MISSION STATEMENT

Elgin ISD ensures a high-quality education that guarantees a life-changing experience for all.
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*(For High School & Middle School Only)*
FORMATION OF BOOSTER/PARENT ORGANIZATIONS

Articles of Incorporation
A non-profit organization is created by filing articles of incorporation with the Secretary of State in accordance with the Texas Non-Profit Corporation Act. A non-profit corporation is characterized by the fact that none of the income of the organization is distributable to members, directors, or officers.

The completion of the two-page Form 202 – Articles of Incorporation Pursuant to Article 3.02 Texas Non-Profit Corporation Act is sufficient to meet all six required articles for incorporation. This form is available on the Secretary of State’s website (refer to the References page of this document for the website address). Two copies of the signed Form 202 should be submitted along with a filing fee.

Upon acceptance, a certificate of incorporation will be issued which serves as conclusive evidence of corporate existence.
STATE AND FEDERAL REPORTING

Application for Federal Tax Exempt Status
Formation of a non-profit corporation does not necessarily entitle an organization to be exempt from federal taxes. In order to be exempt from federal taxes, the booster/parent organizations must apply for this status on Form 1023 – Application for Recognition of Exemption under Section 501(c)3. This is a district requirement. General instructions on the rules and procedures can be found in IRS Publication 557 – How to Apply for Recognition of Exemption for an Organization. These documents are available on the Internal Revenue Service website (refer to the References section for the website address).

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. The fee depends on the anticipated annual gross receipts.

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. In addition, a copy of the letter should be shared with the school’s bookkeeper and the District’s Business Office.

Each organization must also file for an employer identification number on Form SS-4, Application for Employer Identification Number. It is possible to apply for an employer identification number using the telephone by dialing (800) 829-4933. The employer identification number will be issued immediately by the Internal Revenue Service during the call process. However, the organization is still required to file a form SS-4 with the IRS.

Application for State Tax Exempt Status
The organization must apply for an exemption from sales and franchise tax from the Texas State Comptroller’s office. This is done by written request, which includes a description of activities, copies of articles and bylaws, and a copy of the IRS letter granting tax exemption. Further information may be obtained on the Comptroller’s web site at http://www.window.state.tx.us/taxinfo.

Annual Filing Requirements
Every booster/parent organization exempt from federal income tax under section 501(a) is required to determine the necessity of filing an annual Form 990, Return of Organization Exempt from Income Tax. Changes made to IRS regulations effective January 1, 2008 affects not-for-profit organizations and their requirements for financial reporting. Consult with your tax professional or the IRS for additional assistance.

Even though booster/parent organizations are recognized as tax exempt, they may be liable for 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.
ORGANIZATION

Each booster/parent organization must develop and maintain bylaws that are jointly reviewed on an annual basis by the campus principal and the booster/parent organizations officers. Copies of the organization’s bylaws must be submitted to the Business Office within the District’s Administration office.

The bylaws should contain the detail of the rules of membership. This document must address the organization’s fiscal year, organizational structure and the method used to elect officers. Only active members in good standing shall be permitted to hold office or vote upon any matter of business of the organization.

Employees of the District shall not serve as an officer or in a financial capacity of a booster/parent organization. Financial capacity includes holding positions of treasurer, fund-raising chairperson, or serving as a check signer.

At a minimum, the booster/parent organization shall elect the following officers on an annual basis.

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

- Preside at all meetings of the organization;
- Regularly meet with the designated campus representative regarding booster/parent activities;
- Resolve problems in the membership;
- Regularly meet with the treasurer of the organization to review the organization’s financial position;
- Select an officer as the designee to receive bank statements through the mail at their home address. This individual shall not be a signer on the account. Upon receipt, the designee should review the activity on the bank statement and canceled checks for reasonableness. This provides an independent review by an individual not associated with disbursement activity;
- Schedule annual audit of records or request an audit if the need should arise during the year;
- Perform any other specific duties as outlined in the bylaws of the organization.

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:

- Preside at meetings in the absence or inability of the president to serve;
- Perform administrative functions delegated by the president;
- Perform other specific duties as outlined in the bylaws of the organization.

Note: Larger booster/parent organizations may find it necessary to elect several vice presidents with responsibility over differing areas. Such positions shall be clearly defined in the bylaws of the organization.
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 minutes of the meetings, and have a thorough knowledge of parliamentary law and the organization’s bylaws. The major duties include, but are not limited to, the following:

- Report on any recommendations made by the executive board of the booster/parent organization if such a governing board is defined by the bylaws;
- Maintain the records of the minutes, approved bylaws and any standing committee rules, current membership and committee listing;
- Record all business transacted at each meeting of the association as well as meetings of any executive board meetings in a prescribed format;
- Maintain records of attendance of each member;
- Conduct and report on all correspondence on behalf of the organization;
- Other specific duties as outlined in the bylaws 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 and prescribed in the local bylaws or as authorized by action of the association. All persons authorized to handle funds of the association should be covered by a fidelity bond obtained through an insurance company in an amount based upon the organization’s annual income and determined by the executive board. The major duties include, but are not limited to, the following:

- Serve as chairperson of the Budget and Finance Committee if prescribed within the bylaws of the organization;
- Issue a receipt for all monies received and deposit said amounts on a weekly basis (daily if receipts on hand exceed $ 250.00);
- Present a current financial report including bank statements, bank reconciliations, and financial statements to the executive committee within thirty days of the previous month end; copies should be available for review by the general membership if requested.
- File current financial reports at the end of each year (by June 15th) with the campus principal, campus bookkeeper, and the Chief Financial Officer of the District;
- Maintain an accurate and detailed account of all monies received and disbursed;
- Reconcile all bank statements as received and resolve any discrepancies with the bank immediately;
- File sales tax reports as required by the comptroller’s office (monthly, quarterly, or annually);
- File annual IRS form 990 in a timely manner;
- Submit records to audit committee appointed by the organization upon request or at the end of the year;
- Other specific duties as outlined in the bylaws of the organization.

Note: Due to the increasing requirements placed on charitable organizations by the Internal Revenue Service, it is strongly recommended that the Treasurer have an accounting background.
Parliamentarian
The primary duty of the parliamentarian is to advise the presiding officer on parliamentary law and matters of procedure when requested. The president or presiding officer of the organization alone has the power to make decisions or rule on a point of order. Thus, after the parliamentarian has given his advice, the presiding officer must make the ruling to the organization – he is not obligated to follow the recommendation of the parliamentarian. The parliamentarian should be thoroughly familiar with the bylaws and any standing rules of the group on which he serves. A copy of Roberts Rules of Order Newly Revised should be maintained by the organization and referenced as needed.

Special Committees
Special committees are created for a specific purpose and voted upon by the membership. 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.

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 (typically by mid-April) so that elections may be held.

Audit Committee
At the end of the fiscal year, an audit of the booster/parent organizations’ financial records should be conducted. The audit should be performed by individuals who are independent from day-to-day financial activities. Ideally, this audit should be performed by a group of three individuals; however, if the membership size does not allow, the audit may be performed by two individuals. The primary objectives of the audit are to:

- Verify the accuracy of the Treasurer’s financial reports;
- Ensure that the club’s cash balances are accurate;
- Determine that established procedures for handling booster/parent funds have been followed;
- Ensure that expenditures occurred in a manner consistent with the organization’s bylaws;
- Ensure that all revenues have been appropriately received and recorded.

The audit committee shall make a report to the general membership upon completion of the audit. Any discrepancies noted shall be brought to the attention of the president of the organization and a resolution reached prior to presentation. All officers of the organization shall make records available as requested by the committee. Suggested audit procedures are included in Appendix A of this document.
Election of Officers
The election of officers of the organization will occur annually within the timelines and manner prescribed by the booster/parent organization bylaws. Typically the election of officers should occur by May of each year so that the newly elected officers may be in place for the start of the next school year. The transfer of records and audit of the accounts should be complete no later than July 1st of each year.

Officers may be elected in a variety of methods (simple majority, secret ballot) in accordance with the organization’s bylaws. The election of officers should be from a slate of officers presented by the nominating committee in the spring of each school year. Recommendations may also be taken from the floor at the time of the vote in accordance with Roberts Rules of Order. At no time should officers be appointed without the input and approval of the membership.

Standards for Meeting
Notice of all meetings of the booster/parent organization should be published at the campus seventy-two hours prior to the meeting date. The notice should clearly indicate the date and time of the meeting and the items to be discussed. In order to provide an optimum level of communication and teamwork, booster/parent organizations meetings should be held in the presence of the campus principal or other school sponsor. Business determined at meetings without adequate campus representation shall be considered null and void.

Rules for Dissolution
To dissolve a booster/parent organization, a resolution shall be adopted by the 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. The booster/parent organization must determine the distribution and usage of treasury monies and other assets before dissolution. In order to comply with 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/parent 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.

Record Keeping
The secretary and treasurer of the organization shall turn records over to the incoming officers within 30 days of election. Records should be kept for a period of 10 years for audit purposes.
FINANCIAL INFORMATION

General
Booster/parent organizations are required to establish a checking account at a local bank, credit union, or other reputable financial institution. Checks should require the signature and authorization of two club officers. The use of debit cards is strictly prohibited. Bank statements should be reconciled within 30 days of the date of the statement to ensure that possible inaccurate transactions are identified and communicated to the financial institution for correction.

There are a wide variety of computerized accounting packages available to assist the organization in accurately accounting for financial transactions. Each organization should adopt an accounting package or computerized accounting method which will meet the needs of the organization for several years. Software packages should be evaluated based upon their ease of use, cost, and required training.

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 or at the annual audit.

Financial Reporting to 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, booster/parent organizations are required to submit to the District’s Chief Financial Officer end-of-year financial statements (including balance sheet and income statement). Financial Statements should be submitted June 15 each year. Included in Appendix B is additional information related to requested financials.

Financial goals and budget must be submitted to the district’s Chief Financial Officer by October 1st annually.

Cash Receipt Procedures
All cash collections received by the booster/parent organizations 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 (tabulation of monies collected form, cash receipt form, ticket sales record, etc.). Such documentation shall be readily available for audit purposes.

Deposits shall be made daily if the total receipts on hand exceed $250. If daily receipts are less than $250, deposits shall be made within one week even if the receipts for all days combined are less than $250. 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:

1) Separate all currency and coins by denomination and carefully count and record it in the appropriate section of the bank deposit form.

2) A tape may be run of any checks included in the deposit rather than indicating the checks individually on the deposit slip form. A copy of the tape should be retained with your copy of the deposit records.
3) Total the deposit slip.

4) Tally the pre-numbered cash receipts and make certain that this total matches the deposit total.

5) Attach the cash receipt verification with a copy of the deposit slip and file in date order.

6) For large deposits, have another individual independently count the currency only (not the coins or checks) and verify that the currency has been correctly recorded on the deposit slip.

7) Both individuals should initial the deposit slip next to the currency amount on the deposit slip.

8) 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.

**Petty Cash**

Each booster/parent organization may maintain a small petty cash account. Strict controls must be maintained by keeping petty cash in a locked box accessible by only the treasurer and one other officer. Control of the petty cash account by a district employee is not allowed. The petty cash funds should be used for emergency purchases only. All other purchases should be made with a booster/parent organizations check.

Upon disbursement through the petty cash account, a receipt for the purchase should be retained. At any given time, the amount of petty cash remaining and the aggregate total of receipts on hand should equal the amount of the established petty cash account.

**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 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 Disbursements Journal
- Cash Receipts Journal
- General Ledger

To complete the bank side of the reconciliation form, perform the following steps:

- Indicate the ending balance per the bank statement.
- Check off outstanding checks from prior month’s bank reconciliation using the bank statement.
- Determine the outstanding checks by comparing the Check Register to the bank statement, including any remaining checks from the previous month.
• Determine the deposits in transit by comparing the Cash Receipts Journal to the bank statement.
• Identify any items that need to be corrected by the bank, such as check printing, returned check charges and material encoding errors. These items should be grouped together under Other Adjustments.
• Total all items and enter the amount on the Adjusted Bank Balance line.

To complete the General Ledger side of the reconciliation form, perform the following:

• Indicate cash account ending balance from the general ledger.
• Compare the bank statement to the Check Register and list any cleared checks that were not posted.
• Indicate any outstanding returned checks.
• Indicate the interest earned per the bank statement. This amount should be immediately posted.
• Identify any items that need to be corrected on the General Ledger (such as immaterial encoding errors) under Other Adjustments.
• Total all items and enter the amount on the Adjusted Cash Balance line.

Compare the adjusted bank balance to the adjusted cash balance to make sure that they are in agreement. If they are not, the reconciliation is NOT complete. Examine the prior month’s reconciliation to ascertain that all items have been posted and/or corrected.

If at all possible, a computerized reconciliation program should be used in conjunction with the organization’s financial package.

In addition to the reconciliation, the cancelled checks or imaged copies of checks should be reviewed to ensure that the payee is consistent with that identified in the check register and endorsements on the check are reasonable.

**Disbursement of Funds**

At the outset of the school year, financial goals, including a budget of anticipated revenue and expenditures should be developed and submitted to the District’s Chief Financial Officer by October 1st. Prior to a disbursement, the request to expend funds should be compared with the budgeted expenditures. Disbursements outside the scope of the budget or line items that exceed the approved budget should require a vote by the general membership. A direct payment to a district employee is not a permitted use of booster/parent funds, nor is the purchase of alcoholic beverages.

Booster/parent organizations may not contribute funds in an effort to increase the personnel allocations and/or stipends of a particular program.

A disbursement voucher should be completed for all expenditures regardless of the amount. The appropriate supporting documentation (invoices, receipts) should then be attached to the disbursement form and filed in check number order. At no time should a check be issued without the appropriate supporting documentation.

To ensure compliance with UIL guidelines governing athletic and band activities, all disbursements relating to booster/parent organizations activity shall require the approval of the appropriate campus director.
1099 Requirements
Internal Revenue Service guidelines require that all payments for services in excess of $600.00 made to an individual by a booster/parent organization be reported on a form 1099 on an annual basis. The booster/parent organization should secure an IRS form W-9 from the provider at the time of service to ensure that the organization has an accurate record of the tax payer identification number. The organization must then issue a form 1099 to all qualifying vendors performed in the calendar year by January 31st. The following guidelines can be used to determine if reporting is required:

- **Risk of profit of loss** - Independent contractors realize a profit or sustain a loss based on their success in performing the work or service.

- **Continuing relationship** - The relationship between an independent contractor and employer ends when the job is done.

- **Compliance with instructions** - Independent contractors cannot be told when, where, or how to do the job.

- **Training** - Independent contractors do not go through any type of instructional training period with a more experienced employee to learn how to do the job. Independent contractors specialize in the field in which they have been employed and do not require training.

- **Personal Service required** - The right of an independent contractor to substitute another’s services without the employer’s knowledge shows that one particular individual’s personal services are not being required by the employer.

- **Integration into the business** - The success or continuation of the business is not dependent on the independent contractor’s performance of the service.

- **Control over the hiring, supervising, and paying of assistants** - Independent contractors maintain control of their assistants. The employer contacts the independent contractor if there is a problem, and the employer pays the independent contractor for the work done. The independent contractor then pays the assistants directly.

- **Set hours of work** - An independent contractor sets working hours.

- **A full-time work requirement** - An independent contractor has the availability to work for more than one client.

- **Working for more than one firm** - An independent contractor has an established business in which they work for more than one firm.

- **Worker’s availability to the general public** - An independent contractor makes services available to the public on a regular and consistent basis.

- **Working on the employer’s premises** - An independent contractor works off-premises unless the nature of the service to be performed requires attendance at the employer’s work site.
• **Required work order or sequence** - An independent contractor does not need to be told in what order or how to do a job as he/she is considered an expert in the field.

• **Required reports** - An independent contractor is not required to submit oral or written reports.

• **Payment by the hour, week, or month** - An independent contractor is paid in a lump sum fee basis when the job is done. An invoice must be generated to substantiate the payment.

• **Payment of business or travel expense** - An independent contractor is responsible for his/her own business or travel expense. If paid by an employer, the employer must include the expense amount in the independent contractor’s 1099 (unless you can verify an accountable plan).

• **Furnishing of tools and materials** - An independent contractor has the necessary tools and materials to do the job.

• **Investment in facilities** - If the independent contractor maintains an office on the employer’s premises, he/she must pay a rent or lease payment for the office space as well as the overhead.

• **Employer’s discharge rights** - An independent contractor cannot be terminated as long as he/she is fulfilling the contract.

• **Worker’s termination rights** - An independent contractor may be held financially responsible for any loss the employer may suffer due to an incomplete, inaccurate or unsatisfactorily completed contract.

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

Prior to Oct. 1st of the school year and 30 days prior to any fundraising event, all booster/parent organizations shall complete a fundraising application for each type of planned, scheduled or anticipated event and receive the approval of the campus principal. A copy of this application must be forwarded to the Business Office. This application details the vendor (if any), product to be sold or service to be rendered, and the estimated sales proceeds.

In order to obtain the best pricing available, booster/parent organizations are encouraged to obtain three written quotes prior to making large purchases. For substantial purchases, obtaining formalized bids is strongly recommended.

Individual Accounts
In the past, it has been customary for booster/parent organizations and other supporting organizations to credit “individual” student accounts based on a parent’s participation in fundraising events. The credit was based on a proportionate share of what they “earned” during the fundraiser.

This practice jeopardizes an organization’s tax-exempt status with the Internal Revenue Service as tax-exempt organizations must benefit a group as a whole instead of benefiting individual members of a group. Booster/parent organizations may not maintain individual accounts that are earmarked for a particular individual.

Fundraising Participation Quotas
Booster/parent organizations cannot require a member to participate in fundraising activities. Coupled with this, members cannot be required to sell or raise a certain amount. Both of these practices may jeopardize an organization’s tax-exempt status with the IRS.

Raffles
Booster/parent organizations are permitted to hold raffles within the following IRS guidelines:

- Each ticket must indicate the name and address of the organization, name of an officer, price of the ticket and a description of each prize valued at $10 or more. No prize may be valued in excess of $50,000;
- Each booster/parent organization may hold no more than two raffles per year and only one at a time;
- Tickets may not be advertised through paid advertising;
- A raffle prize may not be cash or a negotiable instrument such as a check, money order, or certificate of deposit. However, savings bonds, prepaid or “stored-value” credit cards are acceptable as they are not negotiable instruments.
- The booster/parent organization must have the prizes in its possession before beginning the raffle or post a bond for the full value with the county clerk;
- Only members of the booster/parent organization may sell the tickets;
- The winner must pay income tax on any prize. If the value exceeds $600, the booster/parent organization must provide an IRS form 1099 to the recipient;
- Phone solicitation may not be used to promote the event.
GUIDELINES FOR CONDUCTING A CONCESSION

Application
Before any concession can begin, a fundraiser request form must be completed by October 1st and turned in 30 days in advance of the event to the campus principal for approval.

Reminder: Per Health Department Regulations, if you will be selling unpackaged items (Ex. Hot dogs, nachos, Frito pies, etc.), a Certified Food Handler must be present to prepare and serve this food.

General Responsibilities
Establish responsibilities before volunteers arrive.
- Stocking and restocking
- Cash management
- Inventory purchasing
- Stand maintenance and upkeep
- Stand set up and tear down
- Selling

Create instructions and/or checklists for each duty.

Inventory Management & Reconciliation
It is critical to maintain a log of what you purchased, sold, and what is left in inventory. A standard template is available to keep track of inventory and concession revenue (see Appendix I).

Note any discounted items separately at the end of your log so that it is evident when “reduced prices” are granted. This is common when games/events are coming to an end and there is a surplus of inventory that needs to be sold. If inventory is given away, list the description, quantity, and the value of the quantity that was given away under the “Inventory wasted” section of the template.

Recommendations
Basic Equipment: Cash Box (have enough small bills and coins for early transactions), Calculator, Tape, Menu Boards, Latex Gloves, Microwave, Cleaning supplies, Hand Sanitizer, Garbage cans, First Aid Kit, Paper Towels, etc.

Menu Specific: To avoid waste and make clean-up easier consider making hot foods available only during limited hours. Purchase pre-packaged items to make inventory control more manageable.
SALES TAX

Booster/parent organizations are exempt from sales tax when making purchases. However, when making sales, sales tax must be collected. For purposes of sales tax, a calendar year is considered the reporting year (January 1 – December 31).

Taxable Status of Purchases

- A booster/parent 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 booster/parent organizations to secure exemption from sales and excise taxes. Booster/parent organizations 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 athletic teams, bands, etc. on authorized school trips are exempt from sales tax if the organization contracts for the meals. The booster/parent organization must pay for the meals with a booster/parent organization check and provide an exemption certificate.
- Individual members of the athletic team, band, etc., may not claim exemption from the sales tax on the meals they purchase while on a school authorized trip.

Collection and Remittance of Sales Taxes

The booster/parent organization shall collect sales tax on all taxable sales. Contact the campus bookkeeper to obtain your sales tax rate.

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 and the tax rate were 7.25%, the school would collect $2.15 ($2.00 x 1.0725) 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 tax, the school would retain $1.86 and remit $0.14 for sales tax. If this method is used, divide the total sales by 1.0725 (assuming a tax rate of 7.25%) 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; and,
- Food and drinks sold at school functions;

Therefore, state and local sales taxes shall be imposed and collected on all sales for:

- Items sold by the school store (i.e. pencils, erasers, paper, etc.);
- Any type of booster/parent organization materials;
• Any other item sold as personal property (i.e. school pictures, uniforms, sweaters, 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 Comptroller’s guideline. Further information can be found on the Comptroller’s website included in the References section of this document.

Tax Free Sales Days
A qualified exempt organization may conduct two one day tax free sales each calendar year. For the purposes of this exemption, one day is counted as 24 consecutive hours and is based on a calendar year. The exemption does not apply to any item sold for more than $5,000 unless it is manufactured by the organization or donated to the organization and not sold back to the donor.
DONATIONS

In accordance with District Policy DBD Local, school district staff “shall not accept or solicit any gift, favor, service, or other benefit that could reasonably be construed to influence the employee’s discharge of assigned duties and responsibilities.” Students are also discouraged from accepting gifts of value. Students engaged in UIL activities shall not accept gifts except as provided by UIL Constitution and Contest Rules.

Donations to the District shall become the sole property of the District and not of the accepting organization. Donations should be earmarked for a specific purpose as indicated by the donating organization.

Gifts to the District must meet the following criteria:

- Must have a purpose consistent with District purposes;
- Shall not place restrictions on the school program;
- Shall not require the exclusive endorsement of a particular business product;
- Shall not conflict with policies or actions of the Board or public law;
- Shall not require extensive unforecasted District resources or maintenance;
- Shall meet established curriculum guidelines.

To be deductible as a charitable contribution, a payment to charity must be a gift. A gift to charity is a payment of money or transfer of property without receipt of adequate consideration and with donative intent. Generally Accepted Accounting Principles require that the asset be recorded at its fair market value at the time of the donation. The District will make no determination of value for IRS purposes.

TITLE IX

Title IX is a federal law enacted in 1972 which protects individuals in education programs or activities from discrimination based on sex. It states that “No person in the United States shall on the basis of sex, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity receiving federal financial assistance.”

Title IX, which is promulgated by the U.S. Department of Education, applies to all aspects of education and related programs, not just athletics. It requires that equal opportunities be provided for members of both sexes. It does not require that each team receive exactly the same services and supplies, but rather that the male and female programs, collectively, receive comparable levels of service, facilities, supplies, etc.

Since booster/parent organizations funding and activities are included in the analysis of the District’s compliance with Title IX, booster/parent organizations should have an awareness of the law and the District’s requirement for compliance.
SCHOLARSHIP PROGRAMS

The District requires booster/parent organizations 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 clearly communicated, and the application forms must be readily available to all potential applicants and their parent and/or guardian the Fall of student’s senior year.
- The Scholarship Review Committee must consider all qualifying applicants.
- The Scholarship Review Committee must be made up of an odd number (5-7) of members (parents from the Booster/parent organizations 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 that 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 qualification criteria for selection of scholarship winners (if any) must be communicated in writing to all potential applicants after the seventh semester transcripts are available 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 booster/parent organizations membership no later than the May.
- 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 applicant shall be made available upon written request to that applicant. An open records request fee may be charged for this service. Scholarship Review Committee must retain the original materials for a minimum of seven years.
- Scholarship applicants shall be full-time EISD senior students for a minimum of one full semester prior to the application deadline.
- All completed applications must be turned in to the EISD Senior Counselor no later than the deadline set for local scholarship applications.
- 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, but applicants who have received full scholarships from other sources may not be eligible for local scholarships.
- The applicant’s intended major may or may not be 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. Checks will be made out to the accredited institution.

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.

The booster/parent organizations may or may not require interviews of applicants in the decision process. If an interview is part of the process, it must be communicated no later than the end of the first grading period of the academic year. The applicant’s parent or guardian must be permitted to be present at any interview. Interview topics must be communicated to the applicant not less than seventy-two hours prior to the interview.
CAMPUS FACILITIES IMPROVEMENT POLICY

- This policy applies to all building improvement projects initiated by non-EISD organizations such as booster/parent organizations, Community Services Projects or Neighborhood Association. Building improvement projects should be requested through the submission of the facility improvement request form by the campus administrator. In addition, we are proactively pursuing water conservation efforts District-wide. For this reason, donated trees or other live plant materials which divert from District standards will be the responsibility of the individual campus to keep maintained and watered.

The facility improvement request form must be approved by the campus administrator and sent to the EISD facilities department for final approval. All projects must receive written approval before commencement of work.

Please note that where curriculum or where alteration of the physical building is involved the approval process must be run through the Superintendent’s cabinet.

- Approval requirements:

  1. Facilities improvement request form completed.
  2. Written description of improvement along with any drawings or sketches including handicap accessibility, fire-safety issues and construction materials to be used.
  3. Letter of compliance. If the improvement involves construction of any kind then a letter signed by an appropriate professional (e.g. Architect, Engineer) is required stating that the improvements have been designed and reviewed to comply with current codes and standards by the local, state & federal ordinances for safety and accessibility.
  4. If the donated value exceeds $50,000, then school board approval will be required.

DISTRICT SERVICES

Employer Identification Number
The EISD Employer Identification Number is not available to booster/parent organizations for use on checking accounts.

Safekeeping
Booster/parent organizations may not store funds on campus for safekeeping.
REMEMBERS

The following guidelines apply to all booster/parent organizations. If a question should arise which cannot be resolved at the campus level, the appropriate Assistant Superintendent should be contacted for clarification.

- Failure to follow policies and procedures of the District may result in refusal by the campus principal to allow related activities on the campus.
- All meetings shall be public and announced in advance in accordance with the bylaws;
- The campus administrator or designee must be present at all booster/parent meetings;
- Any action taken at the meeting will be subject to review and revocation of the sponsor or principal;
- The regular school program and extra and co-curricular activities of the school and programs sanctioned by TEA, UIL and district affiliated organizations will take precedence over booster/parent activities;
- Parents and booster/parent organizations’ members are expected to follow the same standards of conduct as district employees when chaperoning, sponsoring or attending student activities, including rules in the campus handbook;
- Each individual student’s 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 to be 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.
- There will be no student activities, parties, meetings, travel, or other gathering in the name of the school organization or booster/parent organization unless prior permission has been received from the sponsor and the principal or the sponsor is present. All activities will be under the auspices of the school and the district.
- School employee and student planning and preparation for activities supported by the booster/parent organization will occur outside the school day or as approved by the principal.
- Participation in any activity or travel associated with booster/parent activities is a privilege and not a right for all involved. All student and employee travel will be under the auspices of the school and all participants will be approved by the sponsor and principal.
- No cash will be given to any school employee to use at his or her discretion;
- The purchase or consumption of alcoholic beverages 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.
- Booster/parent organizations may not contribute funds in an effort to increase the personnel allocations and/or stipends of a particular program or campus without the express written approval of the Superintendent.
- Upon dissolution of a booster/parent organization, a private termination letter ruling should be requested from the Internal Revenue Service.
Bulk Mail
To be eligible for the minimum rate per piece, the booster/parent organization should apply to the post office for a nonprofit permit by providing the postmaster with the following:

- A copy of the Internal Revenue Service exemption ruling;
- Completed application to mail at Special Bulk Third Class Rates for nonprofit organization;
- Copy of the booster/parent organization’s bylaws.

When mailing by bulk third class, there must be no less than 200 pieces, which must be identical in size, weight, number of enclosures, and content. The pieces must be presorted by zip code and bundled with an identifying label on each bundle. In order to ensure compliance with bulk mail regulations, it is recommended that you have the local post office review all the pieces prior to printing to make sure that the organization meets all the requirements for bulk mailing.

15 Passenger Vans
Federal law prohibits dealers from selling or leasing 15 passenger vans for use in transporting students for school related activities. This is due to a number of factors including:
- the high rollover tendencies that have been linked to their high center of gravity
- the fact that users tend to overload vans with individuals and equipment
- vans, in many cases, are driven by teachers, coaches, and parents that are not qualified or do not have sufficient training to effectively operate vehicles of this size and weight
- maintenance and inspection requirements are much lower than school buses

Because of the risks associated with 15 passenger vans, booster/parent organizations and other organizations may not purchase, lease, or otherwise utilize 15 passenger vans to transport District employees, students, or equipment.

REFERENCES

Web Sites
EISD Web Site  www.elginisd.net
Internal Revenue Service  www.irs.gov
UIL  www.uil.utexas.edu
State Comptroller  www.window.state.tx.us
Secretary of State  www.sos.state.tx.us

Phone Numbers
State Comptroller  512/463-4000
Secretary of State  512/463-4600
University Interscholastic League  512/471-5883
District Chief Financial Officer  512/285-9215
APPENDIX A

Booster/Parent Organizations Suggested Audit Program

Audit Procedures:

Bank Reconciliations
1. Trace ending balances on the reconciliations to bank statements, outstanding check lists, and other reconciling items.
2. Verify that bank reconciliations were completed within 30 days of bank statement ending date.
3. Ensure that any outstanding or reconciling items on the reconciliations were cleared the following month.
4. Verify that the balance in the bank account (at beginning of school year), plus total deposits per check register, minus total disbursements per check register, balances to ending bank account balance (at end of school year).

Bank Statements
5. Determine whether a procedure is in place for a club member, other than those that have check signing ability, to receive bank statements by mail and review for reasonableness.
6. Determine whether any cash corrections were identified on bank statements. Ensure that reasonable explanations are available.
7. Compare the number of cleared checks included in the bank statement with the number that is noted on the bank statement to ensure agreement.
8. Ensure that cleared checks contain signatures of individuals authorized to sign checks. Ideally, bank accounts should be established to require two signatures.

Receipts
9. From the check register or other accounting records, schedule each deposit (use of spreadsheets is helpful). If volume is significant, consider selecting only a representative sample.
10. Trace deposits to collection documentation and prepared cash receipts for agreement.
11. Trace deposits to bank statements to ensure agreement.
12. Ensure that receipts are presented for deposit in a timely manner by reviewing the dates of prepared cash receipts with the date of deposit on the bank statement.

Disbursements
13. From the check register or other accounting records, schedule each check, withdrawal, or other debit (use of spreadsheets is helpful). If volume is significant, consider selecting only a representative sample.
14. Trace checks to supporting documentation such as invoices, receipts, approved expenses related to fundraisers, or other reasonable explanations.
15. Review the canceled check to ensure agreement of payee name, endorsement, and check amount.
16. Trace disbursements to budget approved by the membership or meeting minutes.
17. For bank withdrawals for the purpose of establishing a change fund for an event, confirm that the change fund was later re-deposited.
**Fundraisers**

18. Evaluate each fundraiser individually by calculating the value of items available for sale or number of tickets sold, and comparing to deposits and remaining inventory, if any, to ensure agreement.

19. Determine whether fundraiser applications were prepared and submitted to the campus principal for each fundraiser.

**Miscellaneous**

20. Inventory remaining check stock to confirm that all checks are present and sequential. Ensure that the check number for the last check issued and first check available in check stock are sequential.

21. Confirm that check stock is retained in a secure place when not in use.

22. Determine whether any checks were voided during the course of the year. Ensure that any voided checks are retained in the records, but have been sufficiently modified to eliminate the possibility of clearing the bank (i.e. signature portion has been cut out of the check and VOID has been written across the check).

23. Ensure that sales tax reports were prepared and filed timely.

24. If IRS 990 form was filed, review for reasonableness.
APPENDIX B

Memorandum

TO: EISD Booster/Parent Organizations Presidents and Treasurers

FROM: Debra George, Chief Financial Officer

DATE: August 22, 2013

SUBJECT: Submission of Financial Information

In 2004, GASB Statement No. 39 of the Governmental Accounting Standards Board was implemented and, consequently the District must now require the submission of end of the year financials. This governmental standard requires the District to obtain and review financial performance information of supporting organizations to determine whether these organizations should be considered a component unit.

In order to meet this critical requirement, it is extremely important that supporting organizations, such as yourself, submit the required financial information in a timely manner. To this end, please work with the campus bookkeeper at your affiliated secondary campus to submit this information. They will forward it to the Business Office.

Attached is a confirmation statement which should be submitted along with your financial information. In addition, I have also attached an example page of requested information. This includes balances for current assets and liabilities, as well as a breakdown of revenues and expenditures. If you already have an automated program or other documentation method in place, this format would be acceptable, provided that the financial elements requested are provided.

All financial information should be presented annually as of May 31st. Please submit this information, along with the confirmation statement to the campus bookkeeper by June 15th.

Should you have any questions, please contact me at 512-285-9215.
EISD Supporting Organizations
Confirmation of Financial Information
For the _____ School Year

<table>
<thead>
<tr>
<th>Organization Name</th>
<th>Campus Affiliation</th>
</tr>
</thead>
</table>

I hereby certify that the information attached is true and correct to the best of my knowledge. Furthermore, I understand that although supporting organizations may be considered a separate entity whereby 501(c)3 status has been declared, the District is requesting this financial information in order to comply with GASB Statement No. 39 of the Governmental Accounting Standards Board.

<table>
<thead>
<tr>
<th>President (Please print)</th>
<th>Treasurer (Please print)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Signature</th>
<th>Date</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
</table>
Financial information should be presented as of May 31st for end of year submission.

**Balance Sheet Information**

$____________________
  Current Assets

$____________________
  Current Liabilities

**Income Statement Information (also called Profit/Loss Statement)**

<table>
<thead>
<tr>
<th>Summary of Revenues</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fundraising Activities</td>
<td>$</td>
</tr>
<tr>
<td>Breakdown of types of fundraisers</td>
<td>$</td>
</tr>
<tr>
<td>Concession Sales</td>
<td>$</td>
</tr>
<tr>
<td>Membership Dues</td>
<td>$</td>
</tr>
<tr>
<td>Donations</td>
<td>$</td>
</tr>
<tr>
<td>Other Income</td>
<td>$</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Summary of Expenditures</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fundraising products/expenses</td>
<td>$</td>
</tr>
<tr>
<td>Banquet expenditures</td>
<td>$</td>
</tr>
<tr>
<td>Other Expenses</td>
<td>$</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$</td>
</tr>
</tbody>
</table>

This chart is provided as an example only. It is provided to give you an idea about the expectations of the level of detail necessary in reporting.

**Definitions**

Current Assets – cash short-term Current investments, or other assets easily convertible to cash

Current Liabilities – amounts owed to other organizations, individuals, or vendors

Revenues – incoming funds from sales of products/services, donations, and/or income from other sources

Expenditures – outgoing funds to pay for fundraising products, events, donations to school, and/or other expenses
APPENDIX C

ELGIN ISD

Fundraiser Request Form for Booster/Parent Organizations

<table>
<thead>
<tr>
<th>Organization</th>
<th>Officer’s Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date Request Submitted</th>
<th>School Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Describe the fundraising project that your organization would like to conduct during the school year. Include: (1) The item to be sold or the activity, (2) The name of the vendor (if one is to be used), (3) The time of the year or date that you would wish to conduct the project, (4) The expected length of the project (one day, once a month, 2 weeks, etc.), (5) The expected profit, and (6) The purpose or rationale for the funds that will be raised.

1. Item to be sold or activity

2. Name & Address of vendor

3. Date to conduct project

4. Length of project

5. Expected profit

6. Purpose or rationale of raising funds

<table>
<thead>
<tr>
<th>Signature of Officer</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

______________ Approval            ______________ Disapproval

Reason for disapproval:

__________________________________________________________

__________________________________________________________

<table>
<thead>
<tr>
<th>Principal Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

CC: Business Office
APPENDIX D

Reporting Requirements Checklist

Checklist – Submissions to Federal and State

- Form 990 or Form 990 e-postcard - Return of Organization Exempt from Income Tax

- Form 990-T – Exempt Organization Business Income Tax Return – an organization that has $1,000 or more gross income from UBI (unrelated business income).

- 1099 - IRS guidelines require that all payments for services in excess of $600.00 made to an individual by a booster/parent organization be reported on an annual basis.

- W-9 secured from the provider of services at the time of service to ensure that the organization has an accurate record of the taxpayer identification number.

- Sales tax reported in accordance with Comptroller guidelines.

Checklist – Submission to Elgin ISD

- Signed EISD Booster/Parent Organization Guidelines Receipt form

- List of officer names/positions/e-mail addresses

- Copy of updated club bylaws with names and positions of current officers

- Copy of the audit committee’s audit and findings at close of fiscal year.


- End of year financial statements by June 15th.

- Financial goals and budget by October 1st.
APPENDIX E

EISD Booster Club/Parent Organization Guidelines Receipt

Name________________________________________

Organization’s Name________________________________________

I hereby acknowledge receipt of the Elgin ISD Booster Club/Parent Organization Guidelines. I agree to read the handbook and abide by the standards, policies and procedures defined or referenced in this document.

__________________________  __________________________
Signature                      Date

NOTE: Please sign, date, and return this form to:  Elgin ISD Business Office
Attn: Debra George
P.O. Box 351
Elgin, TX 78621
512-285-9215 ph.
512-285-9933 fax
debra.george@elginisd.net
Elgin Independent School District
Request for Use of Facilities Form

Allow a minimum of 15 working days for processing and submit this form and the Release of Liability Agreement to the Business Office, located in the Administration Building at 1002 N. Ave C, for approval.

<table>
<thead>
<tr>
<th>Group/Organization:</th>
<th>Purpose:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Status:</td>
<td>Non Profit (Attach Documentation)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contact Person:</th>
<th>Phone(s):</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address:</td>
<td>Email:</td>
</tr>
</tbody>
</table>

Nonschool literature... will... will not... will be distributed. Prior review will be needed if non-school literature is to be distributed.

- EHS  | EMS  | BTW ES  | Elgin ES  | Neidig ES  | Flex Campus  | Other:  
- Administration Building (Please Circle One: Training Room / Auditorium / Conference Room-Upstairs or Downstairs)

<table>
<thead>
<tr>
<th>Start Date:</th>
<th>End Date:</th>
<th>Day(s) of the Week:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Space Requested:</th>
<th>Start Time:</th>
<th>End Time:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Kitchen Facilities:</th>
<th>No</th>
<th>Yes (Requires Food Service Personnel: $20 Per Hour, Per Person)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Number of Rooms:</th>
<th>Number of Chairs:</th>
<th>Number of Tables:</th>
<th>Estimated Attendance:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Clean up will be done by:</th>
<th>Group/Organization</th>
<th>Elgin ISD Personnel ($20 Per Hour, Per Person)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Security will be provided by:</th>
<th>Group/Organization</th>
<th>Elgin ISD Personnel ($20 Per Hour, Per Person)</th>
</tr>
</thead>
</table>

- TV / VCR / DVD  | Document Camera  | Projection Screen  | LCD Projector (VGA Connection) |
- Microphone  | Speakers  | Technology assistance will be needed throughout the event |

Please note that individuals/groups will need to provide their own laptop computers, CD/MP3 players, and VGA adapters if the equipment is not VGA compatible.

<table>
<thead>
<tr>
<th>Base Operations Fee</th>
<th>Type of Personnel</th>
<th>Number of Personnel</th>
<th>Personnel Costs</th>
<th>Total Usage Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost Estimator</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Facility Hourly Rate = $</td>
<td>Custodial</td>
<td>Number of Personnel</td>
<td>Operations Fee = $</td>
<td></td>
</tr>
<tr>
<td>X Hours Used =</td>
<td>Technology</td>
<td>$</td>
<td>Personnel Cost=</td>
<td></td>
</tr>
<tr>
<td>X Total Fee =</td>
<td>Food Service</td>
<td>$20 Per Hour =</td>
<td></td>
<td></td>
</tr>
<tr>
<td>X Number of Days =</td>
<td>Athletic</td>
<td>$</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Non-Profit Youth Athletic Group Fee: Number of Participants x $5.00 x # of evenings per week = $

**Agreement**

I agree to follow the rules and regulations set forth in the Elgin Independent School District Facilities Use Policy and General Guidelines. I will pay for any missing equipment or damage to equipment, furniture, or facilities. If nonschool literature will be distributed, it will be submitted for prior review in accordance with District GKD Local. I understand that failure to comply with these rules and regulations will result in termination of my group’s privilege to use the facilities of the Elgin Independent School District. Note: Payment in full is required at least five business days prior to the event. For long term agreements, payment must be made by the 10th of each month. Payment deviations must be approved in advance.

Signature of Group Contact Person: ________________________________ Date: __________________________

To Be Completed By Elgin ISD

Verified With: □ Campus Principal  □ Athletic Director  □ Food Services  □ Superintendent

Signature of Superintendent’s Designee: ________________________________ Date: __________________________

Usage Fee Received By: ________ Date: ________ Receipt #: ________

Put on District Calendar By: ________ Date: ________ Put on Facility Calendar By: ________ Date: ________

Revised July, 2014
APPENDIX G

ELGIN ISD
GASB #39 Annual Survey of Financial Support to Elgin ISD from Supporting Organizations (i.e. Booster/Parent Organizations, etc.)

The Governmental Accounting Standards Board (GASB) Statement #39 requires school districts to consider the financial activities of all booster/parent organizations, foundations, and other fundraising entities for inclusion in the district’s financial statements. In order to determine whether financial information for these groups must be included, it is necessary to gather data regarding the financial activities of these organizations. The following information will enable school district officials and auditors to determine if financial activities of the Booster/Parent organizations must be included in the annual financial report. This information is needed no later than June 15th for the preceding calendar or fiscal year. Keep in mind that external auditors who prepare the district’s audit may require additional information.

Name of Booster/Parent Organization, etc.: ___________________________________________

Name of School where the organization operates: _______________________________________

1.) What is the activity of your organization (i.e. Booster/Parent Organization)?
   (e.g. To support local schools by encouraging parental involvement)
   ________________________________________________________________

2.) What is your organization’s Federal Tax I.D. number? ____________________________

3.) What is the date of your IRS Letter of Determination (attach copy)? ______________

4.) What is the total amount of funds in your organization’s bank? _________________
   As of what date? ______________________

5.) What is your organization’s fiscal year (Jan to Dec or other) from ____________ to ____________

6.) What are your organization’s (i.e. Booster/Parent Organization) gross receipts normally per year? ______________________
   (IRS defines gross receipts as all revenues generated before subtracting any expenses.)

6.a.) Did you file form 990, 990-N, or 990-EZ last year? ______________________(attach copy)

7.) What are the total annual contributions to the school district and/or students? ______________

I confirm that the information provided on this form is accurate to the best of my knowledge.

_________________________________  ___________________________________  ____________
Signature                                    Printed Name                                Date

_________________________________________  _______________________________________
Position in Booster/Parent Organization    Phone Number
(i.e. President, Treasurer)
APPENDIX H

Applicable Board Policies

Elgin ISD
011902

RELATIONS WITH PARENT ORGANIZATIONS

GE
(LOCAL)

District-affiliated school-support or booster organizations shall organize and function in a way that is consistent with the District's philosophy and objectives, within adopted Board policies, in accordance with applicable UIL guidelines and financial and audit regulations. [See also CFD]

USE OF DISTRICT FACILITIES

District-affiliated school-support or booster organizations may use District facilities with prior approval of the appropriate administrator. Other parent groups may use District facilities in accordance with policy GKD.

PURCHASES FOR THE SCHOOL

Before parent groups or other groups working with the school purchase equipment for the schools, including computer hardware and software, they shall notify the principal of their plans. In consultation with the Superintendent or designee, the principal shall determine the type or brand of equipment to buy to ensure compatibility with current District equipment.
ELGIN ISD  
011902  

STUDENT ACTIVITIES  

EXTRACURRICULAR ACTIVITY ABSENCESES  
The District shall make no distinction between absences for UIL activities and absences for other extracurricular activities approved by the Board. 
A student shall be allowed in a school year ten extracurricular absences not related to post-district competition, five absences for post-district competition prior to state, and two absences for state competition. A student who has used the number of absences allowed in a school year may apply to the principal for additional days. Additional days shall be granted in accordance with administrative regulations. 

USE OF DISTRICT FACILITIES  
School-sponsored student groups may use District facilities with prior approval of the appropriate administrator. Other student groups may use District facilities in accordance with policy FNAB.

DATE ISSUED: 1/13/2015  
LDU 2014.03  
FM(LOCAL)-X
UIL ACTIVITIES
State Board and UIL rules shall govern interscholastic activities; however, Board policies and District rules may supplement State Board and UIL rules.

No event shall be scheduled and no student allowed to participate in any UIL event unless all pertinent rules and regulations are strictly enforced. The Superintendent or designee shall maintain all necessary records and reports. Sponsors and coaches are responsible for knowledge of and compliance with rules for eligibility and participation. [See FM]

ATHLETIC PROGRAM
A well-rounded program of interscholastic athletics shall be maintained in the District secondary schools. The operation of the total program, including the starting and ending dates for each sport, shall be in accordance with regulations set by the UIL and the Board.

Supervision of the program shall be the responsibility of the Superintendent, but certain responsibilities may be delegated to other staff members. In each school, the principal shall have direct responsibility to maintain the athletic program as an integral part of the educational program of that school.

Interschool competitive athletics shall not be part of the elementary grades' program. To the extent practicable, a program of intraschool sports activities for elementary students shall be maintained as part of the physical education program.

NON-UIL ACTIVITIES
Contests and competitive activities that are sponsored by outside organizations shall not be recommended to students unless the activities supplement and do not interfere with the regular school program. Contests and competitive activities shall have the prior approval of the Superintendent or designee, who shall develop the necessary rules and regulations to implement this policy. [See FM]

OVERNIGHT TRIPS
Students involved in UIL competition that requires an overnight trip shall have their expenses paid by the District. [See also FM, FMG]
SCHOOL-SPONSORED  Fund-raising activities by student groups and/or for school-sponsored projects shall be allowed, with prior administration approval and under the supervision of the project sponsor, for students in all grades.

All fund-raising projects shall be subject to the approval of the Superintendent or principal.

Student participation in approved fund-raising activities shall not interfere with the regular instructional program. [See EC] Funds raised shall be received, deposited, and disbursed in accordance with CFD(LOCAL).

FOR OUTSIDE ORGANIZATIONS  Students representing their school may participate in charitable institution and community drives. Such participation, which shall be on a strictly voluntary basis and shall not disrupt the regular school day, shall be open to students in all grades.

BY OUTSIDE ORGANIZATIONS  No outside organizations, commercial enterprises, or individuals may solicit contributions from students within the school. Charitable organizations shall be allowed to place collection boxes in the school buildings, provided no pressure to contribute is exerted on the students at any time.

LOSS OF CLASS TIME  The collection of monies that takes the time of the students or teachers during school hours is strictly forbidden, unless the monies collected represent payment for school lunches, monies that will benefit the school or its students, or other authorized fees. [See also FP]

The Board shall regularly be informed of approved fund-raising projects and shall periodically review the effect of such activity on the student body, the instructional program, and the community.
PROMOTIONAL ACTIVITIES

School facilities shall not be used to advertise, promote, sell tickets, or collect funds for any nonschool-related purpose without prior approval of the Superintendent or designee.

[For information relating to nonschool use of facilities, see GKD.]

ADVERTISING

For purposes of this policy, "advertising" shall mean a communication designed to attract attention or patronage by the public or school community and communicated through means under the control of the District in exchange for consideration to the District. "Advertising" does not include public recognition of donors or sponsors who have made contributions, financial or otherwise, to the District or school support organizations.

Advertising shall be accepted solely for the purpose of generating revenue for the District and not for the purpose of establishing a forum for communication. The District shall retain final editorial authority to accept or reject submitted advertisements in a manner consistent with the First Amendment. The District shall retain the authority to determine the size and location of any advertising. The District shall also reserve the right to reject advertising that is inconsistent with federal or state law, Board policy, District or campus regulations, or curriculum, as well as any content the District determines has a reasonable likelihood of exposing the District to controversy, litigation, or disruption.

Acceptance of advertising shall not constitute District approval or endorsement of any product, service, organization, or issue referenced in the advertising, nor shall acceptance of advertising from a vendor determine whether the District will purchase goods or services from the vendor through the District's formal procurement process.

[For information relating to school-sponsored publications, see FMA.]
--- CONCESSION STAND INVENTORY CONTROL ---

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Notes:
For bulk items purchased such as nacho cheese, chili, jalapenos, etc., estimate servings per container. List any giveaways under wasted inventory.

Sponsor Name:

Print ____________________________

Signature ____________________________
APPENDIX I

Elgin Independent School District
Booster Club/Parent Organization Registration and Approval Form
High School and Middle Schools Only

To: __________________________________ Location: ________________________

(Principal or Administrator Name) (School or Department Name)

Name of Organization: ______________________________________________________

Purpose of Organization: __________________________________________________

Student Group to be Supported: _____________________________________________

Faculty Sponsor for Club: ___________________________________________________

Current Number of Parent Supporters: _______________________________________

I agree with the following statements:

➢ I have spoken with the faculty member who will serve as the Sponsor of the organization and have received his/her permission to submit this registration form.

➢ I have read the Booster Club and Parent Organization Guidelines thoroughly and agree to abide by the rules and guidelines it contains.

➢ I understand that noncompliance with any District policy or criteria may result in the disbanding of the organization by the Principal or the Administrator.

➢ I have included a copy of our club’s bylaws and IRS 501(c) (3) determination letter.

➢ I have included a current list of proposed officers or representatives with names, titles, mailing addresses, phone numbers, and e-mail addresses with this registration form. We agree to send an updated list every time there is a change of officers to the principal and the Chief Financial Officer.

Submitted by:

(President/Representative #1) Date (Vice President/Representative #2) Date

Contact phone: __________________________

(Treasurer/Representative #3) Date (Secretary/Representative #4) Date

(Sponsor) Date

For District Use Only

Received by: _______________________ Date Received: ____________________

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Elgin Independent School District
Booster Club and Registration and Approval Form
High School and Middle Schools Only

APPROVAL OF BOOSTER CLUB: I, _____________________________________________
(Principal or Administrator Name)

________________________________________ at _________________________________
(Position) (School or Department Name)

Authorize ________________________________________________________ to conduct student and organizational
related activities for the benefit of __________________________________________
(Student Group)

Upon Board Approval, this registration approval is effective for the school year beginning ___________
(School Year) and will continue until such time as the Booster Club/Parent Organization no longer exists.

________________________________________
Principal or Administrator Signature Date

DISAPPROVAL OF BOOSTER CLUB: I, _____________________________________________
(Principal or Administrator Name)

________________________________________ at _________________________________
(Position) (School or Department Name)

Do not authorize ________________________________________________________ to become a Booster Club/Parent Organization.
(Booster Club Name)

________________________________________
Principal or Administrator Signature Date

Please make 2 additional copies of BOTH PAGES of this form (3 total) & send along with a copy of your bylaws and a copy of
your 501(c)(3) determination letter to:
• The Sponsor
• The Principal or Administrator
  After the principal/administrator has approved the booster club, the principal will send a copy of this form, your
  bylaws, and 501(c)(3) determination letter to the Chief Financial Officer or their designee.
• The Chief Financial Officer
  The CFO will submit the form to the Board of Trustees for final approval.

_________ Approved _________ Denied _______________________________ Date of Board Meeting

The original form will be returned to a representative of the Booster Club shown on the first page of this form.