CLEAR CREEK
INDEPENDENT SCHOOL DISTRICT

BOOSTER CLUB MANUAL

2026-2027

Karen Engle, Ed.D.
Superintendent

2425 East Main Street
League City, Texas 77573
(281) 284-0002
kengle@ccisd.net

Dear Booster Clubs:

On behalf of Clear Creek Independent School District, I want to extend my heartfelt gratitude for your unwavering support and commitment to our students and schools. Your dedication to our Booster Clubs is an essential component of our collective mission to ensure excellence in academics, extracurricular activities, and co-curricular programs.

In this manual you will find information on District policies, University Interscholastic League (UIL) guidelines, and state and federal requirements that govern Booster Clubs. We believe that with clear guidance, our collaboration will continue to flourish, benefiting every student involved.

With your invaluable support, our students are provided with countless opportunities to develop their skills, explore their passions, and showcase their talents through high quality programs. The Board of Trustees and I deeply appreciate your continuous efforts and dedication.

Thank you for your commitment to making Clear Creek Independent School District a place where every student can thrive.

Sincerely,



Karen Engle, Ed.D.
Superintendent of Schools

TABLE OF CONTENTS

Welcome!..... 1

Contact List..... 2

Beginning Basics..... 3

Roles & Responsibilities..... 6

Financial Guidelines..... 8

Operational Guidelines..... 18

Internal Revenue Service..... 28

Sales Tax - Texas Comptroller's Office..... 33

University Interscholastic League..... 38

Frequently Asked Questions..... 39

Appendix & Exhibits..... 46

Index..... 59

WELCOME! WE'RE GLAD YOU'RE HERE!

Thank you for volunteering your time, energy, and talents to support the students and programs of Clear Creek Independent School District (CCISD). Booster clubs play an important role in enhancing student programs by providing financial support, volunteer assistance, and other resources that benefit students. Your commitment to our students and their success is greatly appreciated.

To operate effectively and support student programs responsibly, booster club officers and members must understand and follow the laws, regulations, District policies, and procedures that apply to their organizations. The CCISD Booster Club Manual is designed as a practical reference to help booster clubs navigate common questions and responsibilities. While the manual cannot address every situation a booster club may encounter, it provides guidance and references additional resources when more detailed information is needed.

CCISD booster clubs work cooperatively with the District and its employees; however, booster clubs are separate legal entities from the District and are responsible for maintaining their own financial accounts, records, and tax identification numbers. Because booster club activities may impact District programs, students, and the public perception of CCISD, booster clubs are expected to comply with applicable District policies and requirements. The District reserves the right to review or examine a booster club when necessary.

Booster club officers are responsible for ensuring their organization complies with applicable laws, regulations, tax requirements, and District policies and procedures. The District is not responsible for a booster club's failure to comply or for any resulting penalties, fees, or other consequences. Booster clubs should seek independent professional advice regarding accounting, tax, legal, or other matters specific to their organization.

An electronic copy of this manual, along with additional resources and guidance, is available on the CCISD Booster Club webpage.

Thank you again for your dedication and the countless hours you give to support our students. Your partnership makes a meaningful difference in the success of CCISD student programs. I look forward to working with you throughout the year!

Jennifer Eastin
District Internal Auditor
Education Support Center
2425 E. Main Street
League City, TX 77573
281.284.0184
jeastin@ccisd.net

CONTACT LIST

DISTRICT CONTACTS			
ROLE	**NAME**	**EMAIL**	**PHONE**
Safe & Secure Schools Coordinator	Cameron Munson	cmunson@ccisd.net	281.284.0054
Director of Career & Technology	Dana Morgan	dmorgan@ccisd.net	281.284.0120
Facility Rental Specialist	Erika Gamez	ergamez@ccisd.net	281.284.0061
Director of Marketing & Community Impact	Eva deCardenas	edecarde@ccisd.net	281.284.0029
Director of Child Nutrition Services	Fred Walker	fwalker@ccisd.net	281.284.0700
Director of Visual & Performing Arts	Greg Goodman	ggoodman@ccisd.net	281.284.0085
District Internal Auditor	Jennifer Eastin	jeastin@ccisd.net	281.284.0184
Asst. Director of Athletics	Jimmy Grier	jgrier@ccisd.net	281.284.0084
Director of Athletics	Kirby Killingsworth	kkilling@ccisd.net	281.284.0087
Catering	Samy Clay	catering@ccisd.net	281.284.0714
Asst. Director of Visual & Performing Arts	Stephanie Albert	salbert@ccisd.net	281.284.0113

OTHER CONTACTS			
ORGANIZATION	**CONTACT / DETAIL**	**EMAIL / WEBSITE**	**PHONE**
Joe Pugh Insurance Agency	General Liability Policy	brodypugh@gmail.com	281.557.3648
Internal Revenue Service	Exempt Organizations Unit	www.irs.gov/charities-non-profits	877.829.5500
Office of the Texas Attorney General	General Contact	www.oag.state.tx.us	512.463.2100
Texas Comptroller's Office	General Help	www.comptroller.texas.gov	800.531.5441
	Sales Tax Help	—	800.252.5555
	WebFile	—	800.442.3453
Texas Secretary of State	General Contact	www.sos.state.tx.us	512.463.5555
University Interscholastic League (UIL)	Booster Compliance	www.uiltexas.org	512.471.5883

BEGINNING BASICS

Forming a Booster Club

This section is for parents starting a new booster club and includes information on officer roles, elections, and the steps required to form a club.

Before forming a booster club, parents must discuss their plans with the **student group sponsor and campus principal**. The **principal must sign the Booster Club Registration & Approval Form** before taking any further action. Submit the completed form to the **District Internal Auditor** and follow the **10-Step Start-Up Checklist** in the Appendix.

Booster clubs provide valuable support to students and schools but require strong leadership, active participation, and compliance with District, state, and federal requirements. Before moving forward, consider:

- Do we have enough parents willing to participate?
- Can we commit the time needed to operate the club?
- Are we prepared to attend required training and submit required paperwork?
- Have we read and understand this manual and our responsibilities?
- Are we prepared to follow all applicable requirements and maintain required records?

A Booster Club is Not Required

Parents can support a student group without forming a booster club. Parents may participate in fundraisers and events conducted through the school. In these cases, **all funds must be deposited into the District-managed Campus Activity Fund and used only for that student group.**

If you decide to form a booster club, obtain written approval from the principal and submit the Booster Club Registration & Approval Form to the District Internal Auditor. The **10-Step Booster Club Start-Up Guide** on the following pages will walk you through the formation process.

Articles of Incorporation and Bylaws

A booster club must be a **separate legal entity** from CCISD. Most booster clubs are organized as a Texas nonprofit corporation by filing a **Certificate of Formation** with the Texas Secretary of State.

Form 202 – Certificate of Formation – Nonprofit Corporation is available on the Texas Secretary of State website: Texas Secretary of State

Forming a Texas nonprofit corporation does **not automatically provide federal tax-exempt status**. The organization must separately complete the appropriate federal tax-exemption process with the IRS.

Bylaws are required by CCISD and establish the rules for operating the booster club, including officer responsibilities, elections, meetings, voting, membership, and financial procedures. A bylaw template is available on the District's booster club webpage.

BOOSTER CLUB REGISTRATION AND APPROVAL FORM

CCISD
CLEAR CREEK INDEPENDENT SCHOOL DISTRICT

Booster Club Registration & Approval Form

DATE:

CAMPUS OR DEPARTMENT NAME

ORGANIZATION NAME:

PURPOSE OF CLUB:

FACULTY SPONSOR NAME:

CURRENT NUMBER OF PARENT SUPPORTERS:

BYLAWS ESTABLISHED? No

BOOSTER CLUB CONTACT NAME:

BOOSTER CLUB CONTACT EMAIL/PHONE:

I AGREE WITH THE FOLLOWING STATEMENTS:

- ☐ ***I have read the Booster Club Manual and agree to abide by the information included in the guidelines.***
- ☐ ***I understand that noncompliance with any district policy or other agency may result in the suspending or disbanding of the booster club by a principal or district administrator.***
- ☐ ***I have included a current list of officers or representatives with names, titles, phone numbers and email addresses along with this form.***
- ☐ ***I understand that once my term is complete, and to ensure continued success of the program, I will be required to provide information to future officers including documents, district training dates, etc.***

Submitted by:

Booster Club Representative #1

Booster Club Representative #2

For Campus Use Only:

☐ **Approved**

☐ **Denied**

Sponsor's Name

Principal's Name

Date

Sponsor's Signature

Principal's Signature

GUIDE TO FORMING A BOOSTER CLUB

10 Steps to start a Booster Club

1. **Get the OK from your Principal** – Email your Principal (copy your sponsor) and have both sign the Booster Club Formation Form.
2. **Create a name for your Club** – Include the campus name + activity (Seabrook Int. Band Booster Club). The IRS prohibits using previously registered names.
3. **Elect officers** – A minimum of three officers are required (usually President, Treasurer, and Secretary). Exceptions should be emailed to the Auditor.
4. **Draft bylaws** – Bylaws serve as your operating guide. A sample is provided on the Auditor's department web page.
5. **Apply for an EIN** – Application for an Employee Identification Number is found on the IRS' website: www.irs.gov. You will receive your EIN electronically in 5 minutes.
6. **Email a copy of your EIN and signed bylaws to the Auditor:** jeastin@ccisd.net. To waive the $275 application fee, the Auditor must send documents to the IRS on your behalf.
7. **Open a bank account** – Bylaws and first meeting's minutes are required to open an account. Ask for a booster club account, not a business account.
8. **Look for a state exemption letter** – The Auditor will apply for your state exemption on your behalf. A letter from the Texas Comptroller's Office will arrive in 3-4 weeks. Please retain for your records.
9. **Sales Tax Permit** – If you plan to host more than two taxable fundraisers per year, apply for a Sales Tax Permit online https://comptroller.texas.gov/taxes/permit/. **Do not apply if you will only host two or fewer taxable fundraisers or sell only nontaxable items.**
10. **File taxes on time!** FEDERAL taxes are filed once per year with the IRS. STATE taxes are filed 4x per year with the Texas Comptroller's Office only if you have a Sales Tax Permit.

Questions? Call 281-281-0184 or email: jeastin@ccisd.net.
Online resources: https://www.ccisd.net/booster-clubs

ROLES AND RESPONSIBILITIES

The following information outlines the roles and responsibilities of individuals involved with a booster club. Clubs may assign additional responsibilities based on their size and needs, but all responsibilities must comply with the club's bylaws and District requirements.

Membership

Club bylaws define membership requirements. Only active members in good standing and current on required dues may vote or hold office, as provided in the bylaws.

Booster club members work cooperatively with the coach/director/sponsor but may not speak for or represent Clear Creek Independent School District or District employees.

Booster clubs may charge annual membership dues as established in their bylaws. Parents are not required to join a booster club for their student to participate in or receive benefits from a school program. Bylaws should identify any benefits or privileges limited to members, such as voting or holding office.

Campus sponsors may not be booster club members and are not required to pay membership dues.

Officers

A booster club must have a minimum of **three officers: President, Treasurer, and Secretary.** Clubs may establish additional officer positions, such as Vice President, if provided for in their bylaws.

Officers must be active members in good standing with the organization and meet all applicable District requirements. Officer terms and term limits should be defined in the bylaws. Unless otherwise approved by the District, officers should not serve more than two consecutive years in the same office. Contact the District Internal Auditor if a position cannot be filled after the two-year term.

Family members may not serve concurrent terms when doing so creates a conflict of interest.

Board members and full-time District employees may not serve in a financial capacity for a school-support or booster organization, as outlined in Board Policy GE (Local). Financial capacity includes serving as president, treasurer, fundraising chair, or an authorized signer on the organization's bank account.

When an officer's term ends or the officer resigns, all club records and materials must be transferred to the successor within **15 business days**.

President - The president provides leadership for the booster club and ensures the organization operates according to its bylaws and District requirements. Duties include:

- Preside at meetings.
- Work with the coach/director/sponsor regarding booster activities.
- Review the club's financial position with the treasurer.
- Help resolve organizational concerns.
- Perform duties outlined in the bylaws.

Vice-President - The vice president assists the president and assumes the president's responsibilities when needed. Duties include:

- Preside at meetings in the president's absence.
- Assist with club operations.
- Perform duties delegated by the president or outlined in the bylaws.

Secretary - The secretary maintains the club's organizational records. Duties include:

- Record and maintain meeting minutes.
- Distribute minutes to members and the coach/director/sponsor, when applicable, within one week.
- Maintain bylaws, membership records, attendance records, and other organizational documents.
- Perform duties outlined in the bylaws.

Treasurer - The treasurer is the authorized custodian of the club's funds and is responsible for maintaining accurate financial records. Duties include:

- Record all money received and disbursed.
- Prepare the annual budget with input from the coach/director/sponsor.
- Reconcile bank statements and resolve discrepancies.
- Present monthly financial reports to the membership.
- File applicable federal and state tax returns and payments by required deadlines.
- Maintain records for the annual audit.
- Transfer financial records to the successor within 15 business days.

Special Committees - Clubs may establish committees for specific activities or events. Committee responsibilities should be defined by the board or in the club's bylaws.

Audit Committee - A financial audit or review is required at the end of each fiscal year. Individuals independent of the club's day-to-day financial activities should perform the review. **The treasurer may not serve on the audit committee.**

The completed audit packet is due to the District Internal Auditor by **September 15**. Required forms and instructions are available on the District's booster club webpage.

Fundraising Committee - The fundraising committee plans and coordinates approved fundraising activities. Committees should establish a realistic budget and ensure fundraisers are expected to generate a reasonable profit. All fundraising activities must comply with District requirements.

Nominating Committee - The nominating committee recommends candidates for officer positions in accordance with the club's bylaws. Elections should be held in sufficient time for outgoing and incoming officers to transfer records and responsibilities. Clubs should generally hold elections in May or June unless otherwise provided in the bylaws.
Scholarship Committee - Booster clubs may provide scholarships but are not required to do so. Clubs offering scholarships should establish clear eligibility, application, selection, and award procedures.

Coach/Director/Sponsor - The coach/director/sponsor serves as the liaison between the booster club and the campus under the supervision of the Principal.
The coach/director/sponsor:

- Maintains responsibility for program activities, subject to Principal approval.

- Works with the booster club during the budgeting process to coordinate program needs.
- May not serve as a booster club officer, member, or authorized bank signer.
- Should be welcome at booster club meetings.

Open communication between the booster club and coach/director/sponsor is essential to maintaining transparency and alignment with program goals and District requirements.

Principal or District Administrator (including the District Internal Auditor) - The Principal is responsible for approving the formation and closure of a booster club. The Principal or appropriate District administrator must be involved in booster club activities that affect the school, including fundraising on school property, banquets, events, facility use, and other campus activities.

Booster clubs do not have authority to:

- Direct the duties of District employees.
- Determine school program activities or participation requirements.
- Schedule contests or other school activities.
- Purchase items for the school without the knowledge and prior approval of the coach/director/sponsor or Principal.

The District may require corrective action or dissolve a booster club that does not operate consistently with District policies or requirements.

A booster club may not close without first notifying the **Principal, coach/director/sponsor, and District Internal Auditor**. The closure process is outlined in the **Appendix**.

FINANCIAL GUIDELINES

Accounting Controls

A booster club must have a **President, Treasurer, and Secretary** who are active members. These separate officer positions help maintain appropriate segregation of duties and internal controls. **One person may not hold more than one officer position.**

If a club is unable to maintain the required three officer positions due to vacancies, the club must contact the **District Internal Auditor** for guidance and approval of any exception.

Accounting Period

A booster club must maintain a consistent accounting period, also known as a tax year or fiscal year. The accounting period consists of 12 consecutive months and does not have to follow the calendar year.

The club's accounting period should be established in its bylaws and used consistently for financial reporting and tax purposes. Most CCISD booster clubs use a **July 1 through June 30** fiscal year.

Accounting Software

Booster clubs should use a reliable accounting system that allows them to accurately track income, expenses, bank activity, and financial reports. **QuickBooks, Excel, or similar accounting software** may be used based on the club's needs and resources.

The selected system should be easy for the treasurer and future officers to understand and maintain.

Activity Funds

Booster clubs may support their student program in two ways:

- **Retain funds in the booster club's bank account** and use them for approved booster club purposes.
- **Donate funds to the Campus Activity Fund** for the benefit of the student program.

When funds are donated to a Campus Activity Fund, the campus is responsible for accounting for and safeguarding those funds. The funds are spent in accordance with District procedures and with the approval of the appropriate campus administrator.

Campus Activity Funds:

- Carry forward from year to year and may have positive or negative balances.
- Are funded through donations, fundraising proceeds, and other allowable activity.
- Are managed by the campus principal as the budget manager.

Purchases made with booster club funds or Campus Activity Funds must comply with applicable **CCISD policies, UIL requirements, and District purchasing procedures**. Questions regarding appropriate purchases should be directed to the appropriate District department or the **District Internal Auditor**.

See the **Purchasing with Booster Club and Campus Activity Funds** graphic on the following page for additional guidance.



Annual Audit

Each booster club must complete an annual financial audit of its prior fiscal year. This supports the District's responsibility under **GASB Statement 39** to obtain and review financial information from supporting organizations. The audit should be performed by individuals who were not involved in the club's day-to-day financial activities. The **Treasurer may not serve on the audit committee, and the coach/director/sponsor may not participate in the audit.**

The Treasurer must provide the audit committee with the requested financial records within **15 days of the fiscal year-end**. For clubs with a June 30 year-end, the audit period is July 1 through June 30. The **Annual Audit Form** is completed online and collects the required audit information in one concise place, including financial activity, tax filings, officer information, and the club's mailing address.

The completed Annual Audit Form is due to the **District Internal Auditor by September 15** each year. The Annual Audit Form and audit checklist are available on the District's booster club webpage.

Banking

Booster clubs must maintain a separate bank account using the club's **EIN**, not an individual's Social Security number.

- Use the club's complete legal name on the account.
- Do not open an account in the name of CCISD or a campus.
- Authorized signers may not be related by blood or marriage or reside in the same household.
- Full-time District employees may not serve as authorized signers under **Board Policy GE (Local)**. District substitutes and part-time employees may serve as signers if otherwise eligible.
- Coaches/directors/sponsors may not be authorized signers.
- When a signer leaves the board, the club must update the bank account and remove the former signer within **30 days**.
- Never combine personal funds with booster club funds.
- Deposit funds promptly after fundraising activities or events, generally within **five days**.
- Two individuals should verify large cash deposits.
- Follow up on outstanding checks older than 60 days.
- Do not accept post-dated checks.
- Clubs may establish additional internal controls, such as requiring two signatures for checks over a specified amount.

Carryover or Rollover Balance

Booster clubs should use funds raised to support the student program during the year. Clubs should retain only the amount reasonably needed to cover obligations and start-up expenses for the following school year. There is **no required minimum or maximum balance**. Clubs should evaluate their carryover balance annually and consider whether excess funds should be donated to the program's Campus Activity Fund for the direct benefit of students. If the club requires a membership vote to approve a carryover balance, the process should be included in the bylaws.

Collections for Students or Families in Crisis

Booster clubs may conduct a fundraiser to assist a student or family in crisis; however, these collections must be kept separate from the club's regular fundraising and financial activities.
Before conducting a collection:

- Clearly communicate the purpose of the fundraiser to donors.
- Do not represent contributions as tax-deductible charitable donations to the booster club when they are intended for an individual or family.
- Keep crisis-collection funds separate from the club's operating funds.
- Funds should be transferred directly to an appropriate recipient, financial institution, trust, or qualified organization, as applicable.
- Contact the District Internal Auditor before conducting a crisis fundraiser if you are unsure whether the proposed activity is allowable.

Credit Cards

Booster clubs may accept credit card and electronic payments through an approved payment platform. The account must be in the **booster club's name**, and all funds must be deposited directly into the club's bank account. Personal accounts may not be used. Clubs should maintain records of all transactions and processing

fees. Payment accounts, card readers, and login credentials are club property and must be transferred to the appropriate successor when officers change.

Debit Cards

Booster clubs may use debit cards for approved club expenses.

- Maintain a detailed receipt for all purchases.
- Use a **Request for Expenditure** form when required.
- Coaches/directors/sponsors may not use the club debit card but may request reimbursement for allowable expenses.
- Establish an appropriate daily purchasing limit.
- Do not use the debit card for cash withdrawals unless approved by the board and appropriate controls are in place.
- Debit cards and account information must be transferred to the new authorized signers when officers change.

Donations

The District is grateful for monetary and non-monetary gifts that support student programs. Donations may be made at any time and in any amount.

Monetary Donations

Monetary donations made by check should be **payable to Clear Creek Independent School District (CCISD)** and submitted to the campus bookkeeper for deposit into the appropriate **Campus Activity Fund**.

The donor should receive a **Donation Acknowledgement Form** from the campus bookkeeper. Donations are reported to the CCISD Board of Trustees through the District's monthly financial reporting process.

Non-Monetary Donations

Booster clubs may donate equipment, vehicles, trailers, and other fixed assets to a campus or program. **Before purchasing or donating an item, the booster club should consult with the coach, director, sponsor, and campus principal** to ensure the item is needed and can be accepted by the District. **Any donation involving a facility modification, permanent installation, or improvement to District property must follow the Facility Modification procedures below.**

Facility Modifications

Any facility modification, improvement, installation, or permanent addition proposed by a booster club on any CCISD campus must receive prior written District approval before work begins. Booster clubs must submit a completed Facility Modification Form for review and approval through the appropriate campus and District departments.

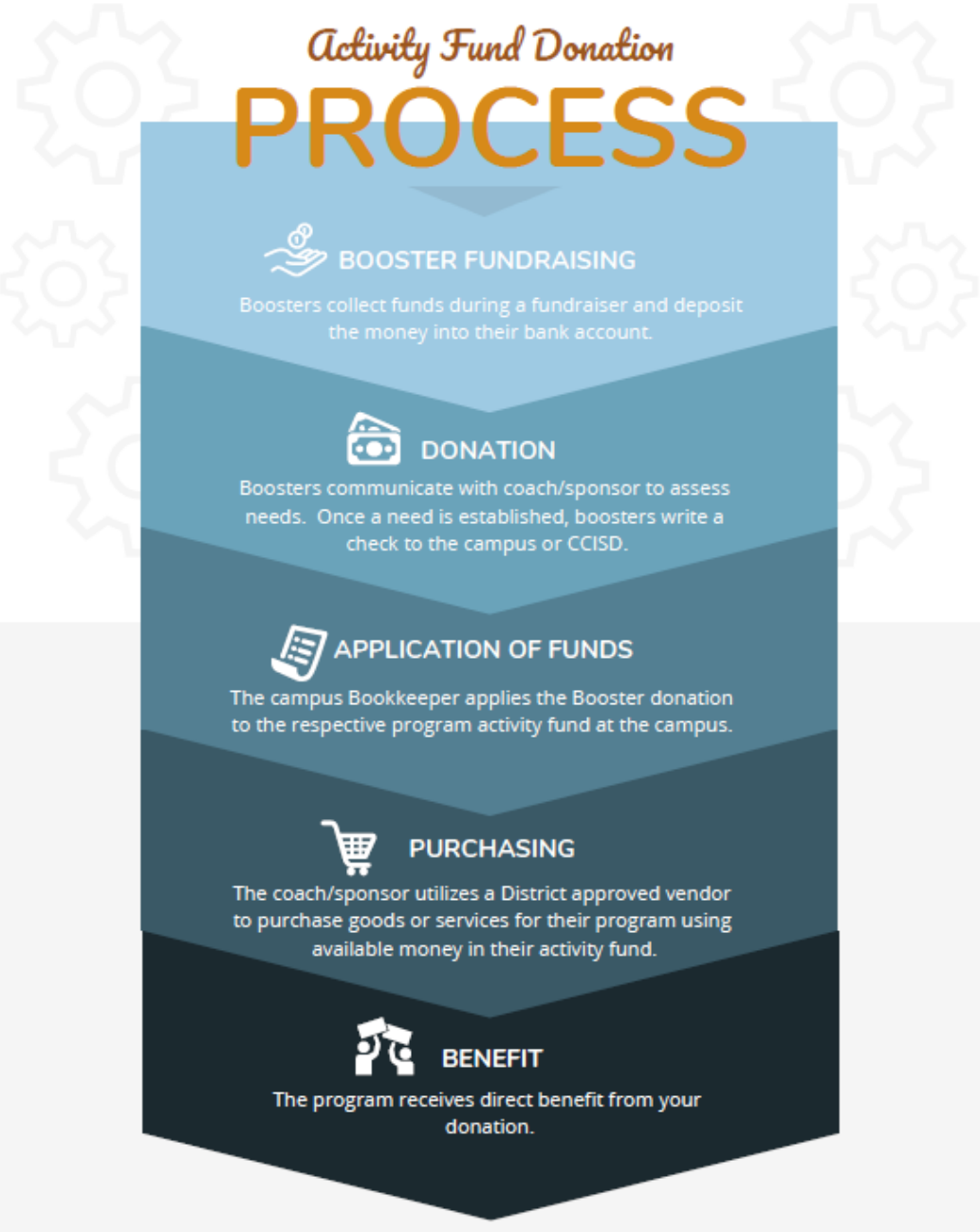
Booster clubs may not hire contractors or begin construction or installation on District property. For approved facility modification projects**, the booster club must donate the funds to CCISD, and the District will coordinate and complete the work** in accordance with CCISD standards, applicable building codes, safety requirements, and other District requirements.

Any approved improvement or permanent installation becomes the property of CCISD upon completion.

Donations – Trailer or Vehicles

Before purchasing or donating a trailer or vehicle for a program, the **coach/director/sponsor must contact the Transportation Department at 281-284-0634** to schedule an inspection. All trailer and vehicle donations must be inspected by the Transportation Department **before purchase or donation**.

After the inspection, contact **Jena Brown at 281-284-0181 or** jenabrown@ccisd.net for confirmation that the District can insure the vehicle and for instructions on completing the donation. The age and condition of the item may affect whether the District can accept the donation.



Donations vs. Direct-Pay

If a booster club pays a vendor directly rather than donating funds to the school, the **booster club is responsible for all accounting, payment, and safeguarding of those funds**.

Ask the vendor to bill the booster club directly. The school is not responsible for forwarding mail or processing payments on behalf of the booster club.

Donations – Quid Pro Quo

A booster club that is recognized as a **501(c)(3) organization** must provide donors with a written disclosure when a payment is more than $75 and includes both a charitable contribution and goods or services provided to the donor.

For example, if a donor pays $100 for a concert ticket valued at $40, the donor's charitable contribution is generally $60. Because the total payment exceeds $75, the booster club must provide the required written disclosure to the donor.

Financial Records

Booster clubs must retain financial and organizational records according to the following guidelines.
Financial records, including **bank statements, bank reconciliations, financial reports, federal and state tax returns and supporting documentation, scholarship records, donation records, and correspondence with government agencies**, should be retained for **five years**.

The following records should be retained **indefinitely**:

- IRS Employer Identification Number (EIN) documentation
- Texas Comptroller sales tax permit
- IRS Determination Letter
- Bylaws and amendments
- Meeting minutes and other permanent organizational records

All organizational records must be transferred from outgoing to incoming officers within **30 days of elections**.

Permanent records must be retained indefinitely.

Fundraising

CCISD Policy **GE (Local)** requires District-affiliated support organizations to fundraise and solicit donations in a manner consistent with District philosophy and objectives. Booster clubs must coordinate fundraising activities with the **coach/director/sponsor and campus principal** before beginning any fundraiser.

For fundraising activities conducted on campus, the booster club must complete the **Request for Approval of On-Campus Parent/Organizational Fundraising Activity** form and obtain the required approval before the activity begins. The form is available in the **Appendix** and on the District's booster club webpage.

Fundraising Guidelines

Fundraising activities may support academic, co-curricular, and extracurricular programs. All fundraising must comply with applicable **CCISD policies, UIL requirements, and District procedures**.

- Fundraising participation by students is **voluntary**. Students may not be required to participate.
- Booster clubs may offer an optional **fundraising opt-out** amount established by the club board.
- Student fundraising should not interfere with instructional time.
- School-wide fundraising involving direct student participation should be limited in number and duration at the discretion of the Principal.
- Parents may participate in fundraising without the student participation limitations.
- Fundraising activities must not be coercive, exploitative, or detrimental to student health, safety, or the educational process.

- Student-athletes may not receive fundraising prizes when the fundraiser is limited to athletes. Other student incentives must comply with applicable UIL and District requirements.
- Coaches/directors/sponsors may not determine a student's participation in a school activity based on the amount of individual fundraising.
- Fundraising proceeds must benefit the booster club or student group as a whole and may not be maintained in individual student accounts.
  The Principal or District administrator may take action when fundraising activities or conduct are inconsistent with District policies or requirements.

Fundraising Reconciliation

Within **one week after a fundraiser ends**, the Treasurer or fundraising committee should reconcile the fundraiser and report the results to the board, including total revenue, expenses, and net profit or loss.

Booster clubs should evaluate the profitability of each fundraiser before repeating it.

Crowdfunding and Electronic Fundraising

Booster clubs may use approved crowdfunding or electronic fundraising platforms. Before selecting a platform, clubs should review fees, terms, and payment processing requirements.

All funds raised electronically must be deposited **directly into the booster club's bank account** and may not flow through an individual's personal account.

Booster clubs may also create program wish lists when appropriate. Clubs should consult with the **coach/director/sponsor** before creating or promoting a wish list.

Fundraising Effectiveness

To improve fundraising results:

- Establish a clear fundraising goal.
- Allow sufficient time to promote the fundraiser.
- Coordinate with the campus to avoid conflicts with other fundraising activities.
- Consider fewer, more effective fundraisers to reduce fundraising fatigue.
- Maintain complete and legible fundraising records, including order forms and supporting documentation.

Grants or Employer Matching Programs

Booster clubs may apply for corporate or private grants and participate in employer matching programs. Because CCISD's support organization tax structure may be unfamiliar to granting agencies and employers, contact the **District Internal Auditor** if additional documentation or proof of exemption is requested.

Some grants or matching programs may issue funds to the **Clear Creek ISD Support Group** rather than directly to the booster club. Notify the District Internal Auditor when applying for a grant or participating in an employer matching program so the funds can be properly transferred to the booster club.

Insufficient or Returned Checks

If a party provides more than one insufficient-funds check, the booster club should not accept additional personal checks from that party. Future payments should be made by **cashier's check or money order**.

The individual must reimburse the booster club for the check amount and any applicable bank fees within **30 days of notification**.

Loans

Booster clubs should not borrow money or assume secured or unsecured debt. Booster clubs may not loan club funds to **parents, students, or other individuals**.

Petty Cash

Booster clubs may maintain a petty cash fund unless prohibited by their bylaws. Access should be limited to the **Treasurer and one other officer**. A District employee may not control petty cash.

Petty cash should be used only for **emergency purchases or events such as concessions**. All disbursements must be supported by a petty cash voucher and receipt. At all times, the cash on hand plus supporting receipts or vouchers should equal the original petty cash fund.

After an event, remaining petty cash should be deposited into the booster club's bank account until it is needed again.

Receipting Payments

Booster clubs should provide a receipt for payments received unless the payer receives an automatic receipt from an online ordering or payment system. Receipts should be retained as supporting documentation for deposits.

Right to Audit

The **District Internal Auditor or a District Administrator** may request a review or examination of a booster club at any time.

When requested, the booster club must provide financial records and supporting documentation, including bank statements, receipts, deposit records, tax filings, and other records requested by the District, within **five business days**.

Records may be provided electronically or through another approved method coordinated with the District Internal Auditor.

A District-requested examination or review is **separate from the booster club's annual audit**. The District does not automatically perform an audit or examination of every booster club. When a District review or examination is conducted, the results will be communicated to the booster club board as appropriate.

Safeguarding Money

Booster clubs must safeguard cash, checks, checkbooks, and other financial materials.

- Do not store money or checkbooks in an unlocked or unsecured location, including vehicles.
- Do not use undeposited funds for personal purchases, reimbursements, or other expenses.
- Checks should be used in sequential order to support reconciliation.
- Deposit funds promptly according to the club's banking procedures.

The District is not responsible for replacing booster club funds that are lost or stolen.

Selling Club Gear at Games

Band, Cheer, Color Guard, or Dance Team can sell club or campus merchandise at the two main District football stadiums (Veterans or Challenger Columbia) only if their school is playing at the stadium that evening.

Before selling merchandise, the booster club must complete the **Spirit Wear Sales Permission Form** and obtain approval from the **Athletics Department**. The form is available in the **Appendix** and on the District's booster club webpage.

Outside vendors (i.e., car dealerships, jewelry companies, etc.) may not set up a tent on your behalf unless these vendors connect with the District's Marketing Department and secure an advertising contract.

Scholarships

Booster clubs may award scholarships but are not required to do so. All eligible students in the program must have an opportunity to apply. Eligibility may not be based on a parent's booster club membership, donations, or volunteer involvement.

Scholarship requirements must be **objective, clearly stated, and applied consistently**. Clubs should establish the eligibility criteria and selection process in their bylaws.
Scholarship procedures should include:

- Make the application available to all eligible students.
- Use objective and transparent selection criteria.
- Use an independent selection committee.
- Committee members should not be related to applicants.
- Coaches/directors/sponsors may provide references but may not serve on the selection committee.
- Maintain application and selection records.
- Communicate the application process and qualifications to students and families.
- Provide records in response to a written request as required by District procedures.
- Applicants are responsible for meeting applicable UIL eligibility requirements.
- Scholarship funds should be sent directly to the educational institution or, when applicable, the U.S. Treasury for Service Academy payments.
- Bylaws should address what happens if a scholarship recipient delays enrollment, withdraws, or otherwise does not use the award.

Sources of Funding

Booster clubs may support student programs using funds maintained in the **booster club's bank account** or through donations to the **Campus Activity Fund**.

These funding sources are separate and have different requirements, controls, and responsible budget managers. Questions regarding the appropriate use of Campus Activity Funds should be directed to the **coach/director/sponsor, campus principal, or appropriate District department**.

Spending and Reimbursements

Booster club spending should follow the budget approved at the beginning of the fiscal year. If a proposed expense is not included in the approved budget, follow the club's bylaws and procedures to amend the budget before making the purchase.

- Do not issue blank checks. Reimburse members for documented, allowable expenses instead.

- Complete a **Request for Expenditure** form when making a purchase or requesting reimbursement. The form is available in the **Appendix**.
- Checks payable to **"Cash"** are prohibited without proper supporting documentation.
- Use the **Texas Sales and Use Tax Exemption Certificate (Form 01-339)** for eligible purchases made on behalf of the booster club. The form is available in the **Appendix** and may be used by individuals making purchases on behalf of the club. It may not be used for personal purchases.
- Obtain a **detailed receipt** for all purchases of goods or services.
- Personal expenses incurred on behalf of the club without prior authorization are reimbursed at the club's discretion and should be supported by appropriate documentation.

OPERATIONAL GUIDELINES

Advertising or Sponsorships

The District has advertising agreements with several community businesses. To ensure these agreements are honored, booster clubs must coordinate with the District before offering sponsorship benefits that may conflict with existing advertising agreements at Veterans Memorial Stadium or Challenger Columbia Stadium.

The District has an exclusive agreement with Houston Methodist Clear Lake Hospital for the Athletic Trainer Program. As the "Official Health Care Provider of CCISD Athletics," Houston Methodist Clear Lake Hospital is the only business authorized to promote sports medicine services. These services include athletic training, orthopedics, concussion care, sports medicine, and sports physical therapy.

If you have questions about advertising or sponsorship opportunities, contact the Office of Communications and Business Partnerships before making any commitments:

Email: edecarde@ccisd.net
Phone: 281-284-0029

Advertising

- Booster clubs may **not** display or promote sponsor or business advertising at Veterans Memorial Stadium or Challenger Columbia Stadium.
- Any promotion of booster sponsors or business supporters at these facilities must be coordinated through the District's advertising program.

Sales at District Stadiums

- Booster clubs may **not** permit third-party vendors to sell merchandise or services at Veterans Memorial Stadium or Challenger Columbia Stadium on the club's behalf.
- Booster clubs may sell **school spirit wear** representing their own campus **only when their team is participating in the event**.

Sponsorships and Donations

Booster clubs must ensure that sponsorships, donations, products, and services are appropriate for a school setting and comply with District policies. Sponsorships or donations should not:

- Contain obscene, vulgar, or otherwise inappropriate language or images.
- Promote activities or products that could endanger the health or safety of students, parents, or animals.
- Advertise or promote alcohol or other controlled substances.

- Promote or endorse political candidates, political campaigns, or political organizations.
- Violate District policies, regulations, or school rules.
- Include discriminatory or hateful language or content.

In accordance with District policy GKB(LOCAL), the District reserves the right to decline advertisements or promotional materials that are inconsistent with the District's educational mission or are otherwise considered inappropriate for display on District property or in District publications.

Bylaws

Bylaws are the operating rules of a booster club and are required by **CCISD and the IRS**. They establish the club's governance procedures, responsibilities, membership requirements, elections, financial controls, and other operating rules. Bylaws provide continuity for the organization, help resolve conflicts, and provide guidance to current and future officers. Clubs should review their bylaws annually and amend them as needed to reflect changes in the organization. Any amendments must follow the club's established procedures.

A **booster club bylaws template** is available on the District Internal Auditor's webpage.

Calendar

	Month	Day	Item due
2026	Sept.	1 15	Insurance premium due to Auditor - $50.00 payable to CCISD Audit packets due to Auditor
	October	20	Quarterly sales tax due to Texas Comptroller's Office (3rd quarter) (1)
	Nov.	15	Form 990-N (e-postcard), 990-EZ or 990 due to IRS (2)
	Dec.	**NOTHING DUE**	

	Month	Day	Item due
2027	January	20	Quarterly sales tax due to Texas Comptroller's Office (4th quarter) (1) ---or--- Annual sales tax due to Texas Comptroller's Office (1)
	February	**NOTHING DUE**	
	March	**NOTHING DUE**	
	April	20	Quarterly sales tax due to Texas Comptroller's Office (1st quarter) (1)
	May	15	Franchise tax due to Texas Comptroller's Office (3)
	June	**NOTHING DUE**	
	July	20	Quarterly sales tax due to Texas Comptroller's Office (2nd quarter) (1)

(1) Clubs file Sales tax **either** quarterly or annually. Check with the Texas Comptroller's Office if you are unsure of your tax filing frequency. The Auditor does not have access to this data.

(2) Federal taxes are due 4 ½ months after your year-end. The majority of clubs have a year-end of June 30, which calculates to a due date of November 15.

(3) Tax-exempt organizations **should not have to** file Franchise Tax. If you receive a letter, please log into WebFile and file for the year. Afterward, file for an exemption with the Texas Comptroller's Office via form AP-204.

CCISD Policies

Boosters are bound by provisions in CCISD policies including but not limited to FJ (Legal): Charitable Raffles, FJ (Local): Gifts and Solicitations, GE (Reg): Parent Organizations, GE (Local): Relations with Parent Organizations, GKD (Local): Facilities, GKD (Reg): Community Relations, Non-school use of Facilities. The Booster Club Manual is cross-referenced in CCISD Policy. Policies and regulations are located on our District websites' "Policy and Legal Affairs" department page.

Contracts with Vendors

Booster clubs may not enter into contracts or other binding agreements **on behalf of CCISD or the District**.

CCISD purchasing contracts are not available for booster club use. Booster clubs may use the same vendors independently but may not represent that they are purchasing under a District contract or use District contract pricing or terms unless specifically authorized.

Dissolution of a Club

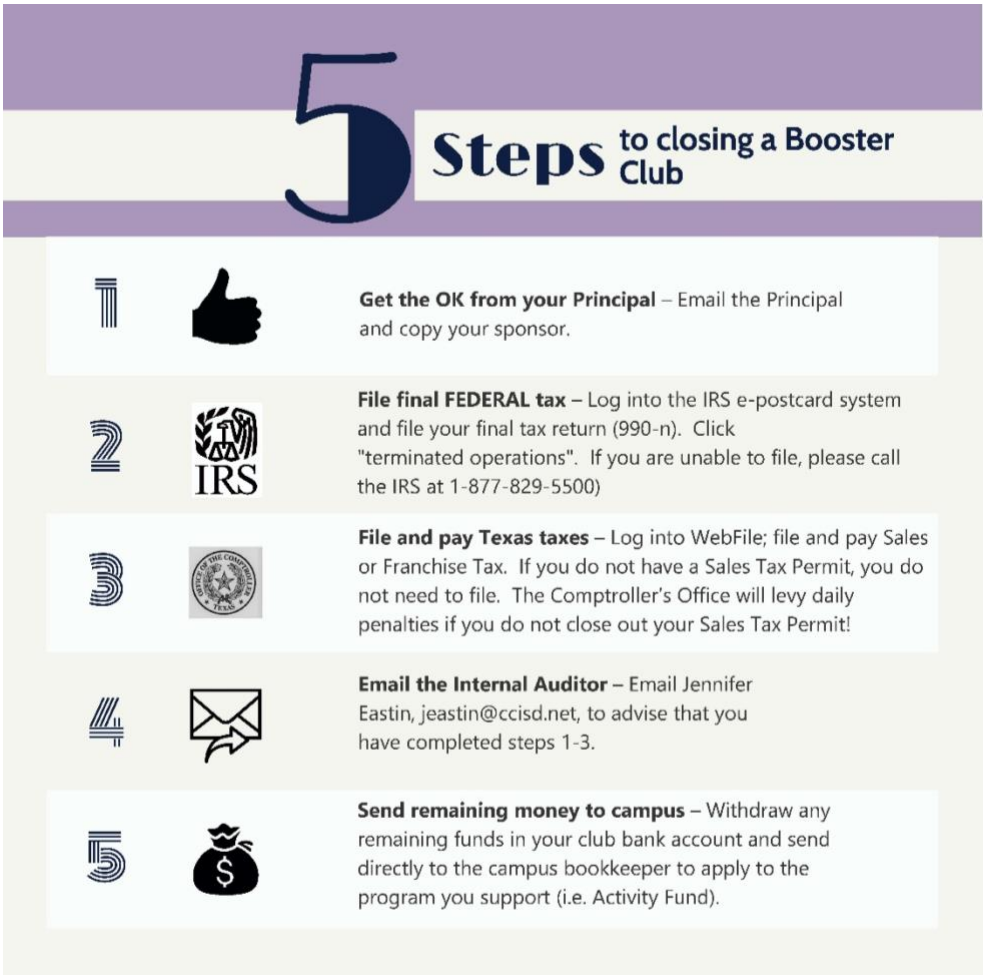
A booster club may need to dissolve because of insufficient membership, financial difficulties, failure to maintain required filings, or other organizational issues.

The booster club or coach/director/sponsor must first notify the **campus principal** of the intent to dissolve. The club must then coordinate with the **District Internal Auditor** to complete the dissolution process. If dissolution is initiated by the club, members must approve the dissolution according to the club's bylaws.

Upon dissolution:

- Any remaining booster club funds must be transferred to the appropriate **Campus Activity Fund within 30 days**, as required by CCISD.
- Booster club records must be transferred to the appropriate campus administrator or coach/director/sponsor within **30 days**.
- The club must properly close its bank account and complete all required federal and state filings.
- The club must notify the appropriate federal and state agencies of its dissolution, including the **IRS and Texas Comptroller**, as applicable.

The campus principal or District Administrator may also direct the dissolution or reorganization of a booster club when the organization is not operating consistently with District, campus, UIL, federal, or state requirements.



Elections

Booster club officers must be elected annually according to the procedures established in the club's bylaws. Elections should be conducted fairly and with the participation and approval of the membership. Clubs should hold elections early enough to allow outgoing officers time to transfer records and responsibilities to incoming officers.

As part of the **Annual Audit Form**, clubs must report the names and contact information of current officers to the District Internal Auditor by **September 15** each year. Interim changes in officer positions must be reported to the Internal Auditor within **30 days**.

All organizational records, financial information, bank information, and other club property must be transferred to incoming officers within **30 days of the election**. Officer positions may not be filled without following the election or appointment procedures established in the club's bylaws.

End of Year Banquets

Year-end banquets provide an opportunity to celebrate the accomplishments of students and coaches/directors/sponsors. Clubs should plan banquets with input from students and program staff and ensure that expenses are reasonable and consistent with the club's purpose.

Booster clubs should prioritize supporting the student program rather than spending excessive amounts on year-end celebrations.

UIL gift rules apply to students and coaches/directors/sponsors participating in UIL activities. Gift cards or other gifts must comply with current UIL requirements. Because UIL rules differ for students and coaches/directors/sponsors, clubs should review the current UIL guidelines before purchasing gifts.

Coaches/directors/sponsors should not handle money collected for banquet tickets. The booster club should collect payments and pay all banquet-related expenses.

Facility Rentals

Booster clubs may rent District facilities for approved activities and events. The District does not charge a reservation fee; however, **custodial, security, technology, and other support charges** may apply based on the facility and event requirements. Providing an inaccurate guest count may result in additional charges.

Booster clubs should review **CCISD Policy GKD (Local) and GKD (Regulation)** and the District's facility rental guidelines before reserving a facility.

Proof of general liability insurance is required. Clubs participating in the District's **Support Group General Liability Policy** must pay the required annual insurance fee and may obtain a copy of the policy from the District Internal Auditor. Clubs may also maintain their own qualifying liability insurance policy.

Facility rentals are administered by the **Safe and Secure Department**. For questions or reservations, contact the Facility Rental Specialist at **281-284-0061 or ergamez@ccisd.net**.

The 6-Step Facility Rental Guide

Research

Before scheduling, check the District calendar to avoid scheduling during any facility closures.

Policies & Fees

Facility rental rules are outlined in District Policy. Rental Fees vary based on your organization's status:
Non-Profits & Booster Clubs: Refer to Exhibit 1, 3, 4, 5.
For Profit Entities: Refer to Exhibit 1, 3.
CCISD Camps: Refer to Exhibit 2. Support fees are required for custodial, security or technology based on group size.

Profit Status

If you are a non-profit, you will need to provide proof of your exemption (i.e., Determination Letter from the IRS).

Insurance

Proof of general liability insurance indicating a minimum of $1 million in coverage naming Clear Creek ISD as the certificate holder is required of all renters. Most insurance agents can provide a quote.

Reserve Online

Facility Reservation Requests are submitted online through the Facility Request Form found in the Communities section of the CCISD website. Please allow up to 2 weeks for a response.

Contract and Payment

Once your request is approved, you will receive a rental agreement contract and invoice. You may pay online here. Reservations will be canceled if invoice is not paid by the due date.

CCISD
CLEAR CREEK INDEPENDENT SCHOOL DISTRICT

Reservations must be secured no less than 30 business days from the event.

Processed requests that do not meet this requirement are automatically deleted from the system.

Modifications made after the execution of a Rental Contract will be subject to fee adjustments based on proposed changes.

Specific details on District Facility Rental Policies can be found on the District website: GKD (Local) and GKD (Regulation) .

CONTACT:
Erika Gamez
Facility Rental Specialist
ergamez@ccisd.net
281-284-0061

Flyers

CCISD provides a centralized way for organizations to share information about events that support students and families. E-Flyers are available year-round through the District website under **Student Success → Seasons of Fun** or through the Communications Department.

E-Flyers are generally posted for **30 days** unless a longer posting period is requested. Submissions must be made through the District's **E-Flyer Request Form** and should be submitted at least **14 days before the event**. Proof of 501(c)(3) status may be required.

All submissions must comply with **CCISD Policies GKDA (Local) and GKB (Local)** and are subject to Communications Department approval.

Gifts and Awards

Gift and award rules differ for students participating in UIL activities and for coaches/directors/sponsors. Booster clubs should review the current UIL Constitution and Contest Rules before providing any gift, award, or other item of value.

Student-Athletes

Students participating in UIL interschool competition may not accept money, products, or services from a booster club or other outside source for participating in a UIL contest, except for awards specifically permitted under UIL rules.

For UIL activities that count toward UIL standing, a school or school district may provide:

- **One major award of up to $70** during a student's high school enrollment at that school.
- **One additional award of up to $20 per year for each eligible interschool activity.**

Students may also receive certain symbolic awards, such as certificates, medals, trophies, rings, or similar items, when permitted under UIL rules.

Booster clubs should coordinate with the coach/director/sponsor and campus administration before purchasing student awards to ensure the award complies with current UIL requirements. **Cash and checks should not be given to UIL student-athletes as awards.**

Students in Other Activities

Students participating in **non-UIL activities** may receive gifts or awards unless another governing organization or competition has established restrictions.

Intraschool competitions are subject to different UIL rules. Students may receive unlimited awards for participating in an intraschool competition.

Booster clubs should confirm whether an activity is governed by UIL or another organization before providing gifts or awards.

Coaches/Directors/Sponsors

Individuals who coach, direct, or sponsor UIL activities in grades 9–12 may not accept more than **$500 per calendar year** in money, products, or services from any source, in addition to their District-paid stipend, in recognition or appreciation for coaching, directing, or sponsoring UIL activities.

The $500 limit is cumulative for the calendar year and applies to gifts or benefits received from any source. This may include money, gifts, use of automobiles, insurance, club privileges, or funds provided by booster clubs for services.

Coaches, directors, and sponsors may not accept money or other valuable consideration for entering students in a contest or activity.

Booster clubs should document gifts or payments provided to coaches/directors/sponsors and ensure the total amount does not exceed the applicable UIL limit.

Refer to the current UIL Constitution and Contest Rules for complete requirements.

Insurance - General Liability

The District provides a **$1 million group general liability policy** for booster clubs. The annual cost is **$50 per club**, which is due September 1 each year.

Payment may be made by check or through the payment method provided on the Internal Auditor's webpage. Checks should be made payable to **CCISD** and sent to:

Clear Creek ISD – Internal Auditor
2425 E. Main Street
League City, TX 77573

Clubs may obtain a copy of the group policy from the Internal Auditor after payment has been confirmed. Clubs may also obtain their own general liability policy.

Certain activities, such as **fun-runs or summer camps**, may require additional short-term special event insurance. The booster club is responsible for the cost of any additional coverage. Contact the District's insurance agent listed in the front of this manual or an agent of your choice.

Director and Officer (D&O) insurance is not included in the group policy and is not required by CCISD. Clubs may obtain D&O coverage if desired.

Membership Dues

Booster clubs may charge membership dues as provided in their bylaws. Membership is voluntary, and a parent's decision not to join a booster club may not prevent their student from receiving benefits provided to the program.

Membership dues are separate from school or program fees and may not be used to require payment for participation in a school program. Coaches, directors, and sponsors should not collect membership dues.

Outside Food Sales

Booster clubs may sell food during meal periods at high schools with **principal approval**. Outside food may not be sold to elementary or intermediate students during the school day.

Clubs are responsible for determining whether a food permit is required based on the type of food being sold and the location of the event. **Prepackaged foods generally do not require a food permit.**

Food Permit Contacts:

Health Department	Phone	Website
City of Houston Health Department	713-794-9200	houstonhealth.org
Harris County Public Health	713-767-3000	publichealth.harriscountytx.gov
Galveston County Health District	409-938-7221	gchd.org

Raffles

Charitable Raffle General Rules

Under the **Charitable Raffle Enabling Act (CREA)**, qualified nonprofit organizations may conduct charitable raffles in Texas subject to specific requirements. A qualified 501(c) nonprofit organization must have been in existence in Texas for at least **three years** to conduct a raffle.

No state permit or registration is required. A qualified organization may conduct up to **four raffles per calendar year**. Schools may not hold raffles, and CCISD prohibits gambling activities such as bingo.

Raffle Requirements

- **50/50 raffles are not permitted.** A 50/50 raffle, in which the winner receives a portion of the money collected from ticket sales, is a prohibited cash prize.
- **Cash prizes are prohibited**, including cash, checks, coins, or other negotiable instruments readily convertible to cash.
- Paid advertising through mass communication is **not permitted**. Donated advertising is allowed.
- Raffle tickets must include the organization's name, ticket price, prize date, and a description of each prize.
- Only booster club members or students under adult supervision may sell raffle tickets.
- No person may receive compensation, directly or indirectly, for organizing or selling raffle tickets.
- A booster club may conduct only **one raffle at a time**.
- Unauthorized raffles may constitute **illegal gambling under Texas law**.

CCISD Prohibited Raffle Items

Booster club raffles may not include or advertise:

- Firearms or weapons
- Alcohol
- Tobacco products
- Sexually suggestive or violent items
- Other items prohibited under District policy

CCISD Policy GKB (Local) prohibits advertising considered inappropriate for a school setting, particularly when targeting students.

Raffles must comply with the **Charitable Raffle Enabling Act (CREA)** and current Texas requirements.

For more information: Refer to the Texas Attorney General's Charitable Raffles webpage for current requirements and guidance.

Online Raffles

Online raffles are subject to all requirements outlined in the **Raffles** section above, in addition to the requirements below.

A qualified organization may promote or advertise a raffle through its website, newsletter, email, social media, or other communications **only when provided to previously identified supporters**. Raffle tickets may not be sold or offered for sale statewide.

Personal social media accounts should not be used to promote a raffle, as they may reach individuals who have not previously supported the organization.

Booster clubs should carefully review any online raffle platform for processing fees, contractual requirements, and compliance with Texas law.

Silent Auctions

Silent and live auctions are permitted. Booster clubs must maintain records of auction items and proceeds and comply with applicable Texas sales tax requirements.

Student Fees and Fines

Student course fees, technology fees, and other school-assessed charges are processed through the District and campus systems. Booster clubs may not place unpaid booster club expenses on a student's school account.

If a parent owes money directly to a booster club, the club must pursue collection independently and may not use the District's student accounts or collection process to recover the amount.

Student Privacy & Social Media

Booster clubs must respect the privacy and safety of students, families, and community members when using social media or other media to promote the organization.

Before posting a student's photograph, video, or other identifying information, ensure the appropriate parent or legal guardian media release has been completed.

Booster clubs must follow applicable District social media policies and may be subject to District action for violations.

Volunteers

CCISD welcomes volunteers who support its schools and student programs. Individuals who wish to volunteer at a CCISD campus or work directly with students must complete the District's **online volunteer application** and meet applicable background check requirements before volunteering.

Criminal history may affect eligibility to volunteer. The District's Department of Safe & Secure Schools determines volunteer eligibility in accordance with **GKG (Local)** and **GKG (Regulation)**.

To apply, visit CCISD Volunteer Opportunities. Allow **3–4 business days** for processing. Volunteers must present a state-issued photo ID to the campus front office when volunteering.

Volunteer Safety Requirements

Volunteers working with students must follow District safety requirements:

- Activities involving students must take place on campus or as part of a school-sponsored event.
- Off-campus contact with students is prohibited.
- Volunteers may not exchange personal phone numbers, addresses, or email addresses with students.
- Volunteers may not transport students. Transportation must be provided by a District vehicle or the student's parent or legal guardian.
- Physical contact with students should be limited and, when necessary, must occur in view of other school officials.
- Student information is confidential and may not be shared except as permitted by law.
- Any disclosure or suspicion of abuse, threats of harm to self or others, or illegal activity must be reported immediately to the Campus Administrator.

Concession Stand Lottery

Each fall, booster clubs have the opportunity to work varsity football concession stands at **Challenger Columbia Stadium** and earn up to **$1,050 per game** for their club.

The **Concession Stand Lottery** determines which booster clubs have the first opportunity to staff designated games. Registration and lottery information will be provided through the booster newsletter.

Detailed rules, volunteer requirements, payment information, and procedures will be provided to participating booster clubs at the annual Concession Stand Lottery.

INTERNAL REVENUE SERVICE

Clear Creek ISD Support Group Structure

Most CCISD Booster Clubs are recognized as tax-exempt under the **Clear Creek ISD Support Group's group exemption**. The Clear Creek ISD Support Group is the central organization, and CCISD Booster Clubs are subordinate organizations under the group exemption.

Because Booster Clubs are covered under the group exemption, they do not receive an individual IRS Determination Letter. Instead, the **Support Group Letter** serves as documentation of the club's federal tax-exempt status.

The group exemption simplifies the process of obtaining federal tax-exempt status, but each Booster Club remains responsible for maintaining its own records, using its own EIN, and filing required federal tax returns.

When filing a federal tax return, **Clear Creek ISD Support Group** may appear as the central organization on the IRS confirmation. This is normal. When completing the federal return, the Booster Club may enter its own club name in the **DBA (Doing Business As)** field to identify the organization.

Refer to the **Taxes** section for additional filing guidance.

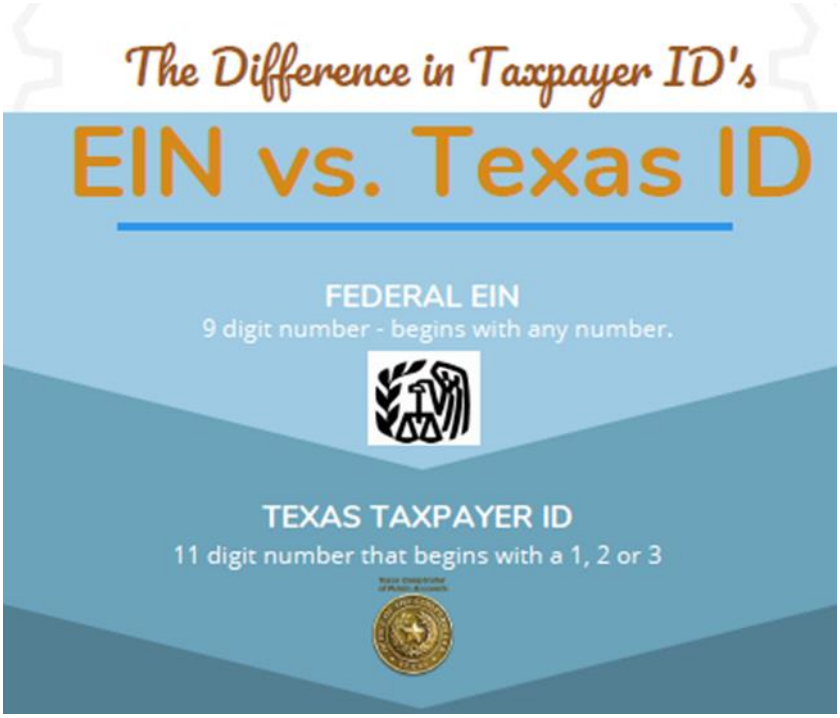
501(c)(3)

Section 501(c)(3) of the Internal Revenue Code provides federal tax-exempt status to qualifying charitable organizations. Booster Clubs must operate in accordance with their exempt purpose and comply with applicable federal filing and reporting requirements to maintain their tax-exempt status.

EIN (Employer Identification Number)

Each CCISD Booster Club must have its **own EIN**, separate from the Clear Creek ISD Support Group EIN. The Support Group EIN is **32-0272343** and should not be used by individual Booster Clubs.
An EIN is a unique nine-digit number assigned by the IRS and is used to identify the Booster Club for federal tax and banking purposes.

- A Booster Club should obtain an EIN when the organization is established and use the same EIN throughout the life of the organization.
- An EIN does **not** by itself establish federal tax-exempt status.
- The Booster Club's EIN must be used when opening its bank account and filing federal tax returns.
- When applying for an EIN, the IRS requires the Social Security number or other identifying information of the individual designated as the **responsible party**.
- Changes to the responsible party should be reported to the IRS using **Form 8822-B**.



Option 1 - $275	Benefit	Cost	Process
	• Deal directly with the IRS. • Application for exemption processed online. • Fast processing time: 2 weeks. • Individual Determination Letter from the IRS. • You are not a subsidiary of a Support Group.	$275	Apply for EIN online at www.irs.gov Create bylaws; two officers must sign and date. Apply online at www.pay.gov. Form 1023-EZ. Must have all officer's name and contact information available. Once submitted electronically, you must send a copy of your bylaws to the IRS. You will receive a Determination Letter from the IRS in approximately 2-3 weeks.

Option 2 – free*	Benefit	Drawback	Process
	• Free • Internal Auditor does all the work! • Same tax-exempt treatment and benefits as Option 1 except you will not have an Individual Determination Letter.	Difficult for vendors to understand since it is not common.	Apply for an EIN at www.irs.gov Create bylaws; two officers must sign. Send a copy of EIN and bylaws to the Internal Auditor. Internal Auditor compiles information and sends to the IRS on your behalf. Processing takes 4-6 weeks. The IRS honors the date of application as the day you may begin operating as a 501c3.

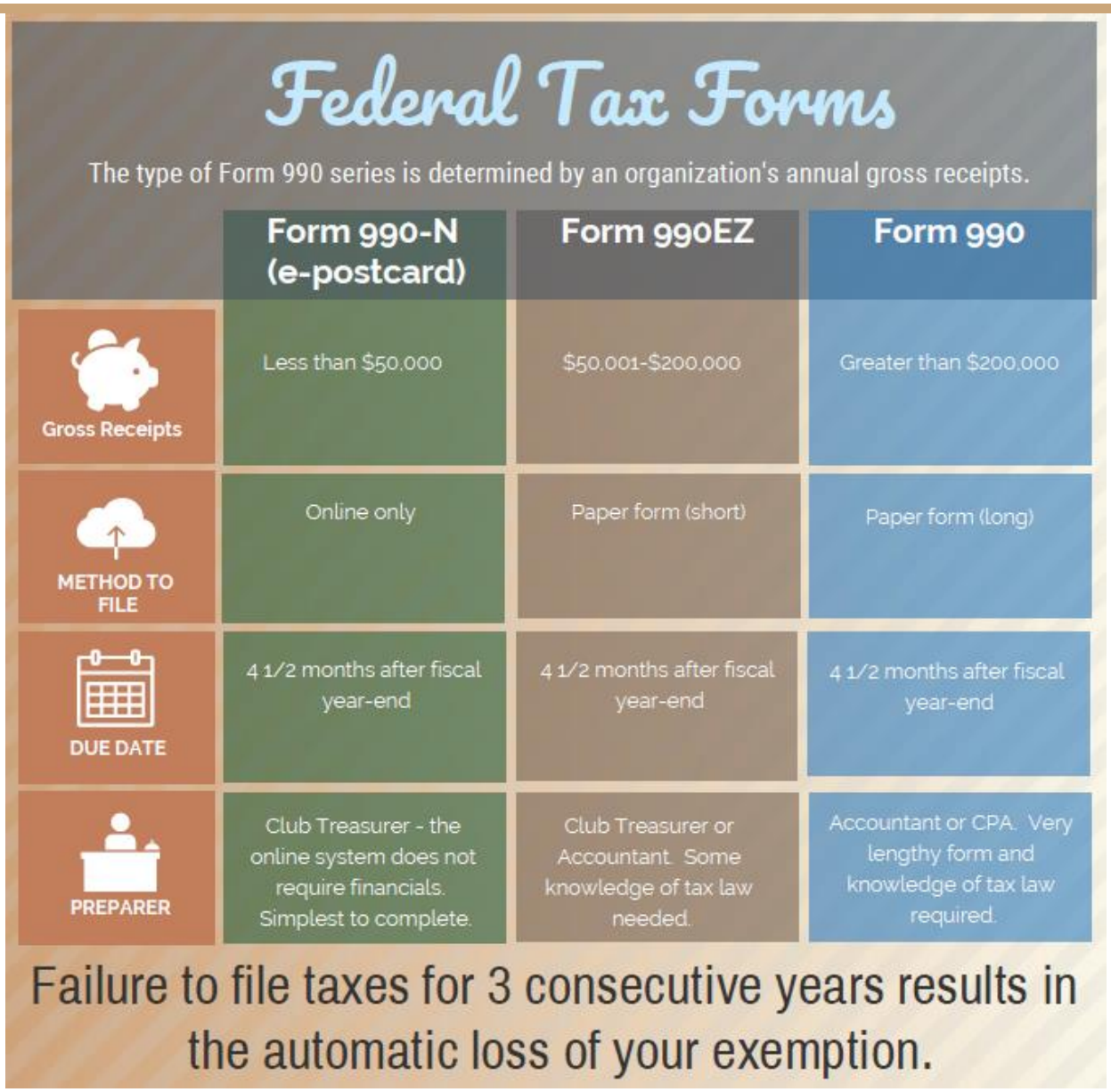
Once approved for federal tax-exempt status through **Option 1 or Option 2**, each Booster Club is responsible for maintaining its exemption and filing all required federal tax returns. **The Internal Auditor does not file federal tax returns on behalf of Booster Clubs.**

Filing Federal Tax

Each Booster Club is responsible for filing its required **federal tax return annually**. The Internal Auditor does not file federal tax returns on behalf of Booster Clubs.

Failure to file a required federal return for **three consecutive years** results in the automatic revocation of the organization's federal tax-exempt status.

The chart on the next page provides guidance on selecting the appropriate federal tax form.



The federal tax form a Booster Club must file depends primarily on its **gross receipts** and tax-exempt status. The IRS may require additional schedules or forms depending on the club's activities.

Form 990

Form 990 is the annual information return for larger tax-exempt organizations. Organizations with higher gross receipts may be required to file Form 990. The form provides financial and organizational information to the IRS and is generally available to the public.

Because Form 990 can be complex, clubs may wish to consult a qualified tax professional for assistance.

Form 990-EZ

Form 990-EZ is a shorter version of Form 990 for eligible tax-exempt organizations with smaller gross receipts. Additional schedules may be required depending on the organization's activities.

Clubs should refer to the current IRS instructions to determine whether they qualify to file Form 990-EZ.

990-N (or E-Postcard)

Form 990-N is an electronic notice available to eligible small tax-exempt organizations. Many CCISD Booster Clubs will file Form 990-N if their annual gross receipts are normally **$50,000 or less**.

Form 990-N must be filed electronically through the IRS. Search for **"Form 990-N"** at www.irs.gov to access the filing system.

For many CCISD Booster Clubs with a **July 1–June 30 fiscal year**, the filing deadline is **November 15**. The filing is free.

DO NOT BE ALARMED IF YOUR IRS CONFIRMATION SHOWS "CLEAR CREEK ISD SUPPORT GROUP." This is not an error. The Support Group is the central organization under which your Booster Club is recognized. Enter your Booster Club's name in the **DBA or Business Contact** field when prompted so your club's name appears on the confirmation.

Always retain a copy of the IRS filing confirmation with your permanent records.

If the filing is rejected, review the reason provided by the IRS and correct the information before attempting to file again. If you need assistance with your club's tax-exempt status or filing requirements, contact the Internal Auditor or the IRS Exempt Organizations division.

Responsible Party – Change of Address

Form 8822-B is used to report a change in a Booster Club's mailing address or responsible party to the IRS. To avoid frequent address changes, Booster Clubs are encouraged to use a **P.O. Box**. P.O. Box access should be transferred to incoming officers, and the annual renewal should be maintained.

If your Booster Club does not have a change in address or responsible party, you do not need to file Form 8822-B.

Reinstatement after Revocation

Federal tax-exempt status is automatically revoked when an organization fails to file a required Form 990-series return for **three consecutive years**.

If a Booster Club's exemption has been revoked, there are options for reinstatement. Depending on the circumstances, a club may be able to reinstate its existing exemption and retain its EIN or may need to establish a new organization. **Refer to the Appendix for reinstatement procedures.**

Resources from the IRS

The IRS provides a public **Tax Exempt Organization Search** tool where you can view an organization's tax filings and tax-exempt status. Booster Clubs should periodically verify their status through this resource.

If your club's status is not listed as expected, contact the **Internal Auditor** for assistance.

Revoked Status

A Booster Club that has failed to file required Form 990-series returns for three consecutive years will appear in the IRS database as automatically revoked. The revocation date remains part of the organization's historical record even after tax-exempt status has been reinstated.

IRS Determination Letters

Booster Clubs that obtained **individual federal tax-exempt status** may have an IRS Determination Letter available through the IRS Tax Exempt Organization Search.

Booster Clubs recognized as subordinates under the **Clear Creek ISD Support Group group exemption** will not have an individual Determination Letter. If your club needs documentation of its tax-exempt status, contact the Internal Auditor for a **Support Group Letter**.

Contact the IRS

For questions regarding federal tax-exempt status or filing requirements, contact the IRS Tax Exempt and Government Entities Customer Account Services at **877-829-5500**. Many questions can also be answered through the IRS website at www.irs.gov.

SALES TAX – TEXAS COMPTROLLER'S OFFICE

State Exemption

CCISD Booster Clubs must obtain both **federal tax-exempt status** and **Texas state tax exemption**. The Internal Auditor completes **Form AP-204 (Application for Exemption)** with the Texas Comptroller's Office on behalf of the Booster Club.

New clubs will receive a **Texas exemption letter** from the Comptroller's Office. Keep this letter with your permanent organizational records. You do not need to reapply for state exemption each year.

The state exemption generally exempts the Booster Club from **franchise tax** and allows the club to make qualifying tax-free purchases. Sales tax requirements still apply to taxable sales and fundraising activities as described in the **Sales Tax Permit** section.

If the Booster Club's federal tax-exempt status changes, the club should contact the Internal Auditor regarding its Texas tax-exempt status.

Texas Taxpayer ID

When a Booster Club applies for state tax exemption or a **Texas Sales Tax Permit**, it is assigned an **11-digit Texas Taxpayer Number**. This number is different from the club's nine-digit federal **EIN**.

The Texas Taxpayer Number is used when filing Texas sales tax returns and completing the **Texas Resale Certificate**. Refer to the Appendix for a copy of the Resale Certificate.

Sales Tax Permit

A Booster Club that sells **taxable items or services** generally must obtain a Texas Sales and Use Tax Permit and collect and remit sales tax to the Texas Comptroller's Office. A Booster Club does not need a Sales Tax Permit if it sells only nontaxable items or conducts taxable sales exclusively during its qualified tax-free sales days.

Qualifying Booster Clubs may hold **two one-day tax-free sales or auctions per calendar year**. This allows clubs to conduct certain taxable fundraising sales without collecting sales tax during those designated days.

Clubs that regularly sell taxable items outside of their two tax-free sales days should obtain a Sales Tax Permit.

Apply for a Sales Tax Permit

- Apply online through the Texas Comptroller's Office.
- There is no fee to apply for a Sales Tax Permit.
- Once you receive the permit, it must be displayed when required.
- Use the **Texas Taxpayer ID** assigned to your club when filing sales tax returns.
- Use the appropriate Texas exemption or resale certificate when making qualifying tax-free purchases.
- Items purchased tax-free by the Booster Club may not be used for personal benefit.
- When a Booster Club acts as an agent for a for-profit vendor, the vendor is generally responsible for collecting and remitting the sales tax.

Canceling a Sales Tax Permit

If your Booster Club no longer needs its Sales Tax Permit, file the **final sales tax return** and follow the Comptroller's instructions for closing the permit. Do not leave an unused permit open, as required returns must still be filed even when there are no taxable sales.

Change of Address

Booster Clubs should keep their mailing address current with the Texas Comptroller's Office. Address changes can be made through the Comptroller's online account system: https://comptroller.texas.gov/web-forms/manage-account/change-address/

Comptroller Assistance

For questions regarding Texas sales tax, permits, or filing requirements, contact the **Texas Comptroller of Public Accounts** at **800-252-5555** or visit comptroller.texas.gov.

Filing State Sales Tax

Once a Booster Club has a Sales Tax Permit, it must file a Texas Sales and Use Tax Return according to the **filing frequency assigned by the Comptroller's Office**. Filing frequency may be monthly, quarterly, or annually.

A return must be filed even if the club had **no taxable sales or no tax due** for the reporting period. Returns and payments are generally due on the **20th day of the month following the reporting period**. A $50 late-filing penalty may be assessed for each late report. Additional penalties and interest may apply when tax is paid late.

Sales tax filing reminders and deadlines are also provided in the monthly Booster Club newsletter.

WebFile – Filing Online
Texas sales tax returns can be filed online through **Webfile**, the Texas Comptroller's electronic filing system.

To file using Webfile, you will need:

- Your **11-digit Texas Taxpayer ID**
- Your **Webfile ID**

The Webfile ID is an access code assigned by the Comptroller and is found on Comptroller correspondence or tax reports. If you do not have your Webfile ID, contact the Comptroller's Office at **800-442-3453**.

Sales Tax Requirements

Due Dates
Booster Clubs with a Sales Tax Permit must file according to the filing frequency assigned by the Texas Comptroller's Office.

For clubs filing **quarterly**, returns and payments are generally due:

- **April 20**
- **July 20**
- **October 20**
- **January 20**

Annual filers generally file by **January 20**.

A return must be filed even when the club has no taxable sales or no tax due.

Penalties & Lates Fees
Failure to file a required sales tax return may result in penalties, interest, and collection actions. Clubs should file and pay on time and should close their Sales Tax Permit when it is no longer needed.

Do not leave an unused Sales Tax Permit open. Required returns must continue to be filed until the permit is properly closed.

Franchise Tax
Most CCISD Booster Clubs are exempt from Texas franchise tax. If your club receives a notice regarding franchise tax, contact the **Internal Auditor** for assistance.

Sales Tax Exemption
A Booster Club's tax-exempt status allows it to make qualifying tax-free purchases. When purchasing items for resale, the club should provide the vendor with a **Texas Resale Certificate (Form 01-339)** as applicable.

Refer to the Appendix for a copy of the Texas Resale Certificate.

Tax-Free Days
Qualified exempt organizations may designate **two one-day tax-free sales or auctions per calendar year**. A tax-free sales day is a consecutive **24-hour period** designated in advance by the organization.

During a designated tax-free sales day:

- The organization does not collect or remit sales tax on qualifying sales.
- The sales day must be designated in advance.
- Multiple fundraising activities may be combined during the same 24-hour period.
- Items sold for more than **$5,000** generally do not qualify for the exemption unless the organization manufactures the item.
- Sales made outside the designated 24-hour period are subject to applicable sales tax.
-

Refer to **Texas Comptroller Publication 94-183** for additional requirements.

Sales Tax & Third-Party Fundraising

When a Booster Club works with a fundraising company that is the seller of taxable merchandise, the fundraising company is generally responsible for collecting and remitting the sales tax. The Booster Club should confirm the tax responsibilities with the fundraising company before beginning the fundraiser.

Banquets

Admission to an annual banquet is generally not subject to sales tax. Booster Clubs should provide the appropriate tax exemption documentation when making qualifying purchases for the event.

Concession Sales at Events

Sales of food and beverages may be subject to different sales tax rules depending on the type of food, how it is sold, and the circumstances of the sale. Booster Clubs should consult the Texas Comptroller's Office when questions arise regarding the taxability of food sales.

Campus approval is required before conducting food sales on campus.

Internet Sales

Taxable items sold online are subject to the same sales tax requirements as taxable items sold at other locations.

Booster Clubs selling taxable items through their own website or other online platform are responsible for properly collecting and remitting applicable sales tax.

Taxable vs. Nontaxable

Apparel - Spirit shirts, clothing for school
Art - works of art, music and video (CD's, DVD) Athletic - equipment and uniforms if student keeps Band - equipment, supplies, patches, uniforms Books, covers, directories, agenda, calendars Candles
Car - car decals, spirit signs
Copy, printing, laminating supplies
Flowers or arrangements
Garage sale items
Hand crafted items
ID cards – when sold to entire student body Jewelry
Magazines – subscriptions less than six months Musical supplies – recorders, reeds
Parts - career & technology classes
Plants or holiday greenery
Publications such as football, basketball or volleyball programs
Rentals - equipment of any kind, uniforms of any kind
Repairs to tangible personal property (i.e., computer repair, house remodeling)
School store - all items (except food)
Science - science kits, boards, supplies
Spirit items – decals, yard signs, stadium seats
Stationery, note pads, greeting cards
Supplies - any type sold to students
Uniforms - dance team, cheerleaders, athletic, club shirts
Yard signs

Admission fees – athletic events, banquet fees, carnivals, clinics, dances, drama, homecoming, musical performances, prom, summer camps, and workshops
Advertising sales - in yearbooks, athletic programs, newspapers, posters
Booster Club membership
Car washes
Cards - discount cards or booklets
Concession Stand Food Sales during a school's or school district's sponsored event
Cosmetology services (products are taxable)
Donations
Facility rentals for school groups
Food items (concessions) sold during fundraisers, including at carnivals
Labor - Parts for services are taxable
Magazine subscriptions greater than six months
Campus Parking permits
Student Club Memberships

UIL – UNIVERSITY INTERSCHOLASTIC LEAGUE

The **University Interscholastic League (UIL)** provides rules and guidelines for academic, athletic, and music activities and promotes educational opportunities, sportsmanship, and fair competition. UIL rules vary by activity. Booster Clubs should review the current **UIL Constitution and Contest Rules** and the UIL Booster Club Guide when planning activities or expenditures.

Coach/Director/Sponsor gifts

Individuals who coach, direct, or sponsor UIL activities in grades 9–12 may receive up to **$500 in money, products, or services** from any source in recognition of or appreciation for their UIL duties. The $500 limit is **cumulative per calendar year** and applies to the total value received from all sources. Refer to the current UIL Constitution and Contest Rules for complete requirements.

Student Awards and Benefits

Booster Clubs should use caution when providing gifts, awards, meals, or other benefits to students participating in UIL activities. Student-athletes are subject to UIL amateur and awards rules, and violations may affect a student's eligibility.

Booster Clubs should:

- Obtain **prior school approval** for banquets and student events.
- Not provide money or other valuable consideration directly to student-athletes for participation in UIL activities.
- Not use booster funds for athletic camps, clinics, private instruction, or other activities outside of the school unless permitted and approved.
- Coordinate student meals and other benefits with the appropriate coach, director, sponsor, and campus administration.
- Make donations to the school or program through the appropriate District process rather than paying student expenses directly.
- Follow all applicable UIL rules regarding student awards, gifts, meals, and benefits.

UIL rules can change. **When in doubt, consult the UIL Constitution and Contest Rules or contact UIL directly.**

FREQUENTLY ASKED QUESTIONS

Advertising

Do advertising restrictions only apply to District facilities?
Veterans Memorial Stadium and Challenger Columbia Stadium have additional advertising restrictions because of existing District sponsorship agreements. At other District facilities, booster clubs must still comply with District advertising policies and existing exclusive agreements.

The District has an exclusive agreement with Houston Methodist Clear Lake Hospital for sports medicine-related services, including athletic training, orthopedics, concussion care, sports medicine, and sports physical therapy. For questions regarding advertising or sponsorship opportunities, contact the Office of Communications and Business Partnerships.

Banquets

Can the booster club give gift cards to graduating seniors at the end of the season banquet?
If the student participates in a UIL activity, gifts and awards are subject to UIL rules. Booster clubs should not give cash or gift cards to UIL student-athletes. Refer to the **Gifts and Awards** section of this manual and the current UIL Constitution and Contest Rules for applicable student award limits.

Do we need to collect tax on banquet tickets?
No. Admission to an annual dinner or banquet is generally not a taxable sale.

Bingo

May a Booster Club hold a Bingo Fundraiser?
No. CCISD policy prohibits gambling games such as bingo. Booster Clubs should not conduct bingo fundraisers.

Bylaws

If we amend our bylaws mid-year, should we submit a copy to the District?
Yes. Please email an updated copy to the Internal Auditor so it can be retained in the club's master file.

Why do we need bylaws?
Bylaws establish the rules that govern your Booster Club, including officer responsibilities, elections, membership, meetings, financial procedures, and other operating requirements. Bylaws should be reviewed annually and amended as needed.

CCISD Employees as Officers

Can a CCISD employee hold an office in our Booster Club?
Yes. However, board members and full-time District employees may not serve in a financial capacity for a school-support or booster organization. Financial capacity includes serving as president, treasurer, fundraising chair, or authorized signer on the group's bank account. Substitute teachers and part-time employees are exempt from this ruling. Refer to **CCISD Policy GE (LOCAL)** for current requirements.

CCISD EIN

Can I use CCISD Support Group name or EIN?
No. Each Booster Club has its own EIN. The EIN for the Clear Creek ISD Support Group is **32-0272343** and should not be used by an individual Booster Club.

Use your Booster Club's assigned EIN when filing taxes, providing donation documentation, applying for grants, or completing other transactions requiring the club's tax identification number.

Donations

Can a Booster Club provide a donation receipt for parents who volunteer their equipment or time?
A Booster Club should be careful when providing documentation for donated services or the use of personal equipment. Donated services generally do not qualify as a charitable contribution deduction. Consult a tax professional regarding the deductibility of donated property or equipment.

What about student workers who need volunteer hours?
Yes. You may give a receipt for the donated time.

How do I donate to my student's activity fund?
Write the check to **CCISD** and give it to the campus bookkeeper. Clearly identify the program or activity fund that should receive the donation.

If I lost my tax-exempt status, can I provide a tax-deductible receipt to donors?
No. If your federal tax-exempt status has been revoked, you should not represent contributions to the club as tax-deductible. Contact the Internal Auditor regarding the steps necessary to restore your status.

Exemption

If the IRS recognizes my club as tax-exempt, do I need to apply for an exemption with the State of Texas Comptroller's Office?
The Internal Auditor applies for the club's Texas state exemption. Once processed, you will receive documentation from the Comptroller's Office. Keep this documentation with your permanent financial records.

Do I have to reapply for federal or state exemption every year?
No. Exemption does not require an annual application. However, Booster Clubs must file the required federal and state tax reports to maintain compliance.

Fees to Vendors, Clinicians, Consultants or Technicians

How are clinicians, band technicians, choreographers, etc. paid for by the Booster Club?
Individuals who work directly with students must be processed through the District. The District must enter into the appropriate consulting agreement, and required background checks and District requirements must be completed.

Booster Clubs should not directly pay individuals who work with students. When appropriate, the Booster Club should donate the funds to the campus activity fund so the District can process the expense.

Flyers

How do I submit a flyer for approval and distribute it to feeder pattern schools?
Submit the flyer through the CCISD Communications Department using the District's E-Flyer Request Form. Refer to the **Flyers** section of this manual for current submission requirements. E-Flyers should generally be submitted at least **14 days before the event**. Allow time for the Communications Department to review and approve the submission.

Fundraising

Can Booster Clubs have "letter campaigns" asking for donations rather than selling items?
Yes. A letter campaign requesting donations is considered a fundraising activity. Booster Clubs should provide appropriate donation documentation to donors and maintain records of contributions received.

Are students limited to the number of fundraising events?
Yes. Students may participate in **two fundraising activities per school year**. Parents may conduct additional fundraising activities without student participation.

Do we need approval before conducting a fundraiser?
Yes. Before scheduling a fundraiser, the Booster Club should coordinate with the coach/director/sponsor and campus administrator and complete the Request for Approval of On-Campus Parent Organization Fundraising Activity form when required. The form is included in the Appendix.

Can we sell homemade goods as a fundraiser? If so, when?
Bake sales may be permitted depending on the campus and location. Check with the campus administrator before scheduling a food fundraiser and follow applicable health and District requirements.

Can students fundraise to offset their costs to attend a trip when not all students will attend?
Fundraising conducted by the Booster Club must benefit the student program and be available equitably to eligible students. Booster Clubs should not conduct fundraising that creates individual student accounts or benefits only selected students.

Gifts

Can the Booster Club give gifts to students?
Student gifts and awards are subject to the rules governing the student's activity. UIL activities have specific restrictions on awards and valuable consideration. Refer to the **Gifts and Awards** section of this manual and the current UIL Constitution and Contest Rules before providing a gift or award to a UIL student.

Can a Booster Club give cash or gift cards to a UIL student-athlete?
No. Booster Clubs should not provide cash or gift cards to UIL student-athletes. Student awards must comply with the applicable UIL rules.

Can a Booster Club give gifts to coaches, directors, and sponsors?
UIL coaches, directors, and sponsors in grades 9–12 may receive up to $500 in money, products, or services from any source in recognition of or appreciation for their UIL duties. The $500 limit is cumulative for the calendar year.

Refer to the current UIL Constitution and Contest Rules for complete requirements.

Can the Booster Club give a gift or tip to the campus principal, sponsor, or Booster Club officer?
No. Booster Club funds should be used to support the student program and should not be used for personal gifts or tips to District administrators, employees, or Booster Club officers.

Insurance

Does the District provide group liability insurance for Booster Clubs?
Yes. The District maintains a $1 million group general liability policy for Booster Clubs. Each Booster Club is required to reimburse the District $50 per year to participate in the group policy.
The group policy may provide coverage for Booster Club activities and facility rentals. Contact the Internal Auditor for a copy of the policy after your payment has been confirmed.

Does the group policy cover special events such as a fun run or summer camp?
Certain activities may require a separate short-term special event policy. Booster Clubs are responsible for the cost of any additional coverage required for their event.
Director and Officer (D&O) insurance is not included in the District's group policy and is not required by CCISD.

IRS/Federal 501(c)(3)

Does 501(c)(3) tax-exempt status expire?
Tax-exempt status does not have an annual renewal requirement. However, an organization can automatically lose its exemption if it fails to file the required Form 990-series return for three consecutive years**.**

When do we file federal taxes?
Each Booster Club is responsible for filing its required federal tax return annually. Federal filings are generally due 4½ months after the end of the club's fiscal year. For a June 30 year-end, the typical deadline is November 15.

The appropriate Form 990-series filing depends on the club's gross receipts and other circumstances. Refer to the IRS/Federal Taxes section of this manual.

Will the District file a group federal tax return for all Booster Clubs?
No. Each Booster Club is responsible for filing its own federal tax return using its own EIN.

Why does my e-Postcard say "Clear Creek ISD Support Group"?
Most CCISD Booster Clubs are subordinate organizations under the Clear Creek ISD Support Group. Because of this structure, the IRS filing system may display the central organization's name.

When completing the 990-N, enter your Booster Club's name in the DBA or Business Contact section. Your club's name should appear on the confirmation page**.**

Can I use the Support Group EIN when filing my taxes?
No. Use your Booster Club's own EIN. The Support Group EIN is 32-0272343 and is not the EIN for your individual Booster Club.

How do I change the Responsible Party or mailing address with the IRS?
Complete IRS Form 8822-B, Change of Address or Responsible Party when the club's Responsible Party or mailing address changes. Refer to the IRS section of this manual for additional information.

I lost my tax-exempt status after failing to file for three consecutive years. What should I do?
Contact the Internal Auditor to discuss your club's status and available options for reinstatement. Additional information is provided in the Reinstatement after Revocation section of this manual.

Purchasing

Are Booster Clubs required to use District purchasing contracts?
No. Booster Clubs are separate private organizations and are not required to use District purchasing contracts. However, Booster Clubs may not use District purchasing contracts as their own.

Should we obtain multiple quotes for large purchases?
The District recommends obtaining two or three quotes for significant purchases. Clubs should follow their bylaws and establish reasonable purchasing controls.

Can a coach/director/sponsor handle Booster Club funds to purchase items such as team shirts?
No. Coaches, directors, and sponsors should not handle Booster Club money. Booster Clubs should manage their own collections and expenditures.

Can a coach/director/sponsor be reimbursed for a purchase made for the Booster Club?
Yes, provided the purchase was appropriate, authorized under the club's procedures, and supported by a detailed receipt. Whenever possible, the Booster Club should approve the expenditure before the purchase is made. District travel expenses must be processed through CCISD and may not be reimbursed through the Booster Club.

Can the Booster Club donate money to CCISD to purchase something requested by the coach/director/sponsor?
Yes. When the purchase is for the school or student program, the preferred process is for the Booster Club to donate the funds to the campus or District. The District will then follow its purchasing procedures.

Can the Booster Club request its money back after donating it to the campus activity fund?
No. Once funds are donated to the campus activity fund, they become District funds and cannot be returned to the Booster Club.

Can I ask a vendor to send the Booster Club's bill to the school or campus bookkeeper?
No. Vendors working directly with a Booster Club should bill the Booster Club. Campuses should not receive or process Booster Club bills.
school.

Raffles

How Can a Booster Club hold a raffle?
A qualified Booster Club may conduct a charitable raffle only if it meets the requirements of the Texas Charitable Raffle Enabling Act (CREA) and applicable District requirements. Review the Raffles section of this manual before conducting a raffle.

Can we conduct a 50/50 raffle?
No. 50/50 raffles are not permitted. Texas law prohibits cash prizes in charitable raffles, including raffles in which the proceeds are divided between the organization and the winner.

Can a Booster Club raffle a firearm, alcohol, or other prohibited item?
No. Booster Club raffles may not include firearms or weapons, alcohol, tobacco products, sexually suggestive or violent items, political advertising, or other items prohibited under District policy.

Can we advertise a raffle on social media?
Refer to the Online Raffles section of this manual for restrictions on promoting an online raffle. Booster Clubs must follow the applicable requirements of CREA and should not use personal social media accounts to promote an online raffle.

Where can I find more information about Texas raffle requirements?
The Texas Attorney General's Office provides information regarding charitable raffles and the Charitable Raffle Enabling Act. Booster Clubs should review the current requirements before conducting a raffle.

Sales Tax

Do we need a Texas Sales Tax Permit?
Not necessarily. Booster Clubs may conduct qualifying tax-free fundraisers without obtaining a Sales Tax Permit. If a club intends to conduct taxable sales outside the tax-free fundraiser provisions, it must obtain a Sales Tax Permit and comply with the Comptroller's filing requirements.

How many tax-free sales days may a Booster Club have?
A qualified exempt organization may designate two tax-free sales days per calendar year, subject to the requirements established by the Texas Comptroller's Office.

If we have a Sales Tax Permit, do we have to file even if we had no taxable sales?
Yes. A club with an active Sales Tax Permit must file the required sales tax report even when there are no taxable sales for the reporting period.

Can we change from quarterly to annual sales tax filing?
After establishing a history of timely filing and payment, a club may contact the Texas Comptroller's Office to request a change in filing frequency.

Do we apply for a Sales Tax Permit every year?
No. A Sales Tax Permit remains in effect until it is canceled, revoked, or otherwise closed. However, an active permit creates ongoing filing responsibilities.

What happens if we stop using our Sales Tax Permit?
The club should properly close the permit with the Texas Comptroller's Office. Leaving an unused permit open can result in required filings, penalties, and interest.

Scholarships

How should the Booster Club distribute scholarship money?
Scholarship funds should be payable directly to the educational institution, including "for the benefit of" the student's name when appropriate. Scholarship funds should not be paid directly to the student.

Who should be eligible for a Booster Club scholarship?
Scholarship opportunities should be available to all eligible students in the program. Eligibility should not be based on a parent's membership, donations, or involvement with the Booster Club.

Can our Booster Club announce scholarship winners before UIL eligibility completion?
No. Per UIL guidelines, all UIL eligibility must be completed before the scholarship announcement. See www.uiltexas.org for additional details on scholarships.

Can the Booster Club limit scholarships based on a student's GPA or other criteria?
Yes. Clubs may establish reasonable, objective eligibility requirements. The criteria should be clearly communicated, included in the club's governing documents or approved procedures, and applied consistently.

Can coaches or sponsors select the scholarship recipient?
Scholarship selection should be handled by an independent, unbiased committee. Coaches, directors, and sponsors may provide references when appropriate but should not serve on the selection committee.

Support Group (Clear Creek ISD Support Group)

Why do I have a letter stating that I am part of the Clear Creek ISD Support Group?
The letter indicates that your Booster Club is a subordinate organization under the central organization, **Clear Creek ISD Support Group**. This structure allows eligible Booster Clubs to obtain federal tax-exempt status through the central organization's group exemption rather than applying individually.

Being part of the Support Group does **not** eliminate the Booster Club's responsibility to file its required federal or state tax returns.

Why doesn't my Booster Club have an IRS Determination Letter?
Subordinate organizations under a group ruling generally do not receive individual determination letters. The Internal Auditor can provide a Support Group Letter as proof of the club's exempt status.

Why does the IRS filing show "Clear Creek ISD Support Group" instead of my Booster Club's name?
The IRS filing system identifies the central organization. When filing the 990-N, enter your Booster Club's name in the DBA or Business Contact section. The club's name should appear on the confirmation page.

Travel

Can Booster Clubs Pay for Student Travel?
School-sponsored student travel must be managed and approved through the District. Booster Clubs may donate funds to the campus activity fund to support approved student travel expenses. **Booster Clubs may not independently pay for or arrange school-sponsored student travel outside of District procedures.**

Volunteers

Do all Booster Club participants need to be an approved CCISD volunteer?
Yes. Individuals who volunteer with students at a CCISD campus or school-sponsored activity must complete the District's volunteer application and successfully pass the required background check.

Apply through the CCISD volunteer registration system before volunteering with students.

Can Booster Club volunteers have off-campus contact with students?
Volunteers should maintain appropriate boundaries with students. Off-campus contact, exchanging personal contact information, transporting students, and sharing confidential student information are prohibited unless specifically authorized under District procedures.

What should I do if a student tells me about abuse, self-harm, or another serious concern?
Immediately report the concern to the Campus Administrator and follow District reporting procedures. Student information must remain confidential.


CLEAR CREEK
INDEPENDENT SCHOOL DISTRICT
APPENDIX &
EXHIBITS

CCISD Booster Club Audit Checklist and Instructions

CCISD
CLEAR CREEK INDEPENDENT SCHOOL DISTRICT

At the end of each school year, each booster club is required to complete an annual review of its financial operations. The audit is the closing step before handing over financial documents to the incoming Treasurer and President. Your bylaws may include instructions for your Audit Committee, in which case, this checklist will assist those people assigned to the review.

- The audit is due September 1 of each year (you have all summer to complete).
- The audit packet is now ONLINE. Save an electronic copy of proof of tax filing to upload with your form. The audit form can be found here:

  https://www.ccisd.net/booster-clubs

WHO COMPLETES THE AUDIT?

- The outgoing members or eligible board members perform the audit. Some clubs elect an audit committee to complete the audit. Depending on your membership size, you may need as few as one person to complete the audit. Clubs with a membership of greater than 100, may need two persons.
- Board members involved in daily financial activities (e.g., sign checks) may not perform the audit.
- The outgoing Treasurer provides financial documents to the audit committee or selected audit members. It is asked that the Treasurer and President remain available and willing to field questions or provide additional documents for the audit committee.

AUDIT SCOPE, DUE DATE & AUDIT PACKET FORM

DUE DATE: September 1

- The scope of the audit should be the prior-year activity for the previous 12 months. If your year-end is June 30, then you will audit the previous year beginning July 1 through the current year, June 30.
- Many documents can be found online if your Treasurer cannot or will not provide documents to you. Most banks provide online statements, and the IRS makes available copies of tax forms 990, 990-EZ, or 990-N (a.k.a. e-Postcard).
- The IRS tax forms can be found by searching through this link. Search by entity name or EIN. https://apps.irs.gov/app/eos/
- The Texas Comptroller of Public Accounts does not publish Sales & Use Tax Returns online. You must have a login and password combination to access these records.

SUBMISSION ONLINE - No More Paper!

- All audit packets are submitted electronically through an online packet using Google forms here: https://www.ccisd.net/booster-clubs.

AUDIT CHECKLIST

BANK RECONCILIATIONS

- Verify bank reconciliations are performed regularly.
- Did the Treasurer follow up on items that remained outstanding for several months (e.g., checks that did not clear for several statements)?

DEPOSITS

- Verify deposit calculations. Are there differences between the Treasurer total and bank totals? Were there multiple bank corrections?
- Is club money deposited within 5 days of receipt? If not, please ask why.
- Are donors given a receipt for their donation?
- Check supporting documents for deposits (e.g., membership form for membership dues, PayPal or Square listing of transfers, cash count sheet for a fundraiser).
- Examine Treasurer's report given at booster meetings. Are the balances correct?

PAYMENTS OR PURCHASES

- Examine checks and verify authorized signers. Are two signatures required on all checks or only those over a stated amount?
- Are checks clearing in sequential order? If not, why?
- Are there missing checks that were not noted as VOID, lost, or never cashed? Are checks clearing the bank for the amount written?
- Are payments or purchases supported by a receipt or invoice?
- Are checks written for cash? If so, is there supporting evidence of use?

INSURANCE

- Did the club submit payment for $50.00 to CCISD for booster club insurance?
- If not, did the club secure its own general liability policy (required if they held a fundraiser or secured a facility rental)?

FUNDRAISERS

- Review profit and loss for fundraisers. Did the Treasurer provide a fundraiser recap to the membership? Was form GE (Fundraiser Approval Request) completed and submitted by the club.

FEDERAL TAXES

- Confirm Federal Taxes were filed. All booster clubs are required to file Federal Taxes EVERY YEAR. Failure to file for three years results in the loss of exemption.

STATE TAXES

- APPLICABLE ONLY IF THE CLUB HAS A SALES TAX PERMIT!
- Confirm Sales & Use Tax was filed with the Texas Comptroller of Public Accounts. Failure to file results in fines and penalties.

QUESTIONS

Jennifer Eastin, District Internal Auditor 281-284-0184 jeastin@ccisd.net

Request for Expenditure Form
Booster Club

Date:

Requestor

Name:

Expenditure Information

Amount of Expenditure*

Include a copy of quote or invoice

Payment type requested

- ☐ Check
- ☐ Use of debit card

Reason for Expenditure

Vendor

Notes

Additional comments or questions:

Approval

Expenditure is

- ☐ Approved
- ☐ Denied

Signature of Treasurer, President or VP*

Requesting party cannot also approve their own request.

BOOSTER CLUB
DEPOSIT RECAP FORM

Booster Club Name _____

Today's Date _____

Event/Reason for Deposit _____

CURRENCY:

	X	$ 1.00	=	$ -	*Enter number of each bill in the shaded column and the cells will calculate total below.*
		$ 5.00	=	$ -	
		$ 10.00	=	$ -	
		$ 20.00	=	$ -	
		$ 50.00	=	$ -	
		$ 100.00	=	$ -	
			TOTAL CURRENCY =====>		$ -

COIN:

	X	$ 0.01	=	$ -	*Enter number of each coin in the shaded area and the cells will calculate total below.*
		$ 0.05	=	$ -	
		$ 0.10	=	$ -	
		$ 0.25	=	$ -	
		$ 1.00	=	$ -	
			TOTAL COINS =========>		$ -

CHECKS (list all or attach a copy of checks)

Payer	Check #	Check date	Purpose of Pmt	Amount
			TOTAL CHECKS =======>	$ -
			TOTAL CHECKS PG 2 ===>	$ -

TOTAL DEPOSIT ===> $ -

FIRST PERSON MAKING COUNT: _____
(SIGNATURE)

SECOND PERSON MAKING COUNT: _____
(SIGNATURE)

01-339 (Rev.4-13/8)

Texas Sales and Use Tax Resale Certificate

Name of purchaser, firm or agency as shown on permit	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 order or invoice:

_____
_____
_____
_____

Description of the type of business activity generally engaged in or type of items normally sold 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 misdemeanor to a felony of the second degree.

sign here ▶ Purchaser	Title	Date

This certificate should be furnished to the supplier.
Do <u>not</u> send the completed certificate to the Comptroller of Public Accounts.

01-339 (Back)
(Rev.4-13/8)

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 Tax Code 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 the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

sign here ▶ Purchaser	Title	Date

NOTE: This certificate cannot be issued for the 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.

REQUEST FOR APPROVAL OF ON CAMPUS PARENT ORGANIZATIONAL FUNDRAISING ACTIVITY

Consult Board Policy GE(LOCAL) and GE(REGULATION) for limitations on fundraisers. Contact the Principal or Assistant Superintendent with questions regarding policy.

Organization:

☐ Booster club

☐ Other parent organization

Name of the sponsoring organization: _____

Name of the sponsor: _____

Campus: _____

Project: _____

Vendor: _____

Vendor's address: _____

Name of representative: _____

Date of project: _____

Length of project: _____

Expected profit: _____

Name of person who will be handling the project's money: _____

Purpose/Benefit to the school or District: _____

_____

Scope of solicitations: _____

_____ _____
Sponsor's signature Date

_____ _____
Principal's signature Date

Exceptions to GE(REGULATION) require approval from the Assistant Superintendent.

Asst. Superintendent: _____ Date: _____

Approved ☐ Denied ☐

DATE ISSUED: 05/31/2022 REVIEWED: 1 of 1

GE(EXHIBIT)

CLEAR CREEK
INDEPENDENT SCHOOL DISTRICT

Permission to Sell Spirit Wear at District Stadiums

Veterans Memorial Stadium • Challenger Columbia Stadium

This form must be completed and approved by the Director of Athletics at least 10 business days before the event. Submit the completed form to the Athletic Office at kkilling@ccisd.net, jgrier@ccisd.net, and thillmon@ccisd.net.

PARENT ORGANIZATION/BOOSTER CLUB INFORMATION

Parent Organization/Booster Club Name			
Campus		**Sport/Team**	
Contact Name		**Title/Role**	
Phone		**Email**	

EVENT INFORMATION

Stadium	☐ Veterans Memorial Stadium ☐ Challenger Columbia Stadium		
Event/Game Date(s)		**Start/End Time**	
Opponent / Event Name			
Selling Location Requested			
Merchandise to Be Sold			

DISTRICT POLICY ACKNOWLEDGMENT

Per the district's Sales at District Stadiums policy, the undersigned confirms the following (initial each):

_____ Our parent organization/booster club will sell school spirit wear for our own campus only, and only while our own team is participating in this event.

_____ Our parent organization/booster club will not permit any third-party vendor to sell merchandise or services on our behalf at this stadium.

_____ Our organization's sales and signage will not compete with, interfere with, or duplicate any existing District commercial advertising or sponsorship agreement under Board Policy/Regulation GKB.

PARENT ORGANIZATION/BOOSTER CLUB CERTIFICATION

Signature	**Title**	**Date**

DISTRICT APPROVAL

Director of Athletics

Approved	☐ Yes ☐ No	**Location Assigned**	
Signature		**Date**	
Comments			

Questions? Contact the Clear Creek ISD Athletic Department at 281-284-2845.

Booster Club Guidelines

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 meetings. 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 administration.

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 to 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 allow ed by local school policy. See Section 441(B)(7), UIL *Constitution and Contest Rules.*
- May award scholarships for college or university enrollment if awarded at or after graduation from high school, if approved by the local ISD.

ACADEMIC BOOSTERS

We encourage academic booster clubs, whether they cover UIL academic competition 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 activities 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 Section 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 Section 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.

CHEERLEADING AND SPIRIT BOOSTERS

In addition to the general procedures outlined, the following guidelines apply to Cheerleading and Spirit Booster Club activities.

- Be mindful that there is no Cheerleading or Spirit Amateur Rule. Therefore, limitations established in athletics intended to ensure compliance with the Athletic Amateur Rule do not apply to cheerleading, spirit programs, and related activities.
- Some cheerleading and spirit booster clubs assist with expenses for travel to various spirit-related activities, such as UIL Spirit Contests, performances at away athletic events, or other approved competitions. Such financial support violates no UIL rules provided that it is approved and coordinated by the local school district.
- Many cheerleading and spirit 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 participating in an adjudicated spirit contest, cheer clinic, or performance at a recognized event. Performances at ceremonial events, such as parades or halftime shows, also qualify. Educational components need not be limited to performances. Attending workshops, visiting university cheer programs, or other spirit-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 Section 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 cheer or spirit training, camps, or clinics, provided the selection of recipients is not based on success in interscholastic competition. Funds for such activities should be carefully monitored to ensure 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 Section 480(2)(A), UIL Constitution and Contest Rules. To protect all cheerleading and spirit students' eligibility, such awards should be approved and administered by the local school district in accordance with school district policies.

INDEX

5

501(c)3 restrictions & requirements - 29, 42

9

990 - 31
990-EZ - 31
990-N (e-postcard) - 32, 42

A

Accounting Periods - 8
Accounting Software - 9
Activity Funds - 9
Advertising - 18-19, 39
Annual Audit - 10
Audit checklist - 47-48

B

Banking - 11
Banquets - 21, 39
Bingo - 39
Booster Club Registration Form - 4
Bylaws - 3, 18, 39

C

Calendar - 19-20
Carryover balance - 11
CCISD Employees - 39
CCISD Policies - 20
Change of address
  Comptroller, 34
  IRS, 32
Coach - 7-8
Collections for Crisis Support - 11
Concession Stand Lottery - 28
Consultants - 40
Contacts - 2
Credit cards - 11-12

D

Debit Cards - 12
Deposit Recap - 49
Director - 7-8
Dissolution of Club - 20
Donations - 12-14, 40

E

EIN - 29
Elections - 21
Exemption, Federal - 28, 40
Exemption, Texas - 33, 40

F

Facility Rentals - 22-23
Federal tax filing requirements - 30-32, 42
Financial Records - 14
Flyers - 24, 40
Forming a Booster Club - 3-5
Franchise Tax - 35
Fundraising - 14-15, 41
Fundraising Approval Form - 53

G

Gifts - 24-25, 41
Grants - 15

I

Insurance - 25, 42
Internet Sales - 36
Internal Revenue Service - 28-33, 42

L

Loans - 16

M

Membership - 6
Membership Dues - 25

O

Officers - 6-7
Outside food sales - 25-26

P

Petty Cash - 16
President, role definition - 6
Principal - 8
Purchasing - 43

R

Raffles - 26-27, 43-44
Receipting Payments - 16
Request for Expenditure Form - 49
Returned Checks - 15-16
Reinstatement After Revocation - 32
Right to Audit Club - 16

S

Safeguarding Money - 16
Sales Tax - 33-37, 44
Selling Club Gear at Games - 17, 54
Scholarships - 17, 44-45
Secretary - 7
Silent Auctions - 27
Sources of Funding - 17
Special Committees - 7
Sponsor - 7-8
Sponsorship - 18
Student Fees and Fines - 27
Student Privacy and Social Media - 27
Support Group - 28, 45

T

Taxes
    IRS - 42
    Sales Tax - 44
Technician - 40
Texas Exemption Certificate - 52
Texas Resale Certificate - 51
Texas TaxPayer ID - 33
Travel - 45
Treasurer - 7

U

UIL - 38, 55 -58

V

Vendors - 20, 40
Vice-President - 6-7
Volunteers - 27-28, 45

W

Webfile - 34



The Internal Auditor is not a licensed authority on UIL, accounting, legal or tax-related issues. Therefore, clubs are welcome to obtain independent counsel on related matters at their own expense.

The use of product or service company names within this manual, in monthly newsletters or during training does not imply endorsement by CCISD or the author.