



LIBERTY HILL INDEPENDENT SCHOOL DISTRICT

301 Forrest Street | Liberty Hill, TX 78642 | Phone: (512) 260-5580 | Fax: (512) 260-5581

PTO/Booster CLUB GUIDELINES

Updated 9/9/2026

Table of Contents

I.	Role of PTO & Booster Clubs in Liberty Hill ISD <i>Outside Organizations not Affiliated with Liberty Hill ISD</i>	page 3
II.	Bylaws Definition of Bylaws Bylaw Musts Election of Officers Role of Officers Committees Standards for Meetings Rules for Dissolution of a PTO/booster Club	page 8
III.	Webpages Header Disclaimer	page 14
IV.	Finance Banking Tax Information 501(c)(3) Directions Form 990 Financial Reporting Insurance Audits	page 16
V.	Fundraisers Fundraising Activities-Color Run/Color Battle IRS Regulations Raffles/Bin go Gifts Donations Inventory	page 26
VI.	Scholarships Requirements Guidelines for Scholarship Review Committee	page 31
VII.	Advertisements Advertising Flyers Trademarki ng Banner Sales	page 35
VIII.	Additional Guidelines Athletic PTO/boosters Academic PTO/boosters Music PTO/boosters Other Requirements Volunteers	page 40

Role of Parent Teacher Organizations (PTO/PPO) in LHISD

Parent Teacher Organizations play a crucial role in the school community by fostering collaboration between parents and teachers, fundraising, and enhancing the overall educational experience for students. PTOs work with campus principals to bridge the gap between home and school, creating a stronger sense of community and providing resources that benefit students and teachers alike.

Role Booster Clubs in LHISD

Booster clubs play a critical role in helping enrich the schools' participation in extracurricular activities. They are community-based organizations, often comprised of parents and other interested individuals, that provide financial and other support to extracurricular programs like athletics, music, fine arts, and academics. Booster clubs should exist to enrich students' involvement in extracurricular activities without endangering their UIL eligibility.

PTO/PPOs (herein called PTO(s)) and Booster Clubs shall organize and function in a way consistent with the District's philosophy and objectives, within adopted Board policies, and in accordance with UIL regulations as applicable.

District PTOs and booster Clubs shall:

1. Be voluntary and provide unified support for student activities of the school.
2. Encourage involvement by all parents of students participating in the supported activity.
3. Use school facilities only with prior approval of the principal or principal's designee.
4. Obtain approval of the principal or designee for all fundraising activities.
5. Must use the term 'PTO/booster Club', 'Parent Support', 'PTO', or 'Alumni' in the official PTO/booster club name.

6. Submit a copy of the audited financial report to the Liberty Hill ISD business office no later than September 1st following the end of the fiscal year.
7. Submit the name, address, and telephone number of all current officers to the Liberty Hill ISD business office by September 1st. Two signatures will be required on all checks.
8. Provide evidence of adequate insurance coverage for activities conducted on school premises. The District cannot provide insurance coverage for PTOs or booster clubs.
9. Pay all taxes and other debts incurred by the organization. (State sales tax and series 990 form to the IRS)
10. Comply with administrative regulations and Board policies when donating money or gifts to the District.
11. Comply with UIL guidelines, District policies, and Federal and State tax laws.
12. Obtain tax exempt status 501(c)(3).
13. Obtain an Employer Identification Number (EIN).
14. PTO/booster clubs must have bylaws that address all the topics listed in the UIL Guidelines (found in Additional Resources section).
15. PTOs must have bylaws that outline the basic rules and structure of the organization to include provisions regarding membership, officers, meetings, committees, finances, and amendments.
16. Have volunteer paperwork complete. All PTO/booster club members and parent volunteers are required to renew their [LHISD volunteer application](#) each year. See additional information on volunteering in the section below.
17. Adhere to all District trademarking and licensing guidelines.
18. Adhere to all District guidelines and Board policies on advertising/websites/financial activities.
19. Provide required headings and disclaimers at the top/bottom of ALL PTO/booster club website pages. (Heading example: Liberty Hill Football **Boosters**; Rancho Sienna **PTO**
-- Disclaimer language example: This site is produced and maintained by the Liberty Hill Football Booster Club, and is not officially sanctioned, affiliated or supported by Liberty Hill ISD or Liberty Hill High School.)

District PTO/booster Clubs shall NOT:

1. Be involved in decision or policy making activities for a student group.
2. Give a sponsor or coach a gift or cash in excess of the limits imposed by the UIL guidelines (\$500) from any source in recognition of, or appreciation for coaching, directing, or sponsoring student activities.
3. Give anything (including awards) to students without prior approval from school administration.

4. Give a member any gift without the approval of the club membership.
5. PTO & all Booster Clubs shall not directly employ or pay any member for services rendered with PTO & Booster Club funds.
6. Direct, employ, contract, supplement or in any way compensate a consultant, clinician, accompanist, or paraprofessional for work performed for the school program or student activity without prior approval from the director and campus principal.
7. Sign contracts or pay expenses directly from PTO/booster Club accounts for any arrangements for student travel associated with the organization. (PTO/booster groups/individuals may donate money/ merchandise to the school with prior approval from administration). (Ex. Charter buses)
8. Use the District tax identification number as the PTO/booster Club identification number.
9. Use the District sales permit numbers as the PTO/booster Club sales permit number.
10. Use Liberty Hill ISD in the name of the PTO/booster Club. (Ex. Liberty Hill ISD Football PTO/booster Club)
11. Give cash to any school employee to use at his or her discretion.
12. Attempt to influence the sponsor, principal or other administrator's decisions or be a lobbying group concerning matters which are duties assigned to the district personnel, such as trips, staffing, and schedules.
13. PTO/booster club websites shall not function as district (or classroom) sponsored websites. Campus and classroom links to PTO/booster club websites must be clear and externally linked. Forms and other website content (photos, camp sign up, etc.) owned by the PTO/booster must be externally located. (ie: not located within the LHISD or campus website.) Contact the LHISD Office of Communications and Community Engagement with specific questions.
14. Contract with or hire a worker who is related to a LHISD Director's, Assistant Director's, and Administrator's. The fact that the relative is highly qualified for the work does not negate the need to establish clear conflict of interest rules regarding the hiring or contracting of relatives.
15. Require paid memberships, by students or parents, in order to be eligible for any benefits from the PTO/booster club.
16. Require participation in any fundraisers in order to be eligible for any benefits from the PTO/booster club.

Outside Organizations not Affiliated with Liberty Hill ISD:

PTO/booster clubs which have chosen to dissolve their organization, been banned by Liberty Hill ISD, formed without the sponsorship of a campus or Liberty Hill ISD, or any other event which entails an outside organization who Liberty Hill ISD does not recognize will result in the following Liberty Hill ISD procedures:

1. Liberty Hill ISD shall periodically review IRS and national FFA information to ensure outside

organizations operating outside of Liberty Hill ISD are not claiming 501(c)(3) status, and report any such violations once discovered.

2. Any known fundraisers being conducted under the umbrella of an ineligible 501(c)(3) status shall be reported to the funding agency/entity.
3. Liberty Hill ISD shall work to ensure outside organizations not affiliated with Liberty Hill ISD do not use Liberty Hill ISD's (including campuses) name in any promotional or fundraising materials.

Volunteer Requirements & Expectations

Who MUST complete a volunteer application?

Any volunteer who may be unaccompanied at any time by an LHISD employee, while at an approved school event. This includes, but is not limited to: one-time special guests, vendors, performers, speakers, field-day volunteers, trip chaperones, Watch DOGS, mentors, LHISD employees serving outside their role in the district and cafeteria, library and office help.

Maintain Student Confidentiality

- FERPA: Family Educational Rights & Privacy Act protects the privacy of student records. A student record is defined as any document that contains information directly related to a student (i.e. discipline reports, attendance records, test scores, written student statements, grades, transcripts, meeting notes, SpEd/504 records, etc.).
- Volunteers certify that there are no legal restrictions prohibiting access to their child, or regarding any student or employee at Liberty Hill ISD. If any legal restriction is put in place, the volunteer understands they must notify the principal at their assigned campus.
- Volunteers should understand that the academic and personal information they know about a student should be shared only with the appropriate teachers and school staff and should not be shared with neighbors, friends or other parents.
- Unless otherwise specified by Liberty Hill ISD, all communication with parents should be handled by the teacher or school staff.

Parent Information and Communications

- As a LHISD volunteer, it is important to ensure that any parent and/or student information (including email addresses) you may be given access to, will be treated respectfully and confidentially. Therefore, please keep in mind that parent's personal email addresses may only be used to communicate on approved topics such as: notification of classroom events, upcoming school functions, school volunteer opportunities, etc. Volunteers should not send unauthorized or non-school related emails to parents' personal email addresses. This includes emails of a personal nature, emails that advertise or market non-school related items or activities, and emails discussing confidential information about another student, parent, or staff member.
- Please note that LHISD must comply with privacy laws by ensuring that all staff members and volunteers who have access to confidential information ONLY use that information as authorized. Unauthorized use of confidential information, including parents' personal email addresses, can result in removal from the volunteer program.

II. Bylaws

Definition of bylaws

Bylaw musts

Election of Officers

Role of Officers

Committees

Standards for Meetings

Rules for Dissolution

BYLAWS

What are bylaws?

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

Bylaws must be submitted to the LHISD Business Services Office when registering a PTO/booster Club. The Chief Financial Officer, or their designee, will review the bylaws to make sure that all the required topics are addressed, but does not have the authority to change the bylaws. If the bylaws are incomplete, the PTO's/booster club's registration will be denied until the missing topics are included in the bylaws. If the PTO/booster club modifies/changes/revises their bylaws, a copy must be provided to the Chief Financial Officer after the PTO/booster club votes to accept the changes.

Note for booster clubs: All booster clubs that are formed to support a Liberty Hill ISD extracurricular activity must have bylaws that address all the topics listed in the UIL Guidelines. [Please see this link for UIL Booster Club Guidelines.](#)

Bylaw's must:

- Be approved by Chief Financial Officer
- Address the organizational structure
- Address the methods used to elect officers
- Contain the rules of membership
- Include how meetings will be publicized and conducted
- Address the organization's fiscal year
- Not allow one person to hold multiple offices
- Address the dissolution of a PTO/booster club

Election of Officers:

- Only active members in good standing shall be permitted to hold office or vote upon any matter of business of the organization.
- No officer shall be permitted to hold more than one office at the same time.
- Staff are not allowed to hold any LHISD school PTO/booster club officer position that has a financial capacity. "Financial capacity" shall include President, Vice President, Treasurer, Fundraising chair, and any other PTO/booster member that serves on a Financial Review Committee, acts as a check signer for the club, or any other function that involves the receipt and distribution of money.
 - o Employee is defined as EVERY person employed by LHISD (e.g. crossing guards, teachers, cafeteria workers, transportation, faculty and staff.)
 - o With roles clearly defined, staff can collect money as part of a PTO/Booster Club event (i.e., ticket taking, snack bar.) Staff can count LHISD fundraising money, following good financial controls (at least 2 people should always count money). Staff should also clearly separate their role as a LHISD employee from the work they do as a parent volunteer. Employees should not take full control, deposit, or take off premises PTO/Booster Club funds.
 - o Substitute teachers can hold an officer position with financial capacity, but are required to disclose this in writing to the HR/Substitute office.

- o At a minimum, the PTO/booster organization shall elect the following officers on an annual basis. Each officer should receive a printed copy of the guidelines..

Role of Officers:

President

Typically, the president of a PTO/booster organization is an individual who has previously been active in the organization. The major duties include, but are not limited to, the following:

- o Preside at all meetings of the organization.
- o Regularly meet with the designated campus representative regarding PTO/booster activities.
- o Regularly meet with the treasurer of the organization to review the organization's position.
- o Schedule annual audit of records or request an audit if the need should arise during the school year.

Vice-President

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

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

Secretary

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

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

Treasurer

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

- o Serve as chairperson of the Budget and Finance Committee if prescribed.
- o Issue a receipt of monies received and deposit said amounts on a weekly basis (daily if receipts on hand exceed \$250.00).
- o Present/Maintain a current financial report including bank statements, bank reconciliations, and financial statements and be able to give them to the Financial Services Office when requested. Copies should be available for review by the general membership as requested.
- o File financial reports by September 1st each year with the district executive board.
- o Maintain an accurate and detailed account of all monies received and disbursed.
- o Reconcile all bank statements as received and resolve any discrepancies with the bank

immediately.

- o File sales tax reports as required by the State Comptroller's office (monthly, quarterly, or annually).
- o File annual IRS form 990 in a timely manner.
- o Submit records to the audit committee appointed by the organization upon request or at the end of the year.

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

District Executive Board

The Executive Board, for PTO/booster Club purposes within Liberty Hill ISD, will consist of the Chief Financial Officer and the appropriate program directors (District Athletic Director, Fine Arts Director, Campus Principal, CTE Director).

Committees

Nominating Committee

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

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

The secretary and treasurer of the organization shall turn records over to the incoming officers within thirty (30) days of the election. Records should be kept by the PTO/Booster Club for a period of ten (10) years for audit purposes.

Standing Committees

Standing Committees can include but are not limited to:

- o Nominating Committee
- o Fundraising Committee
- o Membership Committee
- o Scholarship Committee

Special Committees

Special committees are created for a specific purpose and voted upon by the membership such as Fall Fest, concessions, end-of-year banquet, teacher appreciation, etc. The committee is automatically dissolved as soon as that purpose is accomplished and the committee report is made.

Special committees should complete their assignments within the current school year. If the objectives are not met at the end of the school year, officers will be required to reappoint members of the committee for the following year until the purpose of the committee has been achieved. Individuals who have a conflict of interest shall not be allowed to serve as members of the committee. For example, senior parents would not be included on a scholarship committee since their child is a potential recipient of the monies.

Standards for Meetings

Notice of all meetings should be published at the campus seventy-two (72) hours prior to the meeting date.

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

In order to provide an optimum level of communication and teamwork, PTO/PTO/booster Club meetings should be held in the presence of the campus principal or other school sponsor.

Any action taken at the meeting should be documented in the minutes and is subject to review and possible revocation by the sponsor or principal.

Rules for Dissolution

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

- 1) A resolution shall be adopted by the PTO/booster organization (or the executive board if the organization is inactive) stating that the question of such a dissolution be submitted to a vote at a special meeting of the members having voting rights. At least 30 days prior to the meeting, written or printed notice shall be given to each member entitled to vote stating that the purpose of such meeting is to consider the advisability of dissolving the organization.
- 2) The Principal along with the District Executive Board determines that the PTO/booster club is not functioning in a way consistent with school and district policies, and in accordance with UIL regulations.

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

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

Bylaw Summary

- Submit bylaws to the Financial Services office with registration paperwork for approval.
- Officers must be elected.
- Officers must read the district's PTO/booster Club Guidelines.
- No one person may hold multiple offices.
- Sponsors must be invited to meetings and are encouraged to attend.
- LHISD employees may not serve in a financial capacity of a PTO/booster or other parent organization.
- Bylaws must address the organization's fiscal year, organizational structure, and the methods used to elect officers. (There is a sample set of PTO/booster Club By-Laws in the resource section.)
- Submit a copy of revised/modified bylaws to the Financial Services Office, if applicable.
- There are two ways a PTO/booster organization can be dissolved:
 - 1) A resolution shall be adopted by the PTO/booster organization (or the executive board if the organization is inactive) stating that the question of such a dissolution be submitted to a vote at a special meeting of the members having voting rights. At least 30 days prior to the meeting, written or printed notice shall be given to each member entitled to vote stating that the purpose of such meeting is to consider the advisability of dissolving the organization.
 - 2) The Principal along with the District Executive Board determines that the PTO/booster club is not functioning in a way consistent with school and district policies, and in accordance with UIL regulations.

III. Webpages

Heading
Disclaimer
Externally Linked

Webpages

Heading

Each PTO/booster club's website **must clearly state** that it is a PTO/booster CLUB website in the heading.

Example: XYZ High School Sports PTO/booster Club

_____	_____
Club Campus	PTO/booster Program

Disclaimer

Each PTO/booster club's website **must have** the following statement at the bottom of EACH PAGE within the PTO/booster website:

Example: This website is maintained by the XYZ Sports PTO/booster Club and is not a part of XYZ High School or the Liberty Hill Independent School District. Neither XYZ High School nor Liberty Hill ISD is responsible for the content of this website or the content of links external to this website.

Guidelines

- PTO/booster club websites shall not function as district (nor classroom) sponsored websites. Campus and classroom links to PTO/booster club websites must be clear and externally linked. Forms and other website content (photos, camp sign up, etc.) owned by the PTO/booster club must be externally located. (i.e.: not located within the LHISD or campus website.)
- Advertising on PTO/booster websites should adhere to the District's Board Policy on Advertising where applicable (in particular the Standards of Approval) and can be found in full detail at <https://pol.tasb.org/PolicyOnline/PolicyDetails?key=1244&code=GKB#localTabContent>
- PTOs/booster clubs should use best practices in cooperation with their sponsor to maintain clear direction on classroom pages when directing to PTO/booster websites.

Examples: Click here to take you to the PTO/Booster Club Website

OR

Get More Information at the PTO/Booster Club Website

- PTO/booster club websites must provide a list of current officers and how to contact the PTO/booster club.
 - i.e. email link or contact phone number
 - o It is not required, but it is a good idea to have a "generic email address" that can be used by the PTO/booster club officers to maintain consistency over time.

Example: lhhsfootballPTO/booster_president@gmail.com
srmsdancePTO/booster_fundraising@yahoo.com

- Contact the Office of Communications & Community Engagement with specific questions. (512-260-5580)

IV. Finance

Banking
Tax Information
501(c)(3) Directions
Form 990
Financial Reporting
Insurance
Audits

Banking Information

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

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

Two officers must sign each disbursement. School district employees may not be the signer on PTO/booster Club bank accounts for any campus or programs.

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

Tax Information

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

PTO/booster Club naming requirements

The PTO/booster club must have 'PTO/booster Club', 'Parent Support Groups', or some similar title in the official name of the PTO/booster club. This should be the name that is listed on any tax documents, banking records, website, etc.

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

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

Formation of a non-profit corporation does not necessarily entitle the organization to exemption from federal taxes. In order to be exempt from federal taxes, The PTO/booster Club must apply for this status on Form 1023- Application for Recognition of Exemption under Section 501(c)(3). These documents are available on the Internal Revenue Service website: <http://www.irs.gov/>.

The application must be accompanied by Form 8718, User Fee for Exempt Organization Determination Letter Request, which provides a user fee to be paid to the Internal Revenue Service. Depending on the anticipated annual gross receipts, the fee is either \$150.00 or \$500.00. Upon acceptance of the organization's exempt status by the Internal Revenue Service, a determination letter will be received as evidence of approval. The letter should be kept in a safe, permanent place as it will be used time and again to prove the organization's exempt status.

Please provide a copy of your determination letter to the district office.

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

How to obtain an Employer Identification Number (EIN)

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

To obtain an Employer Identification Number:

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

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

Sales Tax

All PTO/booster Clubs must apply for their own sales permit number. **They may not use the number of another PTO/booster Club or the District sales permit number.** Sales by a PTO/booster Club are generally taxable. PTO/booster Clubs are not tax-exempt unless they have filed the proper application forms with the Texas Comptroller of Public Accounts and have been given tax-exempt status. Each PTO/booster Club can have two tax free sale days per calendar year according to Texas State Sales Tax Law. Qualifying items can be sold during the tax-free weekend in August without collecting sales tax.

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

Taxable Status of Purchases

- A PTO/booster organization must provide the vendor with a valid signed exemption certificate when claiming state sales tax exempt status. Exemption certificates do not require tax identification numbers to be valid nor is the vendor required by law to honor the exemption.
- The District's exemption status may not be utilized by parent, PTO/booster, patron, or alumni organizations to secure exemption from sales and excise taxes. Parent/teacher organizations and PTO/booster Clubs must apply for their own exemption.
- Items which become the personal property of the student (cheerleader uniforms, band t-shirts, etc), even though connected with a school or organization, are not exempt from tax. Items which are purchased by the

organization through budgeted funds as an award to a student are not taxable.

- Meals purchased by the organization for teams, groups, bands, etc. on authorized school trips are exempt from sales tax if the organization contracts for the meals. The PTO/booster organization must pay for the meals with a PTO/booster Club check and provide an exempt certificate.
- Individual members of the team, group, band, etc. may not claim exemption from sales tax on the meals they purchase while on a school authorized trip.

Collection and Remittance of Sales Taxes

The PTO/booster Club shall collect sales tax on all taxable sales. When imposing sales tax, the organization has the option of:

- Adding the tax to the item's selling price- thus, if the selling price of an item were \$2.00, the tax rate was 8.25%, the PTO/boosters would collect \$2.17 ($\2.00×1.0825) from the buyer for each item sold.
- Absorbing the tax in the item's selling price- thus, if the item sold for \$2.00 including the tax, the PTO/boosters would retain \$1.83 and remit \$0.17 for sales tax. If this method is used, divide the total sales by 1.0825 (assuming the tax rate is 8.25%) to find the taxable sales. To determine the sales tax amount, subtract the taxable sales from the gross sales.

Taxable Status of Sales

School and school related organizations need not collect sales tax on the following:

- Admission tickets
- Club memberships
- Food and drinks sold at school functions

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

- Items sold by the school store
- Any type of PTO/booster Club materials
- Any other item sold as personal property (i.e. school pictures, uniforms, etc.)
- All sales of items such as handicrafts, T-shirts, candles, cups, books, and school supplies sold by a school associated organization during a fundraising drive
- All other personal property except for those items specifically excluded above

Sales tax should be filed in accordance with the State Comptroller's guidelines. Further information can be found on the Comptroller's website: <http://www.window.state.tx.us>

ANNUAL FEDERAL FILING REQUIREMENTS

Every PTO/booster organization exempt from federal income tax under section 501(a) is required to either file an annual Form 990 *Return of Organization Exempt from Income Tax*, Form 990-N *Electronic Notice*

(*e-Postcard*) for *Tax-Exempt Organizations Not Required To File Form 990 or 990-EZ* or Form 990-EZ, *Short Form Return of Organization Exempt From Income Tax*. The return is due by the 15th day of the 5th month after the close of the organization's tax year or fiscal year. According to the IRS, small tax-exempt organizations, such as small PTO/booster clubs, are required to file an annual electronic notice Form 990-N

(*e-Postcard*). The e-Postcard is required to be filed on-line. The e-Postcard is due every year by the 15th day of the 5th month after the close of the organization's tax year. A PTO/booster club cannot file the e-Postcard until after its tax year ends. Whether or not a PTO/booster club has filed for exemption status with the IRS, it should still file the appropriate 990 form as required by exempt organizations. IRS regulations affect not-for-profit organizations and their requirements for financial reporting.

For the fiscal year ending in **2011 and later:**

PTO/booster Clubs must use Form 990-N, normally known as the e-Postcard if:

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

PTO/booster Clubs must use Form 990-EZ if:

1. Gross receipts are more than \$50,000 but less than \$200,000 **AND**
2. Total assets are less than \$500,000 at year-end.

PTO/booster Clubs must use Form 990 if:

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

These provisions may change so consult with a tax professional or the IRS for additional assistance. Even though PTO/booster organizations are recognized as tax exempt, they may be liable for Federal tax on the portion of income deemed to be unrelated business income ("UBI"). UBI is income from a trade or business activity, regularly carried on that is not substantially related to the charitable, education or other purposes that are the basis for the organization's exemption. An organization that has \$1,000 or more gross income from UBI must file Form 990-T, *Exempt Organization Business Income Tax Return*. This form is filed in addition to Form 990, 990-EZ, or 990-N and is required regardless of the level of the income received.

If the PTO/booster club's address has changed a notification must be sent to the IRS to ensure that any IRS refund or correspondence is received. To change an address with the IRS, complete Form 8822, *Address Change Request*, and send it to the address shown on the form.

Financial Reporting

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

Financial Reporting to the District

GASB Statement No. 39 of the Governmental Accounting Standards Board requires the District to obtain and review financial performance information of supporting organizations to

determine whether these organizations should be considered a component unit. To this end, PTO/booster Clubs are required to submit to the Executive Board end-of-year financial statements. End-of-year financial statements should be submitted to the Financial Services office. (One time a year, by September 1st)

Cash Receipt Procedures

All cash collections received by the PTO/booster Club for fees, dues, fundraising, etc. must be deposited upon receipt. All funds must be supported by some type of record documenting the source and amount of funds. Such documentation should be readily available for audit purposes.

It is recommended that deposits be made daily if the total receipts on hand exceed \$250.00. If daily receipts are less than \$250.00, deposits shall be made within one week even if the receipts for all days combined are less than \$250.00. All money must be deposited prior to holidays and weekends.

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

- Two PTO/booster club members should separately count and confirm bank deposits.
- Separate all currency and coins by denomination and carefully count and record it in the appropriate section of the bank deposit form.
- A tape may be run of any checks included in the deposit rather than indicating the checks individually on the deposit slip. A copy of the tape should be retained with your copy of the deposit records.
- Total the deposit slip.
- Tally the pre-numbered cash receipts and make certain this total matches the deposit total.
- Attach the cash receipt verification with a copy of the deposit slip and file in date order.
- For large deposits, have another individual independently count the currency only (not the coins or checks) and verify the currency has been correctly recorded on the deposit slip.
- Both individuals should initial the deposit slip next to the currency amount on the deposit slip.
- Seal the deposit in a deposit bag in the presence of the second individual. This is called dual control and places the organization in a better position to challenge any claim that the bank may make that the currency received was not correct.

Bank Reconciliation

Upon receipt of the monthly bank statement, the balance indicated on the statement shall be reconciled to the bank account balance in the general ledger as of the last day of the month. The reconciliation should be completed within thirty (30) days of the date of the bank statement.

Items needed for reconciliation:

- Bank reconciliation form
- Prior month's bank reconciliation
- Bank statement

- Check Register and/or Cash Disbursement journal
- Cash Receipts journal
- General Ledger

Payment to LHISD Employees

PTO/booster Club funds cannot be used to supplement a LHISD employee's salary or a coach's stipend. In no case, can a PTO/booster Club pay a LHISD employee directly to compensate them for duties related to their LHISD employment. A PTO/booster Club can pay travel expenses for a LHISD employee for travel related to a team trip. PTO/booster Clubs should provide 1099 forms to the employee for travel funds granted.

1099 Requirements

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

The Internal Revenue Service website should be accessed for appropriate 1099 reporting requirements and forms.

Insurance

The PTO/booster Club should insure its operations, particularly cash handling. Officers could have personal liability for board actions or omissions. An insurance policy protects the officers from any litigation that might result from perceived poor decisions by the board.

To operate on the district property or away using district resources, a Certificate of Insurance (COI) naming Liberty Hill ISD as a name additional insured on its Comprehensive General Liability (CGL) policy should be provided.

Fiduciary coverage protects the misappropriation of funds by a volunteer. These policies are generally sold in multiples of \$10,000. It can be attached to the CGL policy. If the PTO/booster club owns property, it is recommended that they consider property coverage as well.

oYur group is a separate entity from the school district. PTO/booster Clubs ARE NOT protected from liability by governmental immunity. Carefully read any contracts in their entirety and/or service agreements you are being asked to sign by your vendor. Unless your group is covered by its own general liability insurance policy (either an annual policy or one day event policy), by signing a contract that includes an Indemnification Clause, Hold Harmless Clause, or a Waiver of Liability Clause, you are accepting, in the name of your group and its' officers, the risk for any and all losses (property damage, bodily injury, personal injury, etc.) incurred or resulting from the event you are contracting for.

Audit Instructions

Why is an audit necessary?

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

When is an audit conducted?

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

Who conducts the audit?

An audit may be conducted by an outside party, such as a CPA or an audit committee. The audit committee should be comprised of at least two members of the PTO/booster Club (not the President or Treasurer).

What are the audit procedures?

Suggested steps for the audit committee:

1. Review reconciled bank statements and canceled checks to determine that:
 - a. Disbursements have been properly documented with an invoice or receipt.
 - b. Disbursements have been properly approved.
 - c. Checks have been properly signed.
 - d. Checks have been deposited or cashed by the payee indicated.
 - e. Checks have been accounted for in the proper sequence (no missing checks).
2. Check addition and subtraction on cash receipts and deposits.
3. Compare cash receipts and deposits to the bank statement.
4. Verify that receipts and disbursements were allocated to the correct account or budget category and processed in a timely manner.
5. Verify that income from sales, dues, or any other sources have appropriate backup.
6. The total amount collected should match the amount deposited into the bank account.
7. Review the Treasurer's monthly reports and check them for accuracy. Review the beginning and ending balances on reports to verify that correct ending balances were carried forward as beginning balances on subsequent reports.
8. Determine that only applicable PTO/booster Club officers are authorized signers on bank account(s). Former officers should not remain on the account(s) as authorized signers. In addition, the faculty sponsor shall not be an authorized signer on the account.

9. Obtain proof that all applicable sales taxes were paid.
10. The audited financial report should be signed by all members of the audit committee and submitted to the campus principal or designee no later than August 1 following the end of the fiscal year.
11. Verify that 1099's were issued if applicable.

Ways to Protect Your Organization against Embezzlement

1. *Money should never be stored at a PTO/booster officer's home for more than 24 hours.*
2. *Two people should always count the money, and both should sign the receipt verifying the amount.*
3. *Two signatures should be required on all checks.*
4. *Have a member who does not have check signing authority review the bank statement monthly before giving it to the treasurer. This person is looking for red flags including: checks showing up in non-sequential order, checks made out to cash, cash withdrawals, checks written out to non-approved vendors, checks written for non-approved expenses, and checks written out to individuals.*
5. *Never sign a blank check or a check made out to "cash."*
6. *The treasurer should arrange to deposit the money in the bank as soon as possible following the conclusion of the project.*
7. *Money should be deposited into the organization's bank account daily, even if a project is ongoing.*
8. *All bills must be paid by check, never cash.*
9. *Conduct an annual audit of the books.*

Finance Summary

- Obtain an Employer Identification Number (EIN) from the IRS.
- Obtain a 501(c)(3) for tax exempt status from the IRS.
- Allowed 2 tax free days per calendar year.
- Submit end of year financial statements to your campus office and they will forward to the Financial Services office.
- Receipts over \$250 should be deposited daily.
- File a 1099 when needed. (over \$600)
- Invest in insurance for your PTO/booster club.
- Conduct an audit once a year.

V. Fundraisers

Fundraising Activities

IRS Regulations

Raffles/Bingo

Gifts

Donations

Sponsorship

s Inventory

Fundraising Activities

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

Fundraising projects for parental groups shall be:

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

Fundraising projects must NOT:

- Require parent or student participation
- Set quotas of any kind
- Be required for students to be eligible for PTO/booster Club scholarship programs, if applicable
- Apply funds raised to benefit individual parents/students and not the whole club

Approval Process

- **PTO/booster Clubs desiring to conduct a fundraising activity for a school program utilizing a third party to solicit on your behalf, please email communications@libertyhill.txed.net for verification of the third party before committing to them.**
- Both the principal and the office of Financial Services must approve the fundraiser. Certain fundraisers require additional approvals.
- Sponsorship Packages with benefits to the sponsor are considered fundraisers. Be sure your sponsorship package has been reviewed and approved by your principal, prior to submitting your fundraising request form. If your fundraiser includes advertising on district property, you will need to select the section on the fundraising request form that states as such. The School and Community Relations department will be required to review/approve any package that requests advertising on district property to avoid any conflicts with district policy or other advertising guidelines. Sponsorship packages should be reviewed each year.
- A “fundraiser” is any activity that RAISES FUNDS. When in doubt, please contact your campus PRIOR TO implementing an activity. (This includes ONLINE spirit sales or other online revenue generating activities, including crowd funding sources like GoFundMe.) Color runs must follow the district’s Color Run/Color Battle Guidelines. Those guidelines are contained in the resource section of these PTO/booster club guidelines.

IRS Regulations

The IRS prohibits tax-exempt organizations from **requiring** people to participate in fundraisers. Likewise, PTO/booster Clubs may not require an amount be “donated” in lieu of participating in the fundraiser. People **may choose** whether or not to participate in a fundraiser and may choose whether or not to donate to the PTO/booster Club. Furthermore, if

a person decides not to participate, that person cannot be excluded from having the opportunity to benefit from the fundraiser and cannot be penalized in any way for choosing not to participate in the fundraiser. Furthermore, benefits given by a tax-exempt organization **cannot** be based on participation in a fundraiser or based on revenues raised individually. Therefore, regardless if a person participates in a fundraiser and regardless of the amount of revenue raised, that person cannot be denied the opportunity to receive an equal benefit.

Raffles/Bingo

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

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

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

The language of the law is very technical. If you are considering holding a raffle to benefit an organization, you should check the statutes to be sure you qualify.

Per CDC and GKB legal board policies, no raffles, bingo, or other games of chance may be advertised, held on district property, or tickets sold on district property. Therefore, a raffle cannot be promoted with district resources (i.e. no posters/flyers on campuses, on district owned websites, nor via Peachjar.)

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

Gifts

Coaches, sponsors, 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.

Donations

Often a PTO/booster Club may wish to provide funds to be used for a specific purpose. Donation checks should be made payable to Liberty Hill ISD and forwarded to the Fine Arts or Athletics department with information regarding what the funds are being donated towards. Examples include donations for furniture, equipment, uniforms, travel costs.

Sponsorships

PTO/booster clubs seeking sponsorships from community businesses/organizations should adhere to district policies on advertising (GKB – Local), including content, sponsorships, and approved advertising found in/on PTO/booster Club websites and other printed materials and publications – such as flyers and athletics programs. (Ex: businesses promoting alcohol or firearms would not be acceptable sponsors/advertisers.)

<http://pol.tasb.org/Policy/Download/1248?filename=GKB%28LOCAL%29.pdf>

Inventory

Any items donated or purchased with PTO/booster funds such as furniture, equipment, supplies, or clothing (uniforms, practice gear) should be placed on the sponsor's/coach's yearly inventory form. The items must remain with the campus as it is considered campus property, even if the sponsor/coach moves to another location.

Food Fundraisers and Restaurant "Spirit Nights"

All food fundraisers must meet the Texas Department of Agriculture Competitive Food Nutritional Standards. Please check with your campus before committing to any sales of food/concessions.

Restaurants/businesses that include promotion of alcohol in their name and/or logo should alter their name and/or logo to adhere to Board Policy on Advertising. (ex: BJ's Brewhouse needs to provide a logo that does not include "brewhouse" in the logo nor in other promotional language.)

Fundraisers Using District Facilities/Property

When a district facility/property is used for a fundraiser on a non-school day, you will be invoiced for custodial costs. If you are using a third-party vendor for fundraising, facility use fees and personnel costs will be incurred.

Fundraising Summary

- Complete the online PTO/PTO/booster Fundraising Permission Form at least 4 weeks before holding any fundraising activities.
- Do not require people to participate in a fundraising activity.
- Do not require a certain amount to be raised or sold per person.
- Contact Facilities Rentals Department to make arrangements to use school facilities and to confirm any additional costs, if applicable.
- If using a third party vendor for fundraising, the vendor must contact Facilities Rentals to reserve the needed facilities, arrange a rental agreement, and provide insurance information.
- PTO/booster clubs seeking sponsorships from community businesses/organizations should adhere to district policies on advertising (GKB – Local).
- Gifts over \$500 to coaches, sponsors, or directors are not permissible. The \$500 limit is cumulative for a calendar year and is not specific to any one particular gift.

VI. Scholarships

Requirements
Guidelines for Scholarship Review Committee

Scholarships

The District requires PTO/booster Clubs to implement scholarship programs that are consistent with all other scholarship programs.

Requirements include:

- All qualifying seniors must have the opportunity to apply for the scholarship(s).
- The application process must be reviewed and approved by the campus principal or designee to ensure that implemented processes are consistent with other scholarship programs on the campus.
- The application process must be clearly communicated, and the application forms must be readily available to all potential applicants and their parents and/or guardians.
- The Scholarship Review Committee must be appointed by the President of the PTO/booster Club before the first day of the academic year.
- The Scholarship Review Committee must be made up of an odd number (5-7) of members (parents of the PTO/booster Club who do not have children eligible for consideration for the scholarship, interested teachers, campus administrators, and/or the sponsor). Many times the sponsor is an ex-officio member of the Scholarship Review Committee and not an actual voting member so the sponsor is a source for additional information/input to the Scholarship Review Committee and a final review resource for the Scholarship Review Committee decisions.
- The Scholarship Review Committee must consider all qualifying applicants.
- Applicants identifying information must be redacted for the Scholarship Review Committee to ensure equitable review.
- The qualification criteria for selection for scholarship winners (if any) must be communicated in writing to all potential applicants before the end of the first grading period of the academic year and may not be changed during the scholarship award period. Any changes to the scholarship qualification criteria must be recommended by the sponsor and voted on by the PTO/booster Club membership no later than the May PTO/booster Club meeting for changes effective in the upcoming academic year.
- The application, scoring, decision materials, tabulation, notes, certified recordings, and/or any other documentation used by the Scholarship Review Committee in connection with a given applicable shall be made available upon written request to that applicant. An open records request fee may be charged for this service. The Scholarship Review Committee must retain the original materials for a minimum of

seven years.

- Scholarship applicants shall be full-time LHISD senior students for a minimum of one full semester prior to the application deadline.
- All scholarship applications which do not have the required information will be considered incomplete and returned to the applicant.
- Scholarship awards may not be "need" based.
- The applicant's intended major may or may not be made a factor in scholarship consideration.
- The applicant's enrollment in an accredited institution (college, university, trade school, military academy, etc.) is a requirement for receiving scholarship funds.

The PTO/booster Club may not require interviews with applicants in the decision process.

The scholarship committee may require an essay for judging purposes. Essay topics may be selected each year and given to all applicants, or the Scholarship Review Committee may allow each applicant to select their own topic upon the sponsor's approval.

Scholarship Summary

- Scholarship Review Committee should be appointed by the President before the first day of the school year.
- All completed applications must be turned in to the LHISD Senior Counselor no later than the deadline set for local scholarship applications.
- Applicants must be de-identified for the Scholarship Review Committee.
- Scholarships may only be awarded to seniors.
- Scholarships may not be “need” based.
- Members of the PTO/booster Club who have a child eligible for a scholarship may not serve on the Scholarship Review Committee.
- Sponsor/coach may not be involved in the selection process.
- Checks will be written to the university (not the student) after a receipt/invoice has been provided.

VII. Advertisements

Advertising
Flyers
Trademarking
Banner Sales

Advertising

The district manages all advertising at its facilities. PTO/booster Clubs should not agree to any form of advertising at LHISD facilities. There may be some revenue sharing arrangements if the PTO/booster participates in attracting an advertiser upon prior approval through School and Community Relations.

So what is the difference between a sponsorship and advertisement?

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

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

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

Any and all advertising that promotes LHISD schools, programs, campuses or other LHISD assets must go through the Communications & Community Engagement Department. If you are unsure whether or not your activity falls under ADVERTISING or SPONSORSHIPS, please contact the Communications & Community Engagement Department. If you are seeking SPONSORS, this might be considered a FUNDRAISER in which case you need to submit the appropriate fundraising request forms through Business and Operations. *ANNUAL SPONSORSHIP PACKAGES should be reviewed by district administration prior to launching each year.

Any advertising flyers, signage, websites, etc. MUST clearly state your organization’s name. Example: XYZ PTO/booster Club

Sponsorship Banners

District policy and advertising guidelines do not permit the display of sponsorship banners or other advertising signage (including other printed materials such as posters, flyers, banners, etc.) within campus hallways or other student areas without prior authorization from the campus and district administration.

Advertising banners are only authorized in certain locations as coordinated through Communications & Community Engagement. (Ex: Sponsorship banners with business names and logos are not allowed to be hung up on district owned property without authorization, to include hallways, classrooms, gyms, front offices and other areas.)

Flyers

District criteria state that 501(c)(3) tax-exempt organizations may submit flyers to the Communications & Community Engagement Department for approval. PTO/booster Clubs should submit a PDF file of their flyer to communications@libertyhill.txed.net for review and approval.

- All such flyers are reviewed for electronic distribution through the district’s agreement

with Peachjar AT NO CHARGE TO THE PTO/booster and are not physically delivered to campuses.

- At the principal's discretion, a limited number of printed/paper flyers may be distributed at the campus front office (for those without computer access, or to post on campus) or by the sponsoring class/program to encourage participation.
- All posters and flyers for fundraising activities as sponsored by an approved PTO/booster Club must be approved by the sponsoring campus *and* the district with appropriate disclaimers/approvals noted directly on the flyer – regardless of whether or not the PTO/booster Club submits for electronic distribution.

TIPS WHEN CREATING FLYERS, SPONSORSHIP PACKAGES OR OTHER SOLICITATION LETTERS

- Be sure you include:
 - WHO is coordinating the event, and BE SPECIFIC (ex: CPHS Celebrities PTO/booster Club)
 - WHAT is the event for (ex: is hosting a summer dance clinic for dancers grades K-6)
 - WHEN is the event (ex: Saturday, July 31)
 - WHERE is the event (at Cedar Park High School, 2150 Cypress Creek Road)
 - WHY is the event being held (ex: to raise funds for (school year) dance competition fees)
 - A contact phone number and/or email address for interested participants should they have questions.
 - A disclaimer at the bottom that says your eflyer has been reviewed and approved for distribution. (This is “best practice” whether you distribute via Peachjar or not.)
 - A working website address for the PTO/booster that might include additional information if someone is looking for more details or to verify legitimacy of the program.

Advertising Summary

- Liberty Hill ISD manages all advertising for its assets (facilities, programs, stadiums, etc.)
- In the Advertising Revenue Share Program, digital ad revenue share is currently 75% (booster)/25% (LHISD).
- Scoreboard digital ad approval and revenue share information must be coordinated through the Communications & Community Engagement Department. Contact communications@libertyhill.txed.net for details.

VIII. Additional Guidelines

[CLICK HERE](#) for
UIL PTO/booster club guidelines
Athletics
PTO/boosters
Academics
PTO/boosters Music
PTO/boosters Other
Requirements

OTHER REQUIREMENTS

The following guidelines apply to all parent/PTO/booster organizations. If a question should arise which cannot be resolved at the campus level, the Chief Financial Officer or the Athletic Director should be contacted for clarification.

- The campus principal must approve on-campus activities, including meeting times, place, dates, fundraisers and activities. Such activities cannot conflict with school schedules or activities, district policy or financial procedures, and must be in accordance with Texas Education Agency (TEA) and University Interscholastic League (UIL) guidelines. These will take precedence over PTO/booster Club activities.
- On-campus activities, especially fundraisers, should not supplant, duplicate, nor interfere with those of other schools or PTO/booster Clubs. The principal has the authority to limit the number of on-campus fundraisers.
- There will be no student activities, parties, meetings, travel or other gatherings in the name of the school organization or PTO/booster organization unless prior permission has been received from the sponsor and the principal. The sponsor must be present. All activities will be under the guidance of the school and the District.
- PTO/booster Club members, parents, etc. are expected to follow the same standards of conduct as district employees when chaperoning, sponsoring, or attending student activities.
- Each student or group of students' participation will be determined by the sponsor and the principal and not by the organization or any member (s). Participation is considered a privilege and not a right and will be based on a proven record of good conduct and dependability. Lack of such demonstrated behavior on the part of anyone will be grounds for disapproval for participation and travel.
- PTO/booster Clubs that contract with workers should use the PTO/booster Club Contractor Acknowledgement form found in the resource section of these guidelines.
- The purchase or consumption of alcoholic beverages and tobacco products while on school property or in the presence of students is specifically prohibited.
- Organizations shall not directly support political activities by providing campaign donations or placing advertisements in support of a particular candidate as doing so could jeopardize the tax exempt status of the organization. If a candidate running for office is invited to join a meeting, all candidates running for the office must be extended an invitation to the event.

OTHER REQUIREMENTS FOR FINE ARTS PTO/booster CLUBS

High School Fine Arts Program Assistance

High School band, dance, choir, and theatre programs often use outside workers to provide program review or consulting which is paid by the program PTO/booster Club. Any workers secured and paid by the PTO/booster Club are considered contractors of the PTO/booster Club and should be paid directly by the Club. Each year the Club is required to provide 1099 tax forms to these workers within the IRS deadlines. PTO/booster Clubs should not donate money to the district for these workers. LHISD is in no way offering any type of employment or contract to these high school fine arts program assistance workers.

Middle School Fine Arts Program Assistance

If a Middle School fine arts program has established a PTO/booster Club, then the club can pay for outside workers that are performing review or consulting work to the program. Any workers secured and paid by the PTO/booster Club are considered contractors of the PTO/booster Club and should be paid directly by the Club. Each year the Club is required to provide 1099 tax forms to these workers within the IRS deadlines.

PTO/booster Clubs should not donate money to the district for these workers. PTO/booster Clubs should not donate money to the district for these workers. LHISD is in no way offering any type of employment or contract to these high school fine arts program assistance workers.