that help support our school activities across the nation and here in Fort Bend ISD. Under new nutrition standards established by the U.S. Department of Agriculture as part of the Healthy, Hunger-Free Kids Act, we will strive to balance the needs of schools to conduct occasional fundraisers, while still ensuring the students have access to healthier food and beverages during the school day.

As part of these new standards, FBISD's **competitive foods** fundraising and a la carte sales will be impacted. Per the Texas Department of Agriculture, no school fundraisers will be exempt from following the new program regulations, and all fundraising efforts are required to meet the new standards.

### What are competitive foods?

All food and beverages sold to students on the school campus during the school day, other than those meals reimbursable under programs authorized by the National School Lunch Act and the Child Nutrition Act.

### How do Competitive FoodsQualify?

To be allowable, a food item must meet all the competitive food nutrient standards.

**(more info inside)**

### New Nutrition Standards Apply to All Food Sold or Served:

- Outside the school meal program
- On the school campus
- A la carte in the cafeteria
- In school stores
- Snack bars
- Vending Machines
- All other venues on campus
- At any time during the school day



The **school day** is defined as the period from midnight of that day to 30 minutes after the end of the official school day.

## What are the Competitive Food Nutrient Standards?

- Must be a whole grain rich product, include 50% or more whole grains by weight or have a whole grain as the first ingredient;

**OR**

- Must have as the first ingredient a fruit, vegetable, dairy product or protein food (meat, beans, poultry, etc.);

**OR**

- Must be a "combination food" with at least ¼ cup fruit and/or vegetable;

**OR**

- Must contain 10% of the Recommended Daily Allowance of one nutrient of public health concern —calcium, potassium, vitamin D, or dietary fiber.

## Nutrient Breakdown Chart

| NUTRIENT | ENTRÉE | SNACK / SIDE |
|---|---|---|
| Calories | ≤350 | ≤200 |
| Sodium<br>*EffectiveDates** | ≤480 mg | ≤230 mg / ≤200 mg<br>* 6/2016 7/2016 |
| Total Sugar | ≤35% of weight | ≤35% of weight |
| Total Fat | ≤35% total calories | ≤35% total calories |
| Saturated / Trans Fat | ≤10% total calories<br>Zero grams (<0.5g) | ≤10% total calories<br>Zero grams (<0.5g) |

### Lauren's Law Exemption:TAC-I-3*

In honoring the long-time celebration of children's birthdays on school campuses, Lauren's Law allows parents, guardians or grandparents to bring birthday treats for their children and classmates. These treats are allowed to be served in the classroom at any grade level, subject to the principal's discretion. All items brought for this celebration need to be store bought and not homemade. Adults should be sensitive to any child in the classroom with food allergies.



* Texas Agriculture Code

# Current Fundraising Guidelines

Under current Texas Nutrition Policy, foods and snacks sold as fundraisers compete with cafeteria meals and are therefore classified as "competitive foods." There are three levels of regulation that apply differently for elementary, middle and high schools, with the elementary rules being the most restrictive and the high school rules being the least restrictive. In all cases, the food or snack must meet the nutritional requirements set forth by the state and federal guidelines.

## High School

At the high school level, competitive (fundraising) foods and snacks may be sold or served at any time during the school day, including during the lunch period, provided they are not sold or made available in the area where cafeteria meals are being sold or consumed. For example, at a high school, the cafeteria and commons area would be off limits during the meal period.

Organizations shall be allowed to sell at breakfast three days per week and lunch one day per week.

**OR**

Organizations shall be allowed to sell at breakfast one day per week and lunch three days per week.

**AND**

One outside vendor 's potentially hazardous food product shall be allowed to be sold one day per week. (Potentially hazardous products are defined as any food product containing meat, cheese, milk, eggs, or other dairy product, etc. such as Pizza, Chicken and Yogurt.) All nutritional information shall be in compliance with all regulations. Organizations may rotate products on a weekly basis.

- DECA marketing class projects shall comply with new Federal nutrient standards, Texas Administrative Code and all local policies and procedures.
- All food sale and service during the school day shall be in compliance with the Federal Nutrient Standards, Texas Administrative Code and the Texas Department of Health and all local policies and procedures.
- Food sales or service outside the school day are not subject to these procedures or the Texas Administrative Code. However, these sales or service shall be in compliance with the Texas Department of Health Policies and procedures at all times.

## Middle School

At the middle school level, competitive (fundraising) foods and snacks are not allowed to be sold or served to students anywhere on school premises from 30 minutes before to 30 minutes after meal periods.

## Elementary School

At the elementary school level, competitive (fundraising) foods and snacks are not allowed to be sold or served to students anywhere on school premises throughout the school day, until the end of the last scheduled class period. Campuses may have up to three pre-approved school days where competitive foods are allowed to be sold or served.

# Impact to FBISD Fundraising




• Organizations and the Fort Bend ISD Child Nutrition Department shall work collaboratively for success in implementation of the new regulations.

•The vast majority of food items currently sold **do not meet** the new standards.
*(example: chicken sandwich = 440 calories & 1,390 mg sodium)*

• Organizations need to work with vendors to find new products that meet the new standards.
*https://schools.healthiergeneration.org/resources__tools/school_meals/alliance_product_navigator/*

•**After July 1, 2014**, Texas school districts will be required to incorporate fundraising guidelines into their district wellness policy (Board Policy FFA Local – Student Welfare), which must be adopted by the FBISD Board of Trustees. FBISD will work toward incorporating fundraiser guidelines into the FBISD Wellness Policy during the 2014-2015 school year, with implementation beginning in the 2015-2016 school year.

### RECORD KEEPING AND COMPLIANCE MANDATES

• The Child Nutrition Department is mandated by law to maintain records for all competitive food sales, including all label of foods sold for the Texas Department of Agriculture audit purposes.

• Violations require corrective action plans.

## Helpful Resources

Smart Snack link: *http://www.fns.usda.gov/cnd/governance/legislation/allfoods.htm*
Food and Nutrition Service Website: *www.usda.gov/healthierschoolday*
**Nutrient Calculator:** *http://rdp.healthiergeneration.org/calc/calculator/*

## Questions?

Contact FBISD at Smartmeals@fortbendisd.com

**Fort Bend Independent School District**
16431 Lexington Blvd. • Sugar Land, TX 77479 • 281-634-1000

Corporations Section
P.O.Box 13697
Austin, Texas 78711-3697

Jane Nelson
Secretary of State

# Office of the Secretary of State

## Certificate of Fact

The undersigned, as Secretary of State of Texas, does hereby certify that the document, Certificate of Formation for SAMPLE COMPANY, LLC (file number 123456789), a Domestic Limited Liability Company (LLC), was filed in this office on January 31, 2023.
It is further certified that the entity status in Texas is in existence.

**Certificate of Good Standing EXAMPLE**

In testimony whereof, I have hereunto signed my name officially and caused to be impressed hereon the Seal of State at my office in Austin, Texas on February 21, 2023.

Jane Nelson
Secretary of State

DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR PO BOX
2508 CINCINNATI, OH 45201

Date: JUL 07 2010

Hollywood Drama Booster Club
PO Box 227
Famousfaces, TX 90210

**Determination Letter EXAMPLE**

Employer Identification Number:
76-9999999
DLN:
99999999999999
Contact Person:
John Moneybags ID# 99999
Contact Telephone Number:
(225) 333-4444
Accounting Period Ending:
June 30
Foundation Status Classification:
509(a)(2)

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

Letter 1045 (DO/CG)

D2.

01-339 (Rev.4-13/8)

SAVE A COPY | CLEAR SIDE

# Texas Sales and Use Tax Resale Certificate

| Nameofpurchaser,firmoragencyasshownonpermit | Phone ***(Area code and number)*** |
|---|---|
| | |

Address***(Street & number, P.O. Box or Route number)***

City, State, ZIP code

Texas Sales and Use Tax Permit Number***(must contain 11 digits)***

Out-of-state retailer's registration number or Federal Taxpayers Registry (RFC) number for retailers based in Mexico

***(Retailers based in Mexico must also provide a copy of their Mexico registration form to the seller.)***

I, the purchaser named above, claim the right to make a non-taxable purchase (for resale of the taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____

City, State, ZIP code: _____

Description of items to be purchased on the attached orderor invoice:

_____
_____
_____
_____

Description of the type of business activity generally engaged in or type of items normallysold by the purchaser:

_____
_____
_____

The taxable items described above, or on the attached order or invoice, will be resold, rented or leased by me within the geographical limits of the United States of America, its territories and possessions or within the geographical limits of the United Mexican States, in their present form or attached to other taxable items to be sold.

I understand that if I make any use of the items other than retention, demonstration or display while holding them for sale, lease or rental, I must pay sales tax on the items at the time of use based upon either the purchase price or the fair market rental value for the period of time used.

***I understand that it is a criminal offense to give a resale certificate to the seller for taxable items that I know, at the time of purchase, are purchased for use rather than for the purpose of resale, lease or rental, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanorto a felony of the second degree.***

| sign here ▶ Purchaser | Title | Date |
|---|---|---|
| | | |

**This certificate should be furnished to the supplier.**
**Do notsend the completed certificate to the Comptroller of Public Accounts.**

SAVE A COPY | CLEAR SIDE

# Texas Sales and Use Tax Exemption Certification

***This certificate does not require a number to be valid.***

| Name of purchaser, firm or agency | |
|---|---|
| Address***(Street & number, P.O. Box or Route number)*** | Phone***(Area code and number)*** |
| City, State, ZIP code | |

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:

_____
_____
_____
_____
_____
_____

Purchaser claims this exemption for the following reason:

_____
_____
_____
_____
_____
_____

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the TaxCode and/or all applicable law.

***I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at thetime of purchase, will be used in a mannerother than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanorto a felony of the second degree.***

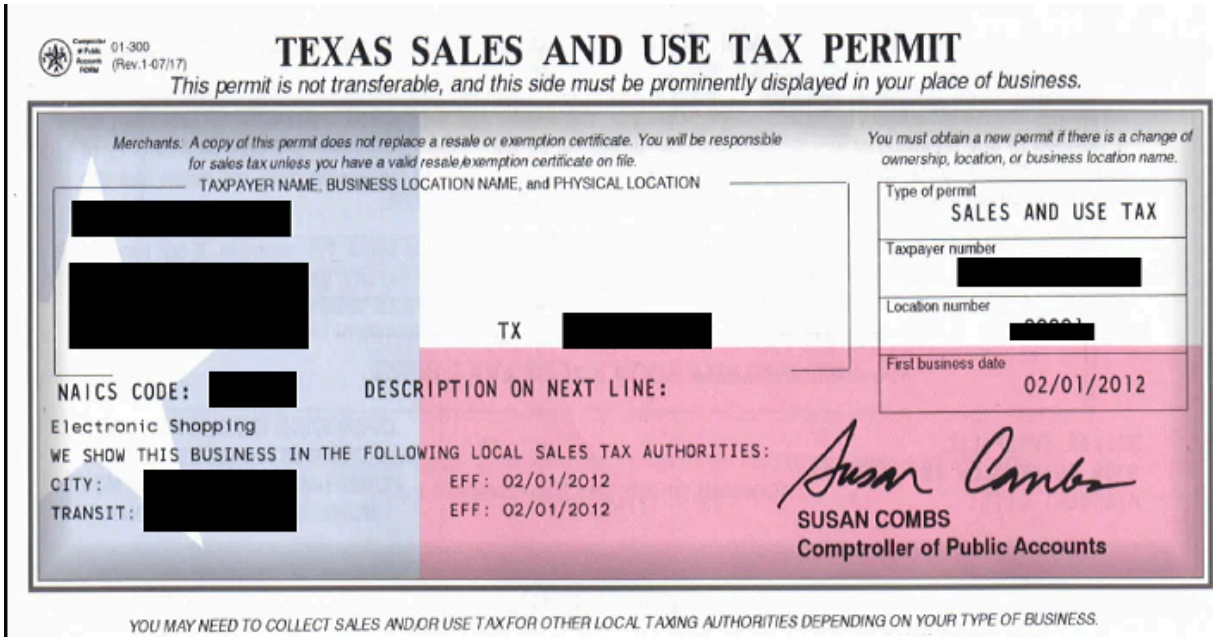
| Purchaser | Title | Date |
|---|---|---|
| sign here ▶ | | |

NOTE: This certificate cannot be issued forthe purchase, lease, or rental of a motor vehicle.

***THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.***
Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

**This certificate should be furnished to the supplier.**

**Do <u>not</u> send the completed certificate to the Comptroller of Public Accounts.**



01-300 (Rev.1-07/17)

# TEXAS SALES AND USE TAX PERMIT

*This permit is not transferable, and this side must be prominently displayed in your place of business.*

*Merchants: A copy of this permit does not replace a resale or exemption certificate. You will be responsible for sales tax unless you have a valid resale/exemption certificate on file.*

*You must obtain a new permit if there is a change of ownership, location, or business location name.*

TAXPAYER NAME, BUSINESS LOCATION NAME, and PHYSICAL LOCATION

[redacted]

[redacted]

TX [redacted]

Type of permit: SALES AND USE TAX

Taxpayer number: [redacted]

Location number: [redacted]

First business date: 02/01/2012

NAICS CODE: [redacted] DESCRIPTION ON NEXT LINE:

Electronic Shopping

WE SHOW THIS BUSINESS IN THE FOLLOWING LOCAL SALES TAX AUTHORITIES:

CITY: [redacted] EFF: 02/01/2012

TRANSIT: [redacted] EFF: 02/01/2012

Susan Combs

**SUSAN COMBS**
**Comptroller of Public Accounts**

*YOU MAY NEED TO COLLECT SALES AND/OR USE TAX FOR OTHER LOCAL TAXING AUTHORITIES DEPENDING ON YOUR TYPE OF BUSINESS.*

# *Application for Recognition of Exemption Section 501(c)(3)*

*The following excerpts were downloaded from the IRS' website in September 2025. The information documented below is subject to change by the IRS. Therefore, for the most up-to date version of this information, please go to (it may be necessary to copy and paste this link into your Internet browser):*

***https://www.irs.gov/charities-non-profits/application-for-recognition-of-exemption***

## *Application for Recognition of Exemption*

To apply for recognition by the IRS of exempt status under section 501(c)(3) of the Code, use a **Form 1023-series** application. The application must be submitted electronically on **Pay.gov** and must, including the appropriate user fee. See **Application Process** for a step-by-step review of what an organization needs to know and to do in order to apply for recognition by the IRS of tax-exempt status. Frequently asked questions about **applying for exemption** are also available. You may also want to **view some of our tools** designed to help you apply for exemption.

The organization should also request an employer identification number, even if it does not have any employees. See **Form SS-4, Application for Employer Identification Number PDF**, and its **related instructions PDF** to learn how to obtain an EIN. You may obtain an EIN by applying **online**, by fax or by mail. International applicants may call 267-941-1099 (not a toll-free number).

Except for churches, their integrated auxiliaries, and public charities whose annual gross receipts are normally less than $5,000, organizations will not be treated as described in section 501(c)(3) unless they notify the IRS by applying for recognition of section 501(c)(3) status. Generally, organizations required to apply for recognition of exemption must notify the Service within 27 months from the date of their formation to be treated as described in section 501(c)(3) from the date formed. When the IRS determines that an organization qualifies for exemption under section 501(c)(3), it will also be classified as a **private foundation**, unless it meets the requirements to be treated as a **public charity**.

A charitable organization must make available for public inspection its approved application for recognition of exemption with all supporting documents and its last three annual information returns. The organization must provide copies of these documents upon request without charge (other than a reasonable fee for reproduction and copying costs). Penalties are provided for failure to comply with these requirements. For more information, see our **frequently asked questions**, the final regulations published in **Internal Revenue Bulletin 1999-17 PDF**, or **Disclosure Requirements PDF**.

Learn more about the benefits, limitations and expectations of tax-exempt organizations by attending the courses at the online **Small to Mid-Size Tax Exempt Organization Workshop**.

# *Contributions*

*The following excerpts were downloaded from the IRS' website in September 2025. The information documented below is subject to change by the IRS. Therefore, for the most up-to date version of this information, please go to (it may be necessary to copy and paste this link into your Internet browser):*

***https://www.irs.gov/charities-non-profits/substantiating-charitable-contributions***

## *Substantiating Charitable Contributions*

Many charitable organizations described in section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible contributions in accordance with section 170. Most eligible organizations are listed in **Tax Exempt Organization Search**.

A charitable organization must provide a written disclosure statement to donors of a **quid pro quo contribution** in excess of $75. A quid pro quo contribution is a payment made to a charity by a donor partly as a contribution and partly for goods or services provided to the donor by the charity. For example, if a donor gives a charity $100 and receives a concert ticket valued at $40, the donor has made a quid pro quo contribution. In this example, the charitable contribution portion of the payment is $60. Even though the part of the payment available for deduction does not exceed $75, a disclosure statement must be filed because the donor's payment (quid pro quo contribution) exceeds $75. The required written disclosure statement must:

1. Inform the donor that the amount of the contribution that is deductible for federal income tax purposes is limited to the excess of any money (and the value of any property other than money) contributed by the donor over the value of goods or services provided by the charity, and
2. Provide the donor with a good faith estimate of the value of the goods or services that the donor received.

The charity must furnish the statement in connection with either the solicitation or the receipt of the quid pro quo contribution. If the disclosure statement is furnished in connection with a particular solicitation, it is not necessary for the organization to provide another statement when the associated contribution is actually received.

No disclosure statement is required when:

1. The goods or services given to a donor meet the standards for **insubstantial value** set out in **Revenue Procedure 90-12 PDF**, 1990-1 C.B. 471, and **Revenue Procedure 92-49 PDF**, 1992-1 C.B. 987 (as updated);
2. There is no donative element involved in a particular transaction with a charity (for example, there is generally no donative element involved in a visitor's purchase from a museum gift shop); or
3. There is only an intangible religious benefit provided to the donor. The intangible religious benefit must be provided to the donor by an organization organized exclusively for religious purposes, and must be of a type that generally is not sold in a commercial transaction outside the donative context.

A penalty is imposed on a charity that does not make the required disclosure in connection with a quid pro quo contribution of more than $75. The penalty is $10 per contribution, not to exceed $5,000 per fund-raising event or mailing. The charity can avoid the penalty if it can show that the failure was due to reasonable cause.

## *Contributions (continued)*

Under a **new recordkeeping rule** effective for all cash, check, electronic funds transfers, credit card charges, or other monetary contributions of any amount made in taxable years beginning after August 17, 2006, the donor must obtain and keep a bank record or a written communication from the donee as a record of the contribution. Written records prepared by the donor (such as check registers or personal notations) are no longer sufficient to support charitable contributions. **Bank records** for this recordkeeping requirement include bank or credit union statements, canceled checks, or credit card statements. They must show the date paid or posted, the name of the charity, and the amount of the payment. Taxpayers who claim charitable **contributions made by payroll deduction** can satisfy the recordkeeping requirement if the donor has (1) a pay stub, W-2, or other document furnished by the employer that states the amount withheld for payment to charity, and (2) a pledge card other document prepared by or at the direction of the charity that shows the name of a donee. An organization described in section 170(c), or a Principal Combined Fund Organization for purposes of the Combined Federal Campaign, will be treated as a donee organization for purposes of the new recordkeeping provision.

A donor claiming a deduction of $250 or more is also required to obtain and keep a contemporaneous written acknowledgment for a charitable contribution. To be contemporaneous the written acknowledgment must generally be obtained by the donor no later than the date the donor files the return for the year the contribution is made. The written acknowledgment must state whether the donee provides any goods or services in consideration for the contribution. If the donee provides goods or services to the donor in exchange for the contribution (a quid pro quo contribution), the written acknowledgment must include a good faith estimate of the value of the goods or services. The donee is not required to record or report this information to the IRS on behalf of a donor. The donor is responsible for requesting and obtaining the written acknowledgement from the donee. Although there is no prescribed format for the written acknowledgment, it must provide sufficient information to substantiate the amount of the contribution. For more information, see **Publication 1771 PDF**.

The contemporaneous written acknowledgment may be contained in the same document as the written communication from the donee used to satisfy the new cash recordkeeping requirement, as long as it contains all information required by both the recordkeeping requirement and the contemporaneous written acknowledgment requirement.

For claimed contributions over $5,000, generally a qualified appraisal prepared by a qualified appraiser must be obtained. For appraisals prepared in connection with returns or submissions filed after August 17, 2006, see **Notice 2006-96**.

Household items and clothing contributed to charity after August 17, 2006 must be in at least good used condition to be deductible. This requirement does not apply to contributions of food, paintings, antiques, other art objects, jewelry and gems, or collections, and does not apply to a contribution of an item for which a deduction of more than $500 is claimed if the taxpayer obtains a qualified appraisal of the item.

# *Exemption Requirements for 501(c)(3)*

*The following excerpts were downloaded from the IRS' website in September 2025. The information documented below is subject to change by the IRS. Therefore, for the most up-to date version of this information, please go to (it may be necessary to copy and paste this link into your Internet browser):*

***https://www.irs.gov/charities-non-profits/charitable-organizations/exemption-requirements-501c3-organizations***

## *Exemption requirements: 501(c)(3) organizations*

To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be **organized** and **operated** exclusively for **exempt purposes** set forth in section 501(c)(3), and none of its earnings may **inure** to any private shareholder or individual. In addition, it may not be an **action organization**, i.e., it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates.

Organizations described in section 501(c)(3) are commonly referred to as **charitable organizations**. Organizations described in section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible contributions in accordance with Code section 170.

The organization must not be organized or operated for the benefit of **private interests**, and no part of a section 501(c)(3) organization's net earnings may inure to the benefit of any private shareholder or individual. If the organization engages in an **excess benefit transaction** with a person having substantial influence over the organization, an **excise tax** may be imposed on the person and any organization managers agreeing to the transaction.

Section 501(c)(3) organizations are restricted in how much political and legislative (lobbying) activities they may conduct. For a detailed discussion, see **Political and Lobbying Activities**. For more information about lobbying activities by charities, see the article **Lobbying Issues PDF**; for more information about political activities of charities, see the FY-2002 CPE topic **Election Year Issues PDF**.

# *Filing Requirements*

*The following excerpts were downloaded from the IRS' website in September 2025. The information documented below is subject to change by the IRS. Therefore, for the most up-to date version of this information, please go to (it may be necessary to copy and paste this link into your Internet browser):*

***https://www.irs.gov/charities-non-profits/churches-religious-organizations/filing-***

## *Exempt Organizations - Required Filings*

Generally, tax-exempt organizations must file an **annual information return** (**Form 990 PDF** or **Form 990-EZ PDF**). Most small tax-exempt organizations whose annual **gross receipts** are **normally $50,000 or less** can satisfy their annual reporting requirement by electronically submitting Form 990-N if they choose not to file Form 990 or Form 990-EZ. Churches, some church-affiliated organizations and certain other types of organizations are **excepted** from filing.

## *Which forms do exempt organizations file?*

***https://www.irs.gov/charities-non-profits/form-990-series-which-forms-do-exempt-organizations-file-filing-phase-in***

Most tax-exempt organizations are required to file an annual return. Which form an organization must file generally depends on its financial activity, as indicated in the chart below.

| ***Status*** | ***Form to File*** | ***Instructions*** |
|---|---|---|
| Gross receipts normally ≤ $50,000<br>***Note***: Organizations eligible to file the ***e-Postcard*** may choose to file a full return | 990-N | User guide for Form 990-N |
| Gross receipts < $200,000, and<br>Total assets < $500,000 | 990-EZ<br>or 990 | Instructions |
| Gross receipts ≥ $200,000, or<br>Total assets ≥ $500,000 | 990 | Instructions |
| Private foundation | 990-PF | Instructions |

# *Filing Requirements (continued)*

## *Return Due Dates for Exempt Organizations: Annual Returns*

***https://www.irs.gov/charities-non-profits/return-due-dates-for-exempt-organizations-annual-return***

Use the table below to find the **due date** of annual returns (Forms 990, 990-EZ, 990-PF, or 990-BL) that a tax-exempt organization must file. To use the table, you must know when your organization's tax year ends.

| ***Ending date of tax year*** | ***Initial return due date*** | ***First extended due date*** | ***Second extended due date*** |
|---|---|---|---|
| December 31 | May 15 | August 15 | November 15 |
| November 30 | April 15 | July 15 | October 15 |
| October 31 | March 15 | June 15 | September 15 |
| September 30 | February 15 | May 15 | August 15 |
| August 31 | January 15 | April 15 | July 15 |
| July 31 | December 15 | March 15 | June 15 |
| June 30 | November 15 | February 15 | May 15 |
| May 31 | October 15 | January 15 | April 15 |
| April 30 | September 15 | December 15 | March 15 |
| March 31 | August 15 | November 15 | February 15 |
| February 28/29 | July 15 | October 15 | January 15 |
| January 31 | June 15 | September 15 | December 15 |
| | | | |

If a due date falls on a Saturday, Sunday, or legal holiday, the due date is delayed until the next business day. The table above does not reflect the additional day.

***Instead of filing an annual return, certain small organizations may file an annual electronic notice, the Form 990-N (e-Postcard). The due date for Form 990-N is the "initial return due date," above. Extended due dates do not apply.***

# *Filing Requirements (continued)*

## *Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N (e-Postcard)*

***https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard***

Small tax-exempt organizations generally are eligible to file Form 990-N to satisfy their annual reporting requirement if their annual gross receipts are normally $50,000 or less.

- Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.
- Gross receipts are considered to be normally $50,000 or less if the organization:
  - Has been in existence for 1 year or less and received, or donors have pledged to give, $75,000 or less during its first tax year;
  - Has been in existence between 1 and 3 years and averaged $60,000 or less in gross receipts during each of its first two tax years; and
  - Is at least 3 years old and averaged $50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which calculations are being made).

### *Due Date of the e-Postcard*

The ***e-Postcard*** is due every year by the 15th day of the 5th month after the close of your tax year. For example, if your tax year ended on December 31, the ***e-Postcard*** is due May 15 of the following year. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. ***You cannot file the e-Postcard until after your tax year ends.***

### *Information You Will Need to File the e-Postcard*

The ***e-Postcard*** is easy to complete. Use this link to file the e-Postcard.. There is no paper form. All you need is eight items of basic information about your organization.

1. Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN)
2. Tax year (calendar or fiscal filer)
3. Legal name and mailing address
4. Any other names the organization uses
5. Name and address of a principal officer
6. Website address if the organization has one
7. Confirmation that the organization's annual gross receipts are $50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)

### *Who Must File*

Most small tax-exempt organizations with gross receipts that are normally $50,000 or less ($25,000 for tax years ending on or after December 31, 2007 and before December 31, 2010) must file the ***e-Postcard***. Exceptions to this requirement include:

- Organizations that are included in a group return,
- Churches, their integrated auxiliaries, and conventions or associations of churches, and
- Organizations required to file a different return

To search for organizations that have filed an e-Postcard and to view their filings, see ***Exempt Organizations Select Check***. You can also download the entire database of ***e-Postcard*** filings on that site.

# *Unrelated Business Income Tax – General Rules*

*The following excerpts were downloaded from the IRS' website in September 2025. The information documented below is subject to change by the IRS. Therefore, for the most up-to date version of this information, please go to (it may be necessary to copy and paste this link into your Internet browser):*

***https://www.irs.gov/charities-non-profits/private-foundations/life-cycle-of-a-private-foundation-unrelated-business-income-tax***

## *Life Cycle of a Private Foundation - Unrelated Business Income Tax*

Even though an organization is recognized as tax exempt, it still may be liable for tax on its unrelated business income. Unrelated business income is income from a trade or business, regularly carried on, that is not substantially related to the charitable, educational, or other purpose that is the basis of the organization's exemption. An exempt organization that has $1,000 or more of gross income from an unrelated business must file Form 990-T PDF. See Unrelated business income tax returns and the Form 990-T instructions PDF for more information about return filing.

The obligation to file Form 990-T is in addition to the obligation to file Form 990-N (the e-postcard) or the annual information return, Form 990, 990-EZ or 990-PF. Group or consolidated returns are generally not permitted. Title holding corporations and organizations receiving their earnings may file a consolidated return, however.

# A few definitions:

## *Unrelated Business Income Defined*

***(http://www.irs.gov/Charities-&-Non-Profits/Unrelated- Business-Income-Defined, the following definitions can be accessed at this link as well)***

For most organizations, an activity is an unrelated business (and subject to unrelated business income tax) if it meets three requirements:

1. It is a trade or business,
2. It is regularly carried on, and
3. It is not substantially related to furthering the exempt purpose of the organization.

There are, however, a number of modifications, exclusions, and exceptions to the general definition of unrelated business income.

## *IRS Publication 557 – Tax Exempt Status for Your Organizations*

Information about Publication 557, Tax-Exempt Status for Your Organization, including recent updates and related forms. Publication 557 discusses the rules and procedures for organizations that seek recognition of exemption from federal income tax under section 501(a) of the Internal Revenue Code.

***https://www.irs.gov/pub/irs-pdf/p557.pdf***

# *Tax-Exempt Application Tips*

*The following excerpts were downloaded from the IRS' website in September 2025. The information documented below is subject to change by the IRS. Therefore, for the most up-to date version of this information, please go to (it may be necessary to copy and paste this link into your Internet browser):*

***http://www.irs.gov/Charities-&-Non-Profits/Top-Ten-Reasons-for-Delays-in-Processing-Exempt-Organization-Applications***

## *Top Ten Tips to shorten the tax-exempt application process*

## *Following these simple tips can save time and effort*

***10. Provide the required information on the principal officers and board of directors. L***ist the following information for the principal officers and board of directors:

a)Names; b) Mailing addresses; c) Titles and Positions; d) Annual compensation

***9. Ensure a director, trustee, principal officer or other authorized individual signs the Form 1023.*** Generally, a principal officer is the president, vice president, secretary or treasurer. The person signing the application must indicate his or her title or other authority to sign. A taxpayer's representative may not sign Form 1023, 1024 or 1024-A. Form 1023, Form 1024 and Form 1024-A must be electronically signed on Pay.gov

***8. Don't forget to submit a copy of adopted by-laws***, code of regulations or any other document that sets out the organization's rules of operation, but only if adopted.

***7. Include all of the necessary financial data.*** See the instructions to Form 1023 to determine how much information you need to provide, based on how long your organization has existed.

***6. Include the month the organization's annual accounting period ends.*** The accounting period ending date on the application should match the date stated in your by-laws, on financial statements, and on any prior returns filed.

***5. Attach all required schedules.*** Some lines require supporting schedules. Check all line items on financial statements.

***4. Complete all required pages.*** The information contained on each page and schedule of Form 1023 and Form 1024 is necessary for the IRS to make a determination about your tax-exempt status. Form 1023 has various schedules and pages that must be filled out for churches, schools, hospitals, scholarships, supporting organizations and certain other organizations. Pay.gov will direct you to complete the required Form 1023 schedules

***3. Provide enough information about the organization's activities to show us how it will achieve the exempt purpose.*** Please don't restate the purpose. Explain the specific activities that will achieve that purpose. Consider a "who, what, when, where, why and how" approach. Explain past, present, and planned activities. If you haven't started activity yet, develop plans that provide a clear understanding of how your organization will operate. It is not necessary to describe activities that are speculative at this time.

# *Tax-Exempt Application Tips (continued)*

2. ***Attach a complete copy of the organizing document and all amendments.*** If the applicant is a corporation, include a complete copy of the articles of incorporation that shows it has been filed with and approved by the state. If the applicant is not incorporated, include a similar organizing document such as a constitution, articles of association, or by-laws. At a minimum, it should state the legal name, the purposes and the date of adoption. At least two members of the organization should sign the document. A trust document must be signed by the trustees and show the date of formation. For section 501(c)(3) applicants, the organizing document must comply with the organizational test for exemption.

1. The ***Number 1*** tip to reduce delays in processing exempt organization applications is . . .

   ***INCLUDE THE CORRECT USER FEE!***

   *Ensure the application includes a check or money order made payable to the United States Treasury for the appropriate user fee.*

   Following these ten tips can help shorten the time it takes to process an application for tax-exempt status. A correctly completed application, sent with all required documents and schedules has a good chance of being accepted with no further contact. If contact is necessary, the IRS agent can address the technical issues that need resolution without taking up time to get a completed application.

# Frequently Asked Questions



**Included in this Section:**

- Dissolving Your Parent Organization (PTO/Booster Club)
- Vendors and Parent Organizations
- Teacher Appreciation- Gift Cards/Cash

## Dissolving Your Parent Organization (PTO/Booster Club)

Ifa parentorganization decides to dissolve,it mustfollowaformal processtoensure compliance with FBISD policy, IRS regulations (if tax-exempt), and proper handlingoffunds and records.

**Steps to Dissolve a Parent Organization**

1. **Board & Membership Vote**
    - o A motion to dissolve must be presented and approved by the board.
    - o A vote of the general membership must follow, in accordance with the organization's bylaws.
    - o Meeting minutes documenting the vote must be maintained.
2. **Final Financial Review**
    - o A final financial review (or audit) must be completed.
    - o All outstanding debts should be resolved.
    - o A financial report showing final income, expenses, and account balance must be submitted to the campus and/or district.
3. **Distribution of Assets**
    - o Remaining funds must be used to benefit the campus — typically by donating them to the school's student activity fund or another approved district account.
    - o Funds cannot be divided among members or used for personal purposes.
    - o Donations of equipment or supplies must be inventoried and accepted by campus administration.
4. **Notification to FBISD**
    - o A written notice of dissolution, with supporting documentation (meeting minutes, final financial report, asset distribution), must be submitted to:

        Campus Principal

FBISD Business & Finance Department (Internal Auditor)

5. **IRS and State Filing (if applicable)**

o If the organization is a registered nonprofit, you must:

File a final IRS Form 990 (even if under the $50,000 threshold)

Close out any state registration or EIN, if necessary

**Important Notes:**

- Dissolution does not absolve the group from financial reporting or documentation responsibilities.
- Keep all records for a minimum of **5 years** following dissolution.
- Do not close the organization's bank account until all debts are paid, final reports are submitted, and funds are properly transferred.

## Vendors and Parent Organizations

FBISD policy does not permit school support organizations/parent organizations to register as vendors. All fundraising and disbursement must run through the organization's independent accounts and follow district-approved processes.

**Can the school or activity account pay or reimburse a parent organization (PTO/Booster Club)?**

No. FBISD policy **does not allow schools or student activity accounts to reimburse parent organizations**. Parent organizations are separate 501(c)(3) entities that manage their own funds independently.

**Key Points:**

1. **Separate entities:**

o Parent organizations and booster clubs are legally independent from the District. Payments to them from student activity accounts could jeopardize compliance with both District policy and IRS regulations.

2. **Fundraising and spending:**

- Parent organizations may use their funds to support student programs, classroom needs, and extracurricular activities, but **schools or activity accounts cannot reimburse them** for purchases or services.

3. **Best practices:**
   - All activity account expenditures should be made **directly to vendors or service providers**.
   - If a parent organization wants to support a program, they can **purchase items directly** (supplies, equipment, etc.) rather than requesting reimbursement.

**Can an activity club pay a booster club?**

Yes — but only under specific circumstances. Activity clubs may **pay a booster club for goods or services** provided, but they **cannot reimburse the booster club** for prior expenditures.

**Key Points:**

1. **Payment vs. Reimbursement:**
   - **Reimbursement** (paying a booster club back for expenses they already covered) is **not allowed**.
   - **Payment for goods or services** is allowed if the booster club is providing something of value to the activity club.
2. **Example:**
   - A **Drama Booster Club** produces the school play.
   - Another activity club or class wants to attend the play.
   - The activity club may **pay the booster club for tickets**, because the booster club is providing a service.
   - All money handling for ticket sales remains the responsibility of the booster club.
3. **Documentation & Best Practices:**
   - The booster club should provide a **clear invoice or request** for the payment.

- The activity club sponsor should **approve the payment and record it properly** in the activity club's financial records.
- This ensures transparency, accountability, and compliance with District policies and IRS regulations.

**Summary:**

- Activity clubs **may pay booster clubs for goods or services**, but **may not reimburse them** for prior expenses.
- Schools and activity accounts **cannot reimburse parent organizations** for purchases or services.
- Proper documentation and clear financial records are essential to maintain compliance.

## Firearms and Raffles

Fort Bend ISD (FBISD) strictly prohibits the use of firearms in any fundraising activity conducted by PTOs, Booster Clubs, or other campus-affiliated support organizations.

***Gun raffles or firearm-related giveaways are not permitted — regardless of whether the event occurs on or off school property.***
This policy aligns with:

- FBISD's commitment to maintaining a safe and inclusive learning environment
- State and federal laws governing weapons on school campuses
- Legal and ethical fundraising practices expected of school-affiliated nonprofits

*Any raffle or prize involving firearms could place the organization and its members at legal risk, violate FBISD policy, and jeopardize the group's standing with the school district.*
All fundraising ideas should be approved in advance by campus administration or the District's Business and Finance Department when applicable.

### Board Eligibility

FBISD does not require board members of Parent Organizations or Booster Clubs to have a child who attends the school or participates in the program.

**PTA**: If your organization is a PTA, you must follow Texas PTA requirements. These typically require officers to be members of the PTA, and local PTA membership eligibility often includes being a parent/guardian of a student at the school.

**Independent PTOs and Booster Clubs**: These organizations set their own rules in their bylaws. They may choose to require board members to have a child in the school or program, but this is not mandated by FBISD.

*Each organization should review and, if necessary, update its bylaws to clearly state eligibility requirements for board service.*

## Teacher Appreciation- Gift Cards/Cash

While there is **no rule that expressly prohibits** a PTO or booster club from giving teachers cash or gift cards, there are important considerations:

1. **IRS Tax Implications**
    - Gift cards are considered **cash equivalents** by the IRS. Teachers receiving them are responsible for reporting them as **taxable income**.
    - Cash gifts are also taxable.
2. **Tracking and Documentation**
    - Once gift cards or cash are distributed, it is **difficult to track how they are spent**, making it harder to document that the expenditure supports the organization's exempt purpose.
3. **Best Practices / Recommendations**
    - PTOs should carefully consider the potential consequences before giving cash or gift cards.
    - Safer alternatives include:
        - Purchasing **classroom supplies or instructional materials** directly for teachers.
        - Providing **meals, snacks, or tokens of appreciation** (within District guidelines).

- If the PTO wants to give cash or gift cards, they may consider **consulting a tax professional or attorney** to understand tax reporting requirements and minimize risks.

**Summary:** Direct cash or gift cards to teachers are **not recommended**, even though they are not strictly prohibited. The focus should be on supporting **student programs and instructional needs**.

We hope these guidelines have helped your organization with the various processes involved in becoming a Parent Organization/Booster Club and with being in compliance with the appropriate agencies. Please contact our office if you have any questions or need further assistance.

Thank you for the support you provide to our students and campuses!



# *Fort Bend Independent School District*

## *Vision*

*FBISD continuously improves teaching and learning by developing effective staff and building scalable systems.*

## *Mission*

*FBISD exists to inspire and equip all students to pursue futures beyond what they can imagine.*

Fort Bend ISD 2026-2027 Board of Trustees

***Kristin K. Tassin***……..…..,... President

**Angie Hanan**.....Vice President

***D*r. Shirley Rose-Gillia**.....Secretary

***A*dam Schoof**.....*Member*

**Afshi Charania**.....*Member*

**Addie Heyliger**..... Member

**Angie Wierzbicki**..... Member

FBISD

INSPIRE•EQUIP•IMAGINE