



Lewisville ISD  
Athletics | Fine Arts  
**Booster Club  
Guidelines**



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## **Booster Clubs**

A booster club is a school district approved club formed by parents and other interested non-student adults to work for the best interest and in a manner conducive to the enhancement of educational programs of the district.

**NOTE: The Federal Tax Number and the Texas Sales and Use Tax Exemption for Lewisville ISD are not to be used by any Booster Club for any purpose.**

## **Establishment and Approval**

**Booster Clubs must be approved by the Principal – Booster Club Statement of Purpose.**

At the activation meetings of interested adults who want to establish a booster club, certain important elements should be agreed upon. These include:

The determination of the purpose and goals of the club to be consistent with and enhancing the education programs of the school district.

The appointment and/or election of a slate of officers, to include, as a minimum, President, Vice President, Secretary, and Treasurer. The sponsor/coach of the organization or administrators on their own campus shall not be a member, hold office, or have voting privileges on the executive board. However, the coach/sponsor will work closely with the booster club to facilitate planning and communication. Campus secretaries and bookkeepers cannot hold a financial position with the district and a financial position with the Booster Club.

Preparation of a constitution or bylaws which must have as a minimum (**See *Booster Club BYLAWS Sample for additional requirements***): **FORM ON PAGE 19**

- 1) Establish a maximum tenure of office for individuals holding positions of honor and trust;
  
- 2) Establish the fiscal year dates in which the booster club will operate;
  
- 3) Establish provision for the appointment of a member audit committee or the selection of an audit firm to perform an annual audit of financial records;
  
- 4) Provide for the preparation and member approval of an operating budget identifying fund raising projects and the purposes for which the funds are being raised;
  
- 5) Identify the official records to be established and maintained by the elected officials of the booster club;
  
- 6) Establish the criteria and define membership in the booster club as one comprising parents and other non-student adults who are interested in enhancing the district's educational programs;
  
- 7) Action to be taken upon dissolving or suspending booster club;

The annual registration with the campus principal of officers.

**NOTE:** Booster Clubs are required to pay state sales tax when purchasing taxable items and to collect sales tax when selling taxable items. These clubs and organizations may apply to the State Comptroller of Public Accounts requesting issuance of a sales tax number to be exempt.

## **Prohibited Sponsorships and Political Affiliation / Support**

Booster clubs should prohibit political candidates or political parties from publicizing in booster club documents. This includes sponsorship of activities, events or seasons.

Booster clubs should review business and organization information and/or materials prior to use for appropriateness.

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

## **Financial Policies and Procedures**

The following guidelines reflect the district's requirements pertaining to the financial policies and procedures, which must be considered when establishing the booster club's bylaws.

### **Annual Budgets** **FORM ON PAGE 28**

Annual budgets must be formulated and approved by the membership, setting forth the fund raising projects and the purpose for which the funds will be expended. Accounting records should be studied from previous year's annual reports to determine how well that budget met the organization's needs. Next, members should determine the projected financial requirements, taking into consideration the funds needed for the approved programs and projects. This information is used to develop the budget. Without an approved budget there is no authorization to expend funds or to conduct fundraisers. After the budget is approved, it serves as the financial guide for the fiscal year. Since the budget is only an estimate of the planned expenditures and income for the year, amendments may become necessary from time to time. When there are additional expenses or changes to expenditures or income, the budget must be amended by a vote at any regular meeting of the membership. Any time budgeted items do not have sufficient funds allotted in that line item to cover expenses or new projects are planned, the budget has to be amended. This is also true of the income items.

Use of **pre-numbered bank checks** and a systematic record of bank deposit slips.

Requirement for **two officer signatures on all checks** typically the Treasurer and the President. If these officers are related, someone else must be responsible for this. A ***sponsor may not have signature authority*** of an outside bank account for a booster club or other outside organization.

The identity of the banking institution should be included in the minutes designating where the checking and savings accounts are maintained.

A system should be established whereby IRS Form 1099 MISC can be furnished to those individuals, businesses, etc. when the amount paid is required to be reported per IRS.

The treasurer's records should consist of:

1) A double entry ledger system so the books can be balanced at the end of each period. A ledger book showing all income and expenditures should be maintained with supporting receipts and deposits. A ledger sheet for each budget category must be kept to reflect expenditures.

2) A system using **receipts and invoices**. All bills should be paid by check, never cash. Each check written must have a receipt or invoice attached. If a receipt or invoice is not available, a written document indicating the purpose of expenditure, amount, payee and why receipt not available must be completed for documentation.

A receipt should be issued any time cash is collected. Receipts should be pre-numbered, issued consecutively and kept in a bound book. One copy must always remain in the receipt book. (Exception: concession sales)

Officers should collect money and make deposits on a timely basis. However, financial responsibilities should be properly segregated among the officers. Officers who have physical custody of the assets of the club (i.e. the deposits, the checkbook) should not also have recording, reporting, and reconciling responsibilities. For example, if the club collects dues, the Membership Chair could deposit all of the cash and checks from new members, not the Treasurer. The Membership Chair should submit the deposit slip and adequate supporting documentation to the Treasurer (detailing how much was collected, from whom, amount) for record-keeping purposes.

Whenever possible, at least two people should count the monies collected and document the amount given to the officer for deposit.

3) The treasurer must prepare and distribute a **financial report** to the membership on a monthly basis. The report should detail the source and amount of all revenue collected (e.g. \$560 from concessions, \$220 from program sales, etc.). The financial report should also detail the expenditures for the month (how much was spent and for what purpose). In addition, the report should also indicate the bank balance at the beginning and ending of the month. The ending balance should tie back to the reconciled bank statement and previous treasurer's report.

4) Copies of the approved secretary's minutes of meetings;

5) Copy of completed **required forms submitted to Principal or noted District staff:**

At the close of the booster club's fiscal year, the treasurer shall prepare an annual financial report covering the entire fiscal year Booster Club/Organization Annual Report to be submitted to the principal.

### **Government Accounting Certificate** FORM ON PAGE 32

The treasurer must complete a Certificate to be submitted to the **Accounting Department**. This Certificate is a tool that Accounting uses during year end to see if any booster club meets the materiality requirements outlined in Governmental Accounting Standard Board No. 39.

### **Audit Report** FORM ON PAGE 29

Arrangements should be made annually to have the **books audited** by at least three members designated as the Audit Committee. The audit findings should be a part of the club's documented files. The audit committee must make a **report** to be **presented at the first meeting held after the conclusion of the audit**. In the event a complete audit cannot be done due to the inadequacy or unavailability of the records, this must be reported to the members (Audit Report). The Audit Report along with the Financial Report must be submitted to the Principal by September 1 of each year.

## Audit Committee Guidelines

Each Booster Club is required to have an audit committee conduct an annual review of the Financial Report and the related financial activity for the school year. *The Treasurer (and Assistant Treasurer, if applicable) **should not** be on the audit committee.* The audit committee must prepare a written Audit Committee Report that communicates the results of the audit to the members at the next regular meeting.

The following suggested guidelines are designed to assist the audit committee in conducting a thorough review of the Booster Club's financial report and activity for the applicable school year:

Make sure the beginning balance agrees to the balance on hand per the last audit report.

- Review the reconciled bank statements and canceled checks to determine that:
- Disbursements have been properly documented with an invoice or receipt;
- Disbursements have been properly approved;
- Checks have been properly signed;
- Checks have been deposited or cashed by the payee indicated and that no information on the face of the check has been altered;
- Checks have been accounted for in the proper sequence (no missing checks); and o -
- Checks have two signatures and are not being signed by the payee.
- Verify deposits are made in a timely manner by reviewing the dates of fundraisers.
- Check to see that cash was counted by two people.
- Verify that receipts and disbursements were recorded to the correct account category.
- Verify that bank reconciliations are done monthly and check accuracy.
- 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.
- Verify that 1099s were issued if applicable.
- Determine if the booster club had an obligation to collect sales tax. If so, make sure returns were filed timely and accurately.
- Verify that money collected for a designated purpose was spent only for that purpose.
- Check the minutes to verify the budget and all amendments were adopted.



**If there are irregularities, the committee should take the following steps:**

Contact the treasurer for additional records or information;

Contact the President if matter cannot be settled to the committee's satisfaction; and

Contact the Principal for further assistance.

**Fundraising Projects FORM ON PAGE 33**

It is the policy of the District that funds received from Booster Clubs' fundraising activities must be used to benefit the students and schools in appropriate ways. See UIL guidelines for appropriate expenditures. <http://www.uiltexas.org/files/booster-guide.pdf>.

Fundraising projects for parental groups should be:

For the educational benefit of the students, 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 booster club constitution or bylaws as well as UIL guidelines.

LISD forbids any student, regardless of grade, from participating in door-to-door sales.

The use of individual accounts for members of District groups or clubs is not allowed.

The IRS indicates that individual accounts cannot be used by a tax exempt organization. (IRS position)

**Contribution Acknowledgement Form FORM ON PAGE 34**

Principal must submit to the Director of Facility Services or the Distribution Manager for approval of donated items if \$1,000 or more.

**Facility Improvement Requests**

Principal must submit to the **Director of Facility Services**. *If the improvement is \$1,000 or more, it must also be approved by the Director of Facility Services or Distribution Center Manager.*

## Gifts to District/Employees

### *To schools and district:*

Gifts to the schools may be in the form of cash with a request that it be used to purchase specific item(s) or to provide funds for a definite purpose. Personal property purchases, except those specifically identified as property of Booster Clubs, that are placed in, on, or around the school will be considered as a gift to the school and district. Per District policy, personal property includes, but is not limited to, any item or thing that may be moved from one location to another or is consumable and does not include real property, such as land, buildings, and repair or renovation to any building. The term personal property also includes related classes or types of items, or consumable supplies, such as athletic supplies, automotive supplies, office supplies, cafeteria-equipment, cafeteria commodities, gasoline, books, instructional supplies, insurance, and so forth. These items will be presented to the principal as gifts to the district and require acceptance by the Director of Facility Services or the Distribution Center Manager if the value is \$1,000 or more. Every effort will be made to keep the gift item at the intended campus; however, the need of the district must come first. A [Contribution Acknowledgment form](#) must be completed with proper approvals before gift is made.

### *To Employees:*

It is the intent of the Board of Trustees that student and parental gifts to school district employees are an expression of appreciation, rather than a gift of significant monetary value. Employees shall in no way encourage students, parents, or support groups to present gifts. An employee shall not accept gifts during his instructional, supervisory or other activities at the school or administrative area. Any exception to this shall require a prior written approval by the Superintendent of the school district. All booster organizations will follow established [UIL guidelines](#) when considering the amount of the gifts.

## Tax-exempt status

The booster club must apply for tax-exempt status under IRS ruling that best applies for their organization if they will be seeking tax deductible contributions. Contact the IRS for information or forms at (877) 829-5500 or on the internet at <https://www.irs.gov/>.

## Principal Approvals **SEE CHECKLIST ON PAGE 35**

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

The booster club must not be used to attempt to influence the sponsor, principal or other administrator's decisions or be a lobbying group concerning matters which are duties assigned to district personnel, such as trips, staffing, and schedules.

The sponsor of the organization or administrators on their own campus shall not be a member, hold office, or have voting privileges on the executive board.

On-campus activities, especially fundraisers, should not supplant, duplicate, nor interfere with those of other school or booster clubs. The principal has the authority to limit the number of on campus fundraisers. A Fundraising Application must be submitted to the principal.

Funds raised by Booster Clubs are expected to be used to benefit the students who participated in the school organization that year. Exceptions must be approved by principal and membership to carry funds forward. *Note: A tax-exempt booster club shall not credit funds raised to individual student or parent accounts. (IRS Position)*

The regular school program, co-curricular activities of the school and programs sanctioned by TEA, UIL and district-affiliated organizations will take precedence over booster clubs.

All activities in which a student group participates, travel or otherwise, will be approved in advance by the sponsor and the principal. At such activities, the sponsor shall have full authority at all times except as instructed by the principal or his designee.

Booster Club members, parents, etc. are expected to follow the same standards of conduct as district employees when chaperoning, sponsoring, or attending student activities. These standards and rules of conduct may be found in the campus handbook.

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.

## **Liability Recommendations**

There is a liability to students, employees and the general public resulting from activities and/or travel of the booster organization. The district and its employees will not be responsible for any liability regarding accidents, injuries, medical expenses or other financial liability arising from the actions or activities of the booster club. It is recommended that booster clubs purchase liability exposure insurance from an agent or company of its choice.

## **Use of Individual Accounts for Members of District Groups or Clubs**

The District has various groups or clubs whose revenues and expenditures are accounted for through activity accounts. Usually, a group or club will hold several fundraisers to help with the expenses of the group and possibly the related expenses of its members. **The Internal Revenue Service has indicated that individual accounts cannot be used by a tax-exempt organization.** The District is a political subdivision of the State of Texas and is considered a tax-exempt organization that may receive charitable contributions. **Any use of individual accounts for members of groups or clubs throughout the District is prohibited.**

In not using individual accounts, the general account for a group or club would be credited for all donations and amounts from fundraisers. These amounts could then be used to pay all or a portion of the costs associated with the group. For example, a group may plan to attend a competition that would cost \$500 per person. The group may be able to pay \$400 of the cost per person with the difference of \$100 being paid by the individual members. All of the members attending the competition would receive an equal benefit from the funds that had been raised.

Normally, all members of the group or club would benefit from any activity being paid by the group. However, in some instances, the group may want to have certain criteria met for a benefit to be given to a member of the group. For example, a person may be able to attend a particular competition and have the group pay for a certain amount of the cost if the person had attended 80% of the practices and had participated in at least two service projects. Some groups may base the criteria on service points. For example, a person may receive a point for each practice or special event attended. However, criteria should **not** be based on participation in fundraisers according to the IRS. Remember, if criteria to attend a particular event are established, exceptions cannot be made because your best performer did not meet the criteria.

**According to the IRS, a group or club cannot require that a member participate in a fund raiser nor require that each member raise a certain amount. In addition, the IRS stipulates that a member who does not participate in a fundraiser would be entitled to the same benefits as those members who did participate.**

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



# Booster Club Guidelines

Updated July 2016

## ROLE OF BOOSTER CLUBS

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

- Have a chain of command for communication with the administration.
- Clear all activities through your administration.
- The superintendent or a designee who does not coach or direct a UIL contest but has approval authority over booster clubs should be invited to all meetings. All meetings should be open to the public.
- Booster clubs should apprise school administrators of all club activities. Make sure your local administration has a copy of all booster club publications. Invite administrators to all booster club 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](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 allowed by local school policy. See Section 441(B)(7), *UIL Constitution and Contest Rules*.



## ACADEMIC BOOSTERS

We encourage academic booster clubs, whether they cover UIL academic 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.





# What You Can Do:

## 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, 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.

## Work with the administration

- \*Positive and direct communication can prevent most problems. Keep the superintendent informed of all activities.
- \*Make sure your local administration has a copy of all club publications.
  - \*Invite administrators to all booster club meetings.
  - \*Have an officer meet with the school administration regularly.
- \*Have a chain of command for communication with the administration.
  - \*Clear all activities through your administration.

## Coaches and Fine Arts 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.

[www.uiltexas.org](http://www.uiltexas.org)

**Lewisville Independent School District  
Booster Club Statement of Purpose**

School Year \_\_\_\_\_

Campus \_\_\_\_\_

Booster Club Name \_\_\_\_\_

**President** \_\_\_\_\_ Phone Number \_\_\_\_\_

Address \_\_\_\_\_ Email address \_\_\_\_\_

**Vice President** \_\_\_\_\_ Phone Number \_\_\_\_\_

Address \_\_\_\_\_ Email address \_\_\_\_\_

**Treasurer** \_\_\_\_\_ Phone Number \_\_\_\_\_

Address \_\_\_\_\_ Email address \_\_\_\_\_

**Other Officers** \_\_\_\_\_ Phone Number \_\_\_\_\_

Address \_\_\_\_\_ Email address \_\_\_\_\_

**Sponsor** \_\_\_\_\_ Phone Number \_\_\_\_\_

Address \_\_\_\_\_ Email address \_\_\_\_\_

**Objectives of the Club and a brief statement as to how obtaining the objectives will have a positive effect on the educational programs of the District:**

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Approval by: \_\_\_\_\_ Date \_\_\_\_\_  
(Principal's signature)

Distribution: Campus Principal

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**(Name of Booster Club)**  
**BYLAWS**

**ARTICLE I: Name**

The name of this organization is the *(name selected)* \_\_\_\_\_ Booster Club, and is associated with *(campus name)* \_\_\_\_\_ School in *(city)* \_\_\_\_\_, Texas.

**ARTICLE II: Articles of Organization <sup>1</sup>**

The articles of organization of this organization include (a) the bylaws of such organization and (b) the certificate of incorporation or articles of incorporation of such organization (in cases in which the organization is a corporation) or the articles of association by whatever name (in cases in which the organization exists as an unincorporated association).

**ARTICLE III: Purposes**

Section 1. The purpose(s) of the *(name)* \_\_\_\_\_ is (are):

\_\_\_\_\_

*(State the mission or purpose of the organization. If more than one purpose, create: a b, c, d, etc.)*

**ARTICLE IV: Basic Policies**

The following are basic policies of the *(name)* \_\_\_\_\_ Booster Club:

Section 1. The organization shall be noncommercial, nonsectarian and nonpartisan.

Section 2. The name of the organization or the name of its affiliated school shall not be used to endorse or promote a commercial concern or in connection with any partisan interest or for any purpose not appropriately related to promotion of the purpose(s) of the organization.

Section 3. The organization shall not—directly or indirectly—participate or intervene (in any way, including the publishing or distribution of statements) in any political campaign on behalf of, or in opposition to, any candidate for public office.

Section 4. This organization shall not use any EIN (tax number) other than its own. The EIN for the Lewisville ISD is not to be used by any booster club for any purpose whatsoever.

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<sup>1</sup> In an incorporated organization the individual has additional protection for his personal assets against any lawsuits. The corporation entity provides this protection. In an unincorporated organization there is a greater potential for each and every member to be sued because there is no corporation entity. Protection against loss of funds can alternatively be gained if the organization has sufficient officers and liability insurance. A lawyer or the office of the Secretary of State should be contacted for detailed information on the steps necessary to become an incorporated organization.

- 1 Section 5. This organization shall secure a sales tax permit from the Texas Comptroller's office and shall  
2 display the permit in accordance with applicable law.  
3
- 4 Section 6. No part of the net earnings of the organization shall inure to the benefit of, or be distributable  
5 to, its members, directors, trustees, officers or other private persons except that the organization  
6 shall be authorized and empowered to pay reasonable compensation for services rendered and  
7 to make payments and distributions in furtherance of the purposes set forth in Article III hereof.  
8
- 9 Section 7. This organization shall prohibit voting by proxy.
- 10
- 11 Section 8. No part of the membership roster of this organization shall be sold to any entity or exchanged  
12 for any services or products without the approval of the majority of the general membership.  
13
- 14 Section 9. Upon the dissolution of this organization:  
15
- 16 a. After paying or adequately providing for the debts and obligations of the organization, the  
17 remaining assets shall be \_\_\_\_\_ (choose one: distributed to one or more nonprofit  
18 funds, foundations or organizations which have established their tax exempt status under  
19 Section 501(c)(3) of the Internal Revenue Code---or--- to yield up and surrender and all of its  
20 assets and property to LISD or to another local booster club.)
  - 21
  - 22 b. Shall cease and desist from the further use of any name that implies or connotes association with  
23 a Lewisville ISD school; and
  - 24
  - 25 c. Carry out promptly, under the supervision of the LISD sponsor or his designee, all proceedings  
26 necessary or desirable for the purpose of dissolving this organization.  
27
- 28
- 29 Section 10. This organization shall keep such permanent books of account and records as shall be  
30 sufficient to establish the items of gross income, receipts and disbursements of the organization.  
31 Such books of account and records shall at all reasonable times be open to inspection by its  
32 members.  
33
- 34 Section 11. Only members who have paid dues for the current membership year (school year) may  
35 participate in the business of that association.  
36

## 37 **ARTICLE V: Members and Dues**

38

- 39 Section 1. Membership in this organization shall be made available without regard to race, color, creed or  
40 national origin, nor in conflict with the provisions of the UIL.  
41
- 42 Section 2. A person's paid membership dues allow membership in the organization from \_\_\_\_\_ to  
43 \_\_\_\_\_.  
44
- 45 Section 3. Upon payment of annual dues, a person shall have membership in the organization for one  
46 year.  
47
- 48 Section 4. This organization shall sustain a yearly membership total of at least (*number*) \_\_\_\_\_ to  
49 remain an active booster club on the \_\_\_\_\_ campus.

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## ARTICLE VI: Officers and Their Election

Section 1. Each officer must be a member of this organization.

Section 2. No officer shall be married to another officer. No officer may be a sibling of another officer. No officer shall be a signer for any checks that are payable to any of his family members.

Section 3. Officers and their election <sup>2</sup>

- a. The officers of this organization shall consist of a president, (*number*) \_\_\_\_\_ vice president(s), a secretary, and a treasurer.
- b. Officers shall be elected by ballot in the month of \_\_\_\_\_. However, if there is but one nominee for an office, election for that office shall be by voice vote. Elections shall be by plurality.
- c. An individual must be a member prior to taking office.
- d. Officers shall assume their official duties following the close of the school year and shall serve a term of one year or until their successors are elected.
- e. No officer shall serve in the same office for more than two consecutive terms. One who has served more than one-half of a term shall be credited with having served that term.

Section 4. Nominating Committee:

- a. There shall be a nominating committee elected by \_\_\_\_\_ (choose one: the general body at a regular meeting at least one month prior to the election of officers---or---the executive board one month prior to the election of officers). Elections shall be by plurality. The committee shall be composed of (3, 5 or 7) \_\_\_\_\_ members. (One, 2 or 3) \_\_\_\_\_ alternates shall be elected to serve in the event a member is unable to serve. The committee shall elect its own chairman immediately following the meeting.
- b. The nominating committee shall nominate an eligible person for each office to be filled and report its nominees at the regular meeting in (*month of election meeting*) \_\_\_\_\_ at which time additional nominations may be made from the floor. The report shall be publicized to the local unit membership through regular publicity channels at least seven (7) days before the election meeting.
- c. Only those persons who have signified their consent to serve if elected shall be nominated for or elected to such office.
- d. No member shall automatically serve on this committee because of his office in the organization or position in the school system.
- e. The sponsor shall not serve as a member of this committee, nor shall they appoint any member of the committee.

<sup>2</sup> The booster club must have at a minimum: a president, a secretary and a treasurer to function on an LISD campus.



1 Section 5. Vacancies

2

3 a. A vacancy occurring in any elected office shall be filled for the unexpired term by a person  
4 elected by a majority vote of the executive board, notice of such election having been given.

5

6 b. In case a vacancy occurs in the office of president, the aide to the president shall serve notice to  
7 the executive board of the election.

8

9 Section 6. Reason to remove:

10

11 By two-thirds (2/3) vote of the executive board an officer or chairman shall be removed from  
12 office for failure to perform duties, criminal misconduct or unethical behavior in the  
13 organization's business.

14

15

## ARTICLE VII: Duties of Officers

16

17

Section 1. The president shall:

18

19

a. coordinates the work of the officers and committees of the association;

20

21

b. confirms that a quorum is present before conducting any business at any meeting of the  
22 association;

23

24

c. presides at all meetings of the association;

25

26

d. appoints chairmen of special committees subject to approval of executive board;

27

28

e. be authorized to sign on bank accounts (two of three authorized signatures shall be required on  
29 all checks);

30

31

f. call a meeting of the newly elected officers within thirty (30) days after the election meeting for  
32 the purpose of approving appointments of standing committee chairmen and such other  
33 business as becomes necessary;

34

35

g. is a member ex-officio of all committees except the nominating and audit committees;

36

37

h. Submit a copy of its bylaws and standing rules to the (*school name*) \_\_\_\_\_ principal;

38

39

i. Submit to the LISD accounting office and principal forms required by **Lewisville ISD**.

40

41

Section 2. Vice President(s) <sup>3</sup>

42

43

The vice president shall:

44

45

a. act as aide-to-the-president, and

46

---

<sup>3</sup> Vice presidents shall be named in order of precedence: first, second, third, etc. Each vice president shall have administrative charge of a specific area, which must be stated in the bylaws. The first vice president shall be designated as the aide-to-the-president. If no vice presidents are prescribed in these bylaws, the secretary will become aide to the president.

- 1           b. presides in the absence of the president.  
 2           — or —  
 3           *(For more than one vice president)*  
 4           a. First Vice President shall:  
 5  
 6                1. be the aide-to-the-president *(add in brackets any additional duty of the office if applicable,*  
 7                *example: [and be in charge of programs]), and*  
 8  
 9                2. preside in the absence of the president (in their designated order).  
 10  
 11           b. Second Vice President shall:  
 12  
 13                1. be \_\_\_\_\_ *(specific duty of the office, example:*  
 14                *be in charge of membership), and*  
 15  
 16                2. preside in the absence of the president (in their designated order).  
 17  
 18           c. *(Add additional letters as necessary for the number of vice presidents.)*  
 19  
 20           Section 3. The secretary shall: <sup>4</sup>  
 21  
 22                a. record the minutes of all meetings of the association;  
 23  
 24                b. maintain a compilation of the organization's minutes;  
 25  
 26                c. is responsible for correspondence;  
 27  
 28                d. have a current copy of the bylaws; and  
 29  
 30                e. maintains a current membership list.  
 31  
 32           Section 4. The treasurer shall:  
 33  
 34                a. has custody of all the funds of the association;  
 35  
 36                b. keep books of account and records including bank statements, receipts, budgets, invoices, paid  
 37                receipts and canceled checks for five years;  
 38  
 39                c. makes disbursements in accordance with the budget adopted by the organization;  
 40  
 41                d. sign on bank accounts (two of three authorized signatures shall be required on all checks);  
 42  
 43                e. presents a financial report, both written and verbal, at every meeting of the unit and as  
 44                requested by the executive board or the organization;  
 45  
 46                f. makes a full report at the annual meeting;  
 47

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<sup>4</sup> If both a recording and corresponding secretary are elected, the duties of the secretary shall be divided. If no vice presidents are prescribed in these bylaws, the secretary will become aide to the president.

1 g. be responsible for the maintenance of such books of account and records as conform to the  
2 requirements of Article V, Section 4 of these bylaws; and

3  
4 h. submits books to the audit committee as requested.

5  
6 Section 6. All officers shall:

- 7  
8 a. attends all meetings of the association;
- 9  
10 b. perform the duties outlined in these bylaws and those assigned from time to time; and
- 11  
12 c. deliver to their successors or the president all official materials within fifteen (15) days  
13 following the date at which their successors assume their duties.

14  
15 **ARTICLE VIII : Duties of Sponsor**

16  
17 Section 1. The sponsor of the organization shall not be a member or have voting privileges on the  
18 executive board.

19  
20 **ARTICLE IX: Meetings**

- 21  
22 Section 1. This organization shall hold minimum of (number) \_\_\_\_\_ meetings a year.
- 23 a. Regular meeting dates will be established by the executive board at the first meeting of the year.  
24 Time and dates will be announced to the membership at its first meeting of the year. Five days  
25 notice shall be given if change of date is needed.<sup>5</sup>
- 26  
27 b. The regular meeting held in (*month*) \_\_\_\_\_ shall be the election  
28 meeting.
- 29  
30 c. The annual meeting in (*month/last meeting of the year*) \_\_\_\_\_ shall be for the  
31 purpose of receiving reports of officers and chairmen and for any other necessary business.

32  
33 Section 2. Special meetings of the association may be called by the president or by a majority of the  
34 executive board, at least three days notice having been given.

35  
36 Section 3. (*Number*) \_\_\_\_\_ members shall constitute a quorum for the transaction of business in any  
37 meeting of this organization.<sup>6</sup>

38  
39 **ARTICLE X: Executive Board**

40  
41 Section 1. The executive board shall consist of the officers of the association and the chairmen of standing  
42 committees.

43  

---

<sup>5</sup> It is suggested that the membership be notified through regular publicity channels of the date and time of all organization meetings following the first meeting of the executive board at which time this schedule is determined.

<sup>6</sup> It is suggested that the quorum be set to reflect the number of members who could reasonably be expected at any business meeting. This should be a specific number (not percentage) of the total membership.



1 Section 2. The sponsor of the organization shall not be a member nor have voting privileges on the  
2 executive board but shall attend board meetings.

3  
4 Section 3. A member shall not serve an officer or chairman of the organization's executive board while  
5 serving as a paid employee of, or having purchasing contracts with the organization.

6  
7 Section 4. The duties of the executive board shall be to:

- 8  
9 a. transact necessary business in the intervals between association meetings and such other  
10 business as may be referred to it by the association;  
11  
12 b. present a report at the regular meetings of the association;  
13  
14 c. approve Plans of Work of all officers and committee chairmen;  
15  
16 d. appoint an audit committee consisting of not less than three members, who are not authorized  
17 signers, at least thirty (30) days before the annual meeting, to audit the treasurer's accounts;  
18  
19 e. create standing and special committees;  
20  
21 f. fill vacancies of officers and chairmen;  
22  
23 g. prepare and submit a budget for the year to the organization for adoption;  
24  
25 h. approve routine bills within the limits of the budget; and  
26  
27 i. ensure that the organization, through its practices and policies, does not violate such rules and  
28 regulations that govern UIL.

29 Section 5. Meetings

- 30  
31 a. Regular meetings of the executive board shall be held prior to each regular association meeting,  
32 the time to be fixed by the board at its first meeting of the year.  
33  
34 b. A majority of the executive board members shall constitute a quorum.<sup>7</sup>  
35  
36 c. Special meetings of the executive board may be called by the president or by a majority of the  
37 members of the board, at least three (3) days notice being given.

## 38 39 **ARTICLE XI: Standing and Special Committees**

40  
41 Section 1. Only members of the association shall be eligible to serve in any elective position.

42  
43 Section 2. The executive board may create such standing and special committees as it may deem  
44 necessary to carry on the work of the organization. The term of each chairman shall be one (1)  
45 year or until the selection of a successor.  
46

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<sup>7</sup> In calculating a quorum, filled board positions rather than positions available will be counted.

1 Section 3. The newly-elected president shall call a meeting of the incoming officers within thirty (30)  
2 days after the election for the purpose of approving standing committee chairmen and such other  
3 business as becomes necessary.<sup>8</sup>

4  
5 Section 4. No chairman shall serve in the same office for more than two consecutive terms. One who has  
6 served more than one-half of a term shall be credited with having served that term.

7  
8 Section 5. All standing committee chairmen shall:

9  
10 a. deliver to their successors or the president all official materials within fifteen (15) days  
11 following the date at which their successors assume their duties; and

12  
13 b. present a Plan of Work to the executive board for approval. No committee work shall be  
14 undertaken without written approval from the executive board.

15  
16 Section 6. The president shall be a member ex-officio of all committees except the nominating and audit  
17 committees.

18  
19 Section 7. The quorum of any committee shall be a majority of its members.  
20

## 21 22 **ARTICLE XII: Fiscal Year**

23  
24 Section 1. The fiscal year of this organization shall begin \_\_\_\_\_ and end  
25 \_\_\_\_\_ (Suggested dates: June 1-May 31 or July 1-June 30. If the organization is  
26 already a non-profit, the fiscal year cannot be changed without notifying the IRS.)

27  
28 Section 2. An audit committee consisting of not less than three (3) members, who are not authorized  
29 signers, shall be appointed by the executive board at least thirty (30) days before the last  
30 meeting of the fiscal year.<sup>9</sup>

31  
32 Section 3. The audit committee report shall be adopted by the association.<sup>10</sup>

## 33 34 **ARTICLE XIII: Parliamentary Authority**

35  
36 The rules contained in the current edition of *Robert's Rules of Order Newly Revised* shall govern the  
37 organization in all cases in which they are applicable and in which they are not in conflict with these  
38 bylaws, or the articles of incorporation.

39  
40

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<sup>8</sup> Most parliamentary authorities discourage the use of more than one person serving in the same capacity; citing "no authority/no responsibility"; therefore, there are no co-chairmen.

<sup>9</sup> An audit of the treasurer's accounts is for the protection of the treasurer. It is the only means of assuring everyone that the accounts are accurate, and it relieves the treasurer of responsibility except in the case of fraud.

<sup>10</sup> The audit report is adopted by a majority vote at the first general meeting following the close of the school year.

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## ARTICLE XIV: Amendments

### Section 1.

- a. These bylaws may be amended at any meeting of the association, provided a quorum is present, by two-thirds (2/3) vote of the members present and voting. Notice of the proposed amendment shall have been given at the previous regular meeting or twenty (20) days prior to the meeting at which the amendment is voted upon. Each amendment to the bylaws shall be provided to the membership through the regular publicity channels at least twenty (20) days prior to the meeting at which the amendment is voted upon or at the previous regular meeting.
- b. A committee may be appointed to submit a revised set of bylaws as a substitute for the existing bylaws only by a majority vote at a meeting of the association, or by a majority vote of the executive board. The requirement for adoption of a revised set of bylaws shall be the same as in the case of an amendment.
- c. After adoption by a two-thirds (2/3) vote at a meeting of the organization, a copy of bylaws (and standing rules) as amended or revised and dated shall be sent to the campus principal.

Section 2. This organization shall review and if necessary amend its bylaws at least every three (3) years.

March 2009

**Lewisville Independent School District  
Booster Club Budget**

School Year \_\_\_\_\_

Campus \_\_\_\_\_

Booster Club Name \_\_\_\_\_

**Receipts:**

Dues	\$ _____
Sales (Fund Raisers)	\$ _____
Donations (Cash)	\$ _____
Ads	\$ _____
Other	\$ _____

**Total Receipts:** \$ \_\_\_\_\_

**Expenses:**

Contracted Services	\$ _____
Travel	\$ _____
Fees	\$ _____
Purchases:	
Equipment	\$ _____
Concessions	\$ _____
Fund Raising Items	\$ _____
Other	\$ _____

**Total Expenses** \$ \_\_\_\_\_

Submitted by: \_\_\_\_\_, President or Treasurer

Received by: \_\_\_\_\_, Sponsor

Approved by: \_\_\_\_\_, Campus Principal

Date: \_\_\_\_\_

Distribution: Campus Principal, Membership

## Lewisville Independent School District Booster Club Annual Report

School Year 20\_\_ - 20\_\_ Campus \_\_\_\_\_

Booster Club Name \_\_\_\_\_

President \_\_\_\_\_ Phone Number \_\_\_\_\_

Address \_\_\_\_\_ Email address \_\_\_\_\_

1. Objectives and activities completed by the Club:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

2. Money in account at the beginning of the school year: \$ \_\_\_\_\_

3. Money raised during the school year:

- |          |          |
|----------|----------|
| A. _____ | \$ _____ |
| B. _____ | \$ _____ |
| C. _____ | \$ _____ |
| D. _____ | \$ _____ |
| E. _____ | \$ _____ |

**Total revenue for the school year** \$ \_\_\_\_\_

4. Activities, equipment, materials, services, etc purchased:

- |          |          |
|----------|----------|
| A. _____ | \$ _____ |
| B. _____ | \$ _____ |
| C. _____ | \$ _____ |
| D. _____ | \$ _____ |
| E. _____ | \$ _____ |

**Total expenditures for the school year** \$ \_\_\_\_\_

5. Money in account at end of school year \$ \_\_\_\_\_

\_\_\_\_\_  
Preparer's Signature

\_\_\_\_\_  
Date

Distribution to Principal at completion of fiscal year

## Audit Report

Name of Booster Club \_\_\_\_\_ Date \_\_\_\_\_

The Audit Committee members named below have reviewed the financial reports and related financial activity for the time period of \_\_\_\_\_ through \_\_\_\_\_, in detail. These members agree that the Financial Report and the related financial activity are (check one):

- proper and correct
- correct with the following exceptions listed below
- incorrect and/or incomplete.

- 1)
- 2)
- 3)
- 4)
- 5)
- 6)

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

- 1)
- 2)
- 3)
- 4)
- 5)
- 6)

Balance on Hand (date of last audit) \$ \_\_\_\_\_

Receipts  
(from last audit to date of current audit) \$ \_\_\_\_\_

Disbursements  
(from last audit to date of current audit) \$ \_\_\_\_\_

Balance on Hand (date of audit) \$ \_\_\_\_\_

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

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

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

**Booster Club/PTA Certificate**

Campus: \_\_\_\_\_ Org #: \_\_\_\_\_

To the best of my knowledge, the \_\_\_\_\_  
(Booster Club/PTA name)

- total gross receipts (income)
- and**
- balance to be carried forward (bank cash balance in all bank accounts)

for the fiscal year ending (enter fiscal year date here) \_\_\_\_\_

(Please check one.)

\_\_\_\_\_ **do NOT** exceed \$4,528,238 (four million, five hundred twenty-eight thousand, two hundred thirty-eight dollars)

\_\_\_\_\_ **do** exceed \$4,528,238 (four million, five hundred twenty-eight thousand, two hundred thirty-eight dollars)

(Two signatures are required.)

\_\_\_\_\_  
(OFFICER #1 PRINTED NAME) (TITLE) (DATE)

\_\_\_\_\_  
(SIGNATURE) (PHONE NO)

\_\_\_\_\_  
(OFFICER #2 PRINTED NAME) (TITLE) (DATE)

\_\_\_\_\_  
(SIGNATURE) (PHONE NO)

Forward completed Certificate to Accounting **no later than July 1st.**  
Please email to: Accounting@LISD.net,  
or mail to:  
Lewisville ISD Accounting and Budgeting Department  
PO Box 217  
Lewisville, Texas 75067-0217  
Attn: Cindy M. Taylor, Senior Accountant







## Lewisville Independent School District

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### CONTRIBUTION ACKNOWLEDGMENT FORM

Lewisville Independent School District is a public school district and is a political subdivision of the State of Texas. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501(c)(3). However, the District is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170(c)(1). This section states that a charitable contribution means a contribution or gift to or for the use of:

“A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.”

The District may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. Contributions may be made to the District, District schools, District departments, or various District groups and clubs. These charitable contributions are deductible by the contributor on their tax return. The federal identification number of the Lewisville Independent School District is #75-6001955.

Please note, contribution made to various parent or community organizations, such as PTAs and Booster Clubs, are **not** contributions to the District. Since these organizations are separate entities from the District, The District’s tax-exempt status does not apply to these organizations. These organizations must apply for their tax-exempt status under IRS Code Section 501(c)(3). Evidence of their tax-exempt status would be a Determination Letter from the IRS. When a PTA or Booster Club donates monetary or non-monetary items to the District, then the donation is considered a contribution to the District.

---

**Lewisville Independent School District greatly appreciates the support of:**

Name of Contributor (Company or Person) \_\_\_\_\_

Address \_\_\_\_\_

Contact Name / Phone Number \_\_\_\_\_ / \_\_\_\_\_

**through the contribution of:**

\_\_\_\_\_

Description of Item(s) Contributed and/or Monetary Contribution Received

**Approvals:**

\_\_\_\_\_/\_\_\_\_\_  
 Signature and Title of District Employee      School or Location / Department      Date

\_\_\_\_\_  
 Approval by Director of Facility Services or Distribution Center  
 Manager (if over \$1,000)

**Any donation that is \$1,000 or greater must be approved by the Director of Facility Services or the Distribution Center Manager before accepting donation.**

**Distribution Center use only:**

FMV of donation \_\_\_\_\_

Distribution Center to send copy of this form to Accounting if FMV is \$5,000 or greater.

Rev. 07/19



## BOOSTER CLUB CHECKLIST

SCHOOL NAME \_\_\_\_\_

BOOSTER CLUB NAME \_\_\_\_\_

BOOSTER CLUB SCHOOL YEAR \_\_\_\_\_

- Club must be approved by the building principal.  
YES [ ] or NO [ ]
  
- Statement of Purpose on file with building principal.  
DATE \_\_\_\_\_
  
- Booster Club Bylaws must be kept on file in the principal's office.  
DATE of SUBMISSION \_\_\_\_\_
  
- The Booster Club budget must be approved by campus principal each year  
and kept on file in the principal's office.  
DATE of SUBMISSION \_\_\_\_\_
  
- Annual Report on file at the conclusion of the fiscal year with the building  
principal by JULY 1.  
DATE \_\_\_\_\_
  
- The Audit Report must be submitted to the building principal and kept on  
file in the principal's office at least by JULY 1 of each year.  
DATE of SUBMISSION \_\_\_\_\_
  
- Government Accounting Certificate must be on file in the principal's office.  
DATE of SUBMISSION \_\_\_\_\_
  
- Fundraising Application approved and kept on file in principal's office.  
NEEDED FOR EACH FUNDRAISER (form needed for each fundraiser)