



BOOSTER CLUB TRAINING

2026-2027

ACHIEVE, CONTRIBUTE & LEAD WITH INTEGRITY

Superintendent and Director's Welcome

- Dr. Karen Engle, Superintendent of Schools
- Franklin Moses, Asst. Superintendent of Secondary Education
- Jennifer Eastin, District Internal Auditor
- Dana Morgan, Director of Career & Technology
- Greg Goodman, Director of VPA
- Jimmy Greier, Assistant Director of Athletics
- Kirby Killingsworth, Director of Athletics
- Stephanie Albert, Assistant Director of VPA



Purpose of a Booster Club

- Provide financial support for a specific school program or programs
- Provide volunteer support for program activities and events
- Promote school spirit and community involvement in student activities



Forming a Booster Club

- Get permission from your Principal (complete the Booster Club Approval Form)
- Create a name and unique identity
- Elect Officers – (minimum of three required)
- Draft Bylaws
- Apply for an EIN
- *See 10 Steps to Start a Booster Club* guide



Bylaws

- ✓ Bylaws are legal documents and hold legal authority
- ✓ Clubs must create and maintain their own bylaws; a current copy is submitted to the district annually
- ✓ Bylaws should be reviewed and adopted by a vote of the membership, versus only officers
- ✓ Transparency and communication around bylaw changes strengthen accountability



Membership

- Membership requirements are defined by club bylaws
- Only active members in good standing may vote or hold office
- Membership dues are optional and defined in the bylaws
- Membership is not required for a child to participate in booster club activities
- Volunteers must complete required District background checks



Booster Club Officers

- Must be active members in good standing
- Minimum officers: President, Treasurer, and Secretary
- Term limits – Maximum 2 years
- Family members may not serve concurrently (conflict of interest)
- District employees may not serve in a financial capacity
 - President, Treasurer, Fundraising Chair, or Check Signer
- Transfer club records and materials to successors within 15 business days of term end or resignation



Officers Roles

President

- Presides over meetings
- Ensures bylaws are followed & resolves membership issues
- Coordinates with Sponsor and Campus Administrator

Secretary

- Keeps accurate meeting minutes and records
- Maintains official documents (bylaws, rosters, forms)
- Distributes minutes to members and sponsor/coach

Vice President

- Acts as President when absent
- Supports daily operations & assigned duties
- Can have multiple VPs if allowed by bylaws

Treasurer

- Manages finances and budget
- Prepares annual budget & monthly reports
- Files taxes on time and submits records for audit



Special Committees

- Created for a specific purpose and limited period
- Dissolve when the purpose is complete
- Examples
 - ✓ Nominating Committee
 - ✓ Audit Committee
 - ✓ Fundraising Committee
 - ✓ Scholarship Committee
- ✓ Avoid conflicts of interest
 - ✓ Example: senior parent should not serve on the Scholarship Committee if their student is eligible for a scholarship.



Rules for Dissolution

TWO METHODS FOR DISSOLUTION

1. Voted by general members
 - Take to a general vote and notify your administrator and sponsor
2. Campus Administrator elects to dissolve or reform
 - Funds must return to the Activity Fund within 30 days
 - Documents of club must be returned to sponsor or Internal Auditor within 30 days.
 - Transparency – nonprofits have a legal obligation to provide information to members, administrators or the general public upon request.



Supporting the Program Together

Coach/Director/Sponsor

- Responsible for program activities
- Liaison between club and the District
- Serves as a non-voting member of the booster club

Principal/District Administrator

- Approves Booster Club formation
- Ensures alignment with school and district goals
- May resolve issues or dissolve the club

Booster clubs exist to support the program and work in partnership with school leadership.



Financial Guidelines

- **Accounting Controls**

- Segregation of duties – one person cannot hold more than one office.
- Exceptions to three officers must be approved by the Auditor.

- **Accounting Period**

- Specify the tax year in your bylaws.
- Most fiscal years are July 1 – June 30.

- **Accounting software**

- QuickBooks and Excel are intuitive and inexpensive.



Financial Guidelines

WHO PAYS FOR WHAT?

Activity Fund or Booster Account

- Non-essential items: shoes, socks, practice clothes
- Cheer, color guard and dance performance wear.
- Professional services that are not directly working with students (prop builder, concert recording).
- Entry fees for coaches to events, clinics, training or conferences. Travel fees included.
- Meals for students.

Activity Fund

- Essential items, Uniforms.
- Judges, Consultants, private clinicians, instructors, choreographers, and any person who works directly with students.
- Entry fees for students.
- Instrument rental for district owned instruments.
- Transportation of students – buses, vans, and charters.
- Lodging for student travel.



Booster Club Insurance

- Why it Matters:
 - Protects the club during meetings, events and activities
 - Covers accidents, injuries, or property damage
 - Required by the District for all booster clubs; District group policy provides \$1 million coverage
- General Liability Policy
 - Boosters may purchase their own policy or join the District group policy
 - \$50 annual fee due to CCISD (for group policy)
 - Payable each September 1st (Paypal or check to CCISD Support Group)
 - D&O (Director & Officer) insurance is not included and is not required by CCISD
- Policy Contact

Joe Pugh Insurance Agency
(281) 557-3648 | brodypugh@gmail.com



Booster Club Meetings

- Hold meetings monthly or quarterly
 - Advertise meetings to booster club members
 - Sponsors and district administrators are welcome to attend
- Use Robert's Rules of Order to conduct meetings and address club business, including:
 - Elections and voting procedures
 - Making and approving motions
 - Resignations or terminations
- Document meeting decisions in the meeting minutes



Annual Audit

- ✓ Mandatory each year
- ✓ Covers the past fiscal year (July 1-June 30)
- ✓ Must be performed by past club members (not new)
- ✓ President and Treasurer may not perform the audit
- ✓ Audit committee may not be bank signers
- ✓ Coach/director/sponsor may not participate
- ✓ Due September 15
- ✓ Form available on department webpage
 - ✓ <https://www.ccisd.net/booster-clubs>



Banking

- ✓ Use club EIN – never a personal SSN
- ✓ Have at least 2 authorized signers
- ✓ Full-time District employees can't be a signer on the bank account
- ✓ Signers may not be related by blood, marriage or live in the same household
- ✓ Send statements to a non-signer officer for independent review
- ✓ Reconcile bank statements monthly
- ✓ Update authorized signers when officers change
- ✓ Carry-over balance are permitted
 - ✓ Maintain a balance appropriate for your club's needs



Cash Handling Guidelines

- Booster Clubs/volunteers must not handle District money
- District employees must not handle Booster Club money
- Do not store Booster Club money in a District safe
- Issue a receipt for all money received
- Count money under dual control
 - preferably in the presence of the donor



Checks & Deposits

- Checks must be payable to the Booster Club
- Endorse and deposit funds promptly
- Do not use cash to pay expenses
 - deposit first, then pay expenses by check or electronically
- Make copies of checks before depositing, when possible
- Electronic payments are allowed (Venmo, Paypal, Square)
 - Account must be in Booster Club's name and linked to the Booster Club's bank account
 - Personal accounts may not be used



Budget & Expenditures

- Prepare an annual budget approved at a general membership meeting
- Require two signatures on all checks
 - Never sign blank checks
- Use an expenditure request form for prior approval
- Obtain detailed receipts for all purchases
- Debit cards are allowed with a daily purchasing limit
- Cash withdrawals are limited to approved change needs
 - Examples: concessions or sales



Fundraising

- ✓ Clubs may hold multiple fundraisers with campus approval
- ✓ Students may actively participate in only ONE fundraiser per school year, per booster club
- ✓ Students cannot be excluded from benefits if they don't participate
- ✓ Clubs may offer an optional fundraising opt-out amount
- ✓ Submit the Fundraising Request Form (Exhibit GE)
- ✓ Reconcile and report results to the booster club board within one week
- ✓ Crowdfunding is allowed
- ✓ Bingo is prohibited by CCISD
- ✓ All funds must flow through the Booster Club's bank account



Clear Creek ISD

RELATIONS WITH PARENT ORGANIZATIONS

GE
(EXHIBIT)

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)



Raffle Guidelines (General)

- ✓ Follow Texas Attorney General raffle requirements
- ✓ Eligible organizations: Tax-exempt for at least 3 years
- ✓ Up to **4 raffles** per calendar year
 - ✓ Only one raffle at a time
- ✓ **Cash prizes are prohibited**
 - ✓ 50/50 raffles are not allowed
- ✓ Gift cards are permitted
- ✓ No registration required with AG's Office
- ✓ No paid advertising - donated advertising is allowed
- ✓ Only booster club members may sell raffle tickets



Raffle Guidelines (CCISD Specific)

-  Firearms / weapons
-  Alcohol
-  Tobacco products
-  Items deemed sexually suggestive or violent

These items may not be included in or advertised for raffles



Online Raffles

- ✓ All general raffle rules apply to online raffles
- ✓ Promote only to previously identified supporters
 - ✓ website, newsletter, email
- ✓ Do not offer or sell tickets statewide
- ✓ Do not use personal social media accounts to promote raffles

Review any online raffle platform for fees, contracts, and compliance with Texas law



Donations

✓ *From Donors to Booster Club*

- Provide tax-deductible receipt to donors.
- If the club has lost its exemption, do not provide tax-deductible receipts. Quid pro quo: for payments over \$75 involving both a donation and goods/services, provide written disclosure.



✓ *From Booster Club to CCISD*

- Monetary donations: checks made payable to CCISD or the school; bookkeeper applies to Activity Fund and provides Donation Receipt.
- Non-monetary donations: confirm with the district if they can accept items (e.g., car, truck, trailer); sometimes, we cannot accept. Trailers/vehicles require Transportation Dept. inspection before purchase or donation (281-284-0634).
 - ❖ Once donated, items become district property.



✓ *From Club to another Organization*

- Discouraged, but IRS allows small, one-time donations. Not “substantial”.



Facility Modifications

✓ *Before Starting Any Project*

- Any modification, improvement, installation, or permanent addition needs prior written District approval — before work begins.

✓ *Booster Clubs May NOT*

- Hire contractors or begin construction/installation on District property.

✓ *For Approved Projects*

- Donate the funds to CCISD — the District coordinates and completes the work (per CCISD standards, building codes, and safety requirements).
- Any approved improvement or permanent installation becomes CCISD property upon completion.



Scholarships

- ✓ Outline the process in your bylaws
- ✓ Awards must be based on need or merit
- ✓ Eligibility cannot be based on a parent's membership, donations, or involvement
- ✓ Send scholarship funds directly to the University
 - ✓ Check payable to the University FBO (*for the benefit of*) the student
- ✓ Campuses may not handle booster club scholarship funds
- ✓ Sponsors may not serve on the scholarship committee
- ✓ UIL eligibility must conclude before funds are sent



Volunteering

- Anyone with ***direct, supervisory access to a child*** — field trips, chaperoning, classroom aides, mentors — must register as a volunteer and pass a criminal background check
- Administrative-only roles within the Booster Club do not need to register
- Apply at <https://www.ccisd.net/volunteer-mentor> — response in 3–5 days



Student Privacy & Social Media

- *Respect people's desire for privacy!*
- Before releasing any printed or electronic media (photos, video, etc.) publicly, get a signed **parent/guardian media release** for that child — failure to honor this can carry legal consequences
- Boosters must use their **own** media release form — the District's Media Release Form may not be used
 - Follow District social media policy; report any disclosure of abuse, self-harm, or illegal activity to the Campus Administrator immediately



Facility Use

- ✓ Reserve online. CCISD webpage → Facilities Department
- ✓ Liability insurance is required before making a reservation
- ✓ Booster Clubs are only charged for required support staff
 - ✓ Regular meetings do not require a contract
 - ✓ Banquets, fundraising events and special events requiring custodians or security require a contract.
 - ✓ 4-hour minimum for support staff charges
- ✓ Security may be required based upon a risk assessment by the Department of Safe and Secure Schools
- ✓ Facility Rental Specialist - Erika Gamez at ergamez@ccisd.net



Concession Stand Lottery

- ✓ Booster clubs can earn money by working the varsity football concession stands at Challenger Columbia Stadium.
- ✓ Clubs can earn up to \$1,050 per game
- ✓ Lottery determines game assignments
- ✓ Registration and lottery details are shared in the Booster Newsletter
- ✓ Detailed rules, volunteer requirements, and payment info are provided to participating clubs at the annual lottery



Advertising or Sponsorships

- ✓ Booster Clubs may not advertise on behalf of vendors at the two District football stadiums
- ✓ District advertising and sponsorship agreements take priority
 - ✓ Houston Methodist Clear Lake Hospital is the exclusive Athletic Trainer/sports medicine provider
- ✓ Third party vendors may not sell items at District stadiums.
- ✓ CCISD maintains the right to disapprove any advertisements.
- ✓ No sponsorships from vendors that conflict with District policy
 - ✓ Examples: alcohol, tobacco, firearms
- ✓ Questions about advertising: Eva DeCardenas, Communications
 - ✓ edecarde@ccisd.net



Selling Club Gear at Games

- ✓ Band, Cheer, Color Guard, and Dance Team may sell club or campus merchandise at Veterans Memorial or Challenger Columbia Stadiums
- ✓ Sales are allowed only when their school is playing
- ✓ Spirit Wear Sales Permission Form and Athletics Department approval required
 - ✓ Submit at least 10 business days in advance
 - ✓ Submit the completed form to the Athletic Office
- ✓ Outside vendors may not set up a tent at Veterans or Challenger Columbia Stadiums on behalf of a booster club





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.

ACHIEVE, CONTRIBUTE & LEAD WITH INTEGRITY

University Interscholastic League

- The UIL exists to provide educational, extracurricular academic, athletic, and music contests.
- A UIL Booster Guide can be found on their website (www.uiltexas.org).
- **Gifts: Be careful!**
 - Coaches/Directors/Sponsors: Can receive up to \$500 per year (combined for all activities).
 - No cash. Must be gift cards, products or services.
 - Students: One major award up to \$70.00 during high school enrollment, plus one additional award up to \$20.00 per year per eligible activity (symbolic items like certificates/medals also allowed). No cash/checks to student-athletes. Valuable consideration – Read UIL.



Reporting Agencies

- Booster Clubs report taxes to TWO agencies
 - ✓ Internal Revenue Service
 - ✓ Texas Comptroller's Office
 - Most common tax mistakes...
 - ❖ Club confuses tax deadlines
 - ❖ Club files with one tax entity but forgets the other
 - ❖ Mix up EIN and State Taxpayer ID numbers
- Make sure you keep good records and know what is due when!



IRS

- EIN – Federal number
 - ✓ Required of all clubs. Apply online at www.irs.gov
 - ✓ Does not grant tax-exempt status! You must apply for exemption in a separate process
 - ✓ IRS asks for the name and SSN of Responsible Party. Should be President or Treasurer
 - SSN not public information
 - Does not make Responsible Party financially liable for club
 - ✓ Cannot use CCISD EIN on any document or file taxes using CCISD's EIN



IRS – Annual Taxes

- Federal Taxes
- 990-N, 990-EZ or 990
 - ✓ Due every year! If you fail to file for 3 consecutive years, you will lose your tax-exempt status.

 IRS	Federal Tax Forms		
	990-N "E-POSTCARD"	990-EZ	990
 GROSS RECEIPTS	Less than \$50,000	\$50,001-\$200,000	Greater than \$200,000
 METHOD TO FILE	Online only through www.irs.gov	Paper (short-form)	Paper (long form)
 DUE DATE	4 1/2 months after fiscal year end	4 1/2 months after fiscal year end	4 1/2 months after fiscal year end
 PREPARER	Club Treasurer	Club Treasurer or Tax Accountant	CPA or Tax Accountant



CCISD Support Group explained

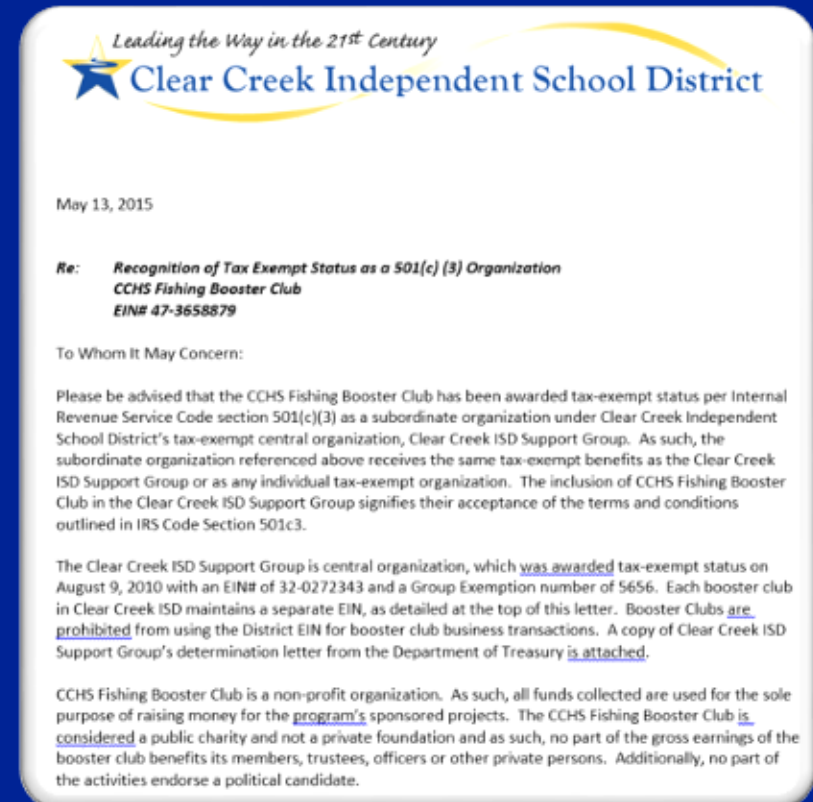
- ✓ Purely a mechanism to gain exemption
- ✓ *Think of it as a parent company and you are a subsidiary*
 - ✓ You are still required to obtain your own EIN
- ✓ If you are not part of the Support Group and you are already exempt, there is no additional benefit to you for joining the group
- ✓ If you are part of the Support Group, the IRS requires me to provide a “Support Group Letter” validating your tax-exempt status
 - ✓ You will never receive a “Determination Letter” for your club from the IRS.
 - ✓ A copy of the District’s “Determination Letter” will accompany your Support Group Letter and shows your connection to the group

CCISD does not file taxes on behalf of those in the Support Group! You must file your own taxes using your own EIN!



IRS – Support Group Letter

- Support Group Letter replaces “*Determination Letter*”
 - Most vendors accept
- Include a copy of your EIN if possible for verification.
- A copy of CCISD's Determination Letter will be included only to prove the connection.
- Please ensure the vendor does not use CCISD's EIN.



Texas Comptroller's Office

Sales Tax Permit

- Do not apply if:
 - ✓ You will not sell taxable items
 - ✓ You will sell taxable items but only twice per year (you are allowed 2 tax-free days per calendar year).
 - ✓ Apply online (no cost) <https://comptroller.texas.gov/taxes/permit/>
- You do not need a permit to buy items tax-free in Texas.
 - ✓ If you have a permit and do not need it, call the State to cancel.



Taxable vs. Non-Taxable

TAXABLE VS. NON-TAXABLE Please refer to the table below or Publication 94-183 from the Texas Comptroller's Office for additional details on taxable vs. non-taxable items.	
TAXABLE	NON-TAXABLE
• Apparel • Art (music, video, drawings, paintings, sculpture) • Athletic equipment (if the student keeps) • Band equipment (if the student keeps) • Books, calendars • Candles • Car decals • Flowers, plants or holiday greenery • Garage sale items • Jewelry • Magazine subscriptions under 6 months • Musical supplies (if the student keeps) • School store items - except food • Stadium seats • Stationary, note pads, greeting cards • Yard signs	• Admission tickets - athletic events, banquets, carnivals, clinics, homecoming, musicals, summer camps. • Advertising sales • Booster club memberships • Car wash • Concessions/Food • Cosmetology services • Coupon books • Donations • Facility rentals • Magazine subscriptions over 6 months • Parking permits • Student club memberships



Texas Comptroller's Office

- Filing Sales Tax

- ✓ Filing frequencies: monthly, quarterly, or annually.
- ✓ Taxes are always due 20 days after each quarter-end.
- ✓ Failure to submit is subject to a \$50.00 fee per missed filing.
- ✓ WebFile can accept the report and collect sales tax.

- Webfile

- ✓ Texas state taxes are filed online through WebFile.
- ✓ Two items to file:
 - ✓ Texas Taxpayer ID# (11 digits)
 - ✓ WebFile ID



Compliance Reminders

- ✓ Booster Clubs must follow CCISD policies, UIL regulations, and federal & state laws
- ✓ Non-compliance may result in loss of booster club recognition and operations
- ✓ Clear expectations help ensure documentation accuracy and legal compliance for both CCISD and the Booster Club



Questions

- Jennifer Eastin
- District Internal Auditor
- Email: jeastin@ccisd.net
- Phone: 281-284-0184

THANK YOU!

CCISD Booster Club Training -
Questions

