



Goose Creek Consolidated Independent School District

BOOSTER CLUB & PTO GUIDELINES

- Revised February 2017 -

ENGAGE INSPIRE EMPOWER

Table of Contents

Overview	1
Booster Club Formation	1
Booster Club Funds & Finances.....	2
Annual Requirements.....	2
Fundraising.....	2
Contracts, Advertising & “Pouring” Rights.....	3
Donations	4
Title IX.....	4
Scholarship Programs.....	4
Insurance	5
Reminders.....	5
References.....	7
Appendices.....	8
APPENDIX A: Suggested Booster Club Finance Practices	9
APPENDIX B: Booster Club Confirmation of Financial Information.....	10
APPENDIX C: Booster Club Financial Statements	11
APPENDIX D: Booster Club Fundraiser Request Form.....	12
APPENDIX E: Reporting Requirements Checklist.....	13
APPENDIX F: Booster Club/PTO Guidelines & Training Receipt	14
APPENDIX G: GASB #39 Annual Survey of Financial Support to GCCISD from Supporting Organizations (i.e. PTA, Booster Clubs, etc.)	15

Overview

Booster Clubs are organizations operated and supported by parents and other community members to increase the opportunities for student success and support student activities. Consistent with Goose Creek CISD policies GE (Legal) and (Local), this document is provided to assist district-affiliated booster organizations organize and function in a manner that aligns with the District's philosophy and objectives. Any discussion of the requirements of Texas or Federal law is for informational purposes only and should not be construed as legal advice. Legal questions should be referred to the booster organization's attorney.

All booster clubs should be familiar with and conduct all of its activities in compliance with requirements and limitations set out by the University Interscholastic League (UIL). The UIL Booster Club Guidelines are at: <https://www.uil texas.org/files/booster-guide.pdf>. Booster clubs and other support organizations associated with student groups not addressed specifically in the UIL guidelines are expected to follow the general UIL guidelines and the guidelines set forth in this document.

Although it is not a requirement, Booster Clubs may want to take the steps necessary to become a nonprofit education organization recognized by the Internal Revenue Service as exempt from taxation. This is known as a 501(c)(3) entity. For information, forms, and answers to questions about nonprofit, tax-exempt organizations you can go to: IRS Publication 557 - Tax-Exempt Status for Your Organization at <https://www.irs.gov/pub/irs-pdf/p557.pdf>. In addition, booster clubs and other support organizations can file a certificate of formation of a nonprofit organization with the Secretary of State's office: http://www.sos.state.tx.us/corp/forms/202_boc.pdf.

Booster clubs have many responsibilities, including the keeping of accurate and updated records so that the organization may best support students as well as complete the necessary filing requirements with the state and the IRS. A Booster Club must establish and maintain a bank account in its own name and keep track of all revenues and expenses related to the Booster Club activities. This account is not a school district account, nor is it or the Booster Club's recordkeeping and reporting the responsibility of GCCISD.

Booster Club Formation

Each Booster Club organization must register with the campus principal by providing the following:

- Copy of the club's bylaws
- Completed Booster Club Registration and Approval Form
- Completed Booster Club Information Sheet (provided annually)
- List of the club's planned activities and fundraisers for the school year (provided annually)

All Booster Clubs formed to support a Goose Creek CISD UIL activity must have bylaws that address all the applicable topics listed in the (UIL) Guidelines. The campus principal or their designee, will review the bylaws to ensure that all the required topics are addressed. The bylaws should also contain detailed rules of membership, the organization's fiscal year and protocol, an annual audit process, organizational structure, and the method used to elect officers. The campus principal will keep on file all updated and current booster club bylaws for all active organizations at his/her campus.

If the bylaws are incomplete, the Booster Club's registration will be denied until the required revisions to the bylaws have been made by an authorized Booster Club officer or member; no district employee has authority to change the bylaws. A Booster Club's registration may also be denied if the organization goals and objectives do not align with the activity/program, campus, or district goals.

If the District approves the Booster Club, the Booster Club name may include the school name of the program it supports. The Booster Club name may also include the name of the group or team it supports, but it may not include the school district's name or any other designation suggesting or stating that the club is operated by the school district itself. In addition, the booster name may and must designate its support in some way (i.e. Friends of, Boosters, Parent Support, etc.). As described in district policy CY (Local), Goose Creek CISD permits district-affiliated Booster Clubs to use, without charge, District and campus trademarks to promote students, an activity or event, a campus, or the District, if the use is in furtherance of school-related business or activity. The Superintendent or designee shall determine what constitutes use in furtherance of school-related business or activity and may revoke permission if the use is improper or does not conform to district rules.

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

The election of officers of the organization will occur annually within the timelines and manner prescribed by the booster organization bylaws. 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. A booster club should also identify how its annual audit will be performed and by who. The District can provide the names of third-party auditors, or the club may choose its own.

The transfer of records and audit of the accounts should be complete no later than July 1st of each year.

Booster Club Funds & Finances

Neither the district nor any district employee is responsible for holding or depositing booster club funds. Each booster organization is responsible for management of its own funds and record keeping. Likewise, the clubs must pay all taxes and other debts incurred by the organization. In order to ensure compliance with UIL guidelines governing athletic activities, all financial disbursements relating to athletic booster club activity shall require the approval of the campus principal.

Booster funds may not be directly paid to a district employee. Also booster clubs may not be reimbursed for any expenses using district funds or student/campus activity funds. Finally, booster organizations may not contribute funds for personnel allocations, district salaries, and/or payment of employee stipends.

Booster funds raised are intended to benefit the student activity with which a club is associated. Therefore, unless the funds are being saved for a budgeted and District-approved future purchase, the District recommends that only minimal booster funds be carried forward from year to year, sufficient to allow any start-up monies for the following year. By the end of the 4th six weeks, documentation shall be provided to the campus principal showing the future district-approved purchase requiring carry forward of Booster/PTO funds that exceed \$5,000. If a club requires a member vote to carry forward money, that requirement should be included in the bylaws. The District reserves the right to disaffiliate from any booster club that does not comply with this recommendation or which maintains in its accounts an excess of funds which were raised for student activities.

By June 30 of every school year, all district-affiliated booster organizations must provide the following financial documentation to the campus principal: (1) a copy of the organization’s annual end-of-year financial statement and annual audit, and (2) a copy of the organization’s IRS filing. Failure to report the required documents within the timeline may result in revocation of affiliation or of the privileges given to Goose Creek CISD Booster Clubs.

Eligible non-profit booster organizations are exempt from sales tax when making purchases. The District’s tax exemption status may not be utilized by parent, booster, patron, or alumni organizations to secure exemption from sales and excise taxes. Parent/teacher organizations and booster clubs must apply for their own exemption. When making sales, sales tax must be collected by booster clubs and other related organizations.

Annual Requirements

Booster club and PTO officers shall complete at least one of the two annual training sessions provided by the business services department. All district-affiliated booster organizations must provide the following to the campus principal on an annual basis in order to remain active and compliant:

Required Documentation	Due Date
Booster Club & PTO Guidelines Receipt	July 1 st
List of Officer Information	July 1 st
Bylaws, Operating Budget & Proof of Insurance	September 30 th
Mid-Year (end of 3 rd six weeks) Financial Statements	January 15 th
GASB #39 Annual Survey of Financial Support	June 30 th
Audited Year-End Financial Statements	July 31 st

Fundraising

Prior to the start of the school year, all booster clubs and PTOs shall complete a fund raising application for each type of planned, scheduled, or anticipated event and receive the approval of the campus principal. This application details the vendor (if any), product to be sold or service to be rendered, and the estimated sales proceeds. Elementary school PTOs shall be limited to two (2) pre-approved fundraisers per year in addition to t-shirt sales,

spirit night events and corporate reward programs (i.e. Box Tops). Additional fundraisers may be conducted with the approval of the Superintendent. Students may choose to participate in booster club/PTO fundraising events, but they cannot be required to do so nor be the primary sellers. Solicitations of cash gifts by students for any school related purpose is prohibited.

As a school district, Goose Creek CISD is prohibited by Texas law from sponsoring or conducting any raffle. However, non-profit organizations that support schools may conduct raffles under certain conditions. A raffle is any activity that involves awarding a prize, anything of value from a cake to a car, to one or more people who have a ticket. Any raffles held on district property must be clearly advertised as a Booster Club event and not a Goose Creek CISD program event. The language of the applicable law is very technical. If a booster club is considering holding a raffle to benefit an organization, the relevant statute should be reviewed to be sure the activity is legally compliant. <https://www.oag.state.tx.us/consumer/raffle.shtml>. Under the state's limited bingo statutes, booster clubs are generally unable to host bingo events. More information can be obtained at: 1-800-BINGO77 or http://www.txbingo.org/export/sites/bingo/Regulations_x_Statutes.

Booster Clubs should be aware of IRS regulations that prohibit the use of individual accounts by Booster Clubs. Under these rules, tax-exempt organizations cannot require people to participate in fundraisers. Likewise, Booster Clubs may not require an amount be "donated" in lieu of participating in the fundraiser. People may choose whether or not to participate in a fundraiser and may choose whether or not to donate to the Booster Club. But, if a person decides not to participate, that person cannot be excluded from having the benefit of the fundraiser and cannot be penalized in any way for choosing not to participate in the fundraiser. Therefore, regardless if a person participates in a fundraiser and regardless of the amount of revenue raised, that person cannot be denied the opportunity to receive an equal benefit

Because of these rules, and per district protocol, all booster or support organization fundraisers must benefit a group as a whole rather than benefiting individual members of a group. To that end, booster clubs may not maintain individual accounts that are earmarked for a particular student. Likewise, booster clubs and other supporting organizations may not credit individual student accounts based on a parent's participation in or earnings from booster fundraising events.

Consider these ways to protect against any mishandling or embezzlement of club funds:

1. Do not keep money at any member's home.
2. Have two people count all monies received, and have both sign the receipt verifying the amount counted.
3. Require two signatures on all checks.
4. Have a member who does not have check signing authority review the monthly bank statement monthly before giving it to the treasurer. This person is looking for red flags including: checks showing up in non-sequential order, checks made out to cash, cash withdrawals, checks written out to non-approved vendors, checks written for non-approved expenses, and checks written out to individuals.
5. Never sign a blank check or a check made out to "cash."
6. The treasurer should deposit the money in the bank as soon as the project/activity ends.
7. Deposit funds into the club's bank account daily, even if a project or activity is ongoing.
8. All bills should be paid by check, never cash.
9. Conduct an annual audit of the books.

Contracts, Advertising & "Pouring" Rights

Booster clubs do not have the authority to sign any contracts on behalf of Goose Creek CISD or any of its campuses. Any contracts issued to booster clubs must be in the name of the booster organization, not the school district.

Goose Creek CISD also manages all advertising at its facilities. Booster clubs are not authorized to agree to any form of advertising at Goose Creek CISD facilities. However, there may be opportunity for revenue sharing arrangements if a booster club participates in attracting a sponsor, but only with prior approval of the business and communications office.

Finally, the district periodically engages in exclusive contracts with soft drink manufacturers (e.g., Coca-Cola). This contract restricts the type of products that may be sold at district events. Boosters are obligated to comply with any district contractual obligation(s). More information can be obtained from the purchasing department by calling (281) 707-3707.

Donations

Financial assistance from booster clubs for the purchase of additional equipment, instruments, or supplies related to the programs the clubs support is one of the most valuable services that booster clubs provide. Booster club and other support organization donations to the District shall become the sole property of the District. While a donation may be earmarked for a particular use by the booster club, the final decision on how the money will be used is ultimately up to the district. Goose Creek CISD will only accept a donation for either unlimited district use or for mutually agreed upon expenditures. All donations by Booster Clubs must be in compliance with district policies CDC (Legal) and (Local).

Before any booster clubs or other district-affiliated support groups purchase equipment for schools, including computer hardware and software, the principal or designee must be notified of the planned purchase in advance. In consultation with the Superintendent or designee, the principal or designee shall determine the type or brand of equipment to buy to ensure compatibility with current District equipment.

In accordance with state law and District Policy DBD (Local), school district staff may not receive unlawful gifts and "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 engaged in UIL activities shall not accept gifts except as provided by UIL Constitution and Contest Rules. Students are also discouraged from accepting any gifts of value.

Title IX

Title IX, a federal law enacted in 1972, 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 applies to all aspects of education and related programs, not just athletics. It requires that equal educational opportunities be provided for members of both sexes. While it does not require exactly the same services and supplies, comparable levels of services, facilities, supplies, opportunities, staffing, etc. are required for all district programs, including extracurricular activities.

As a school district that receives federal funds, Goose Creek CISD is obligated to comply with Title IX and ensure equitable opportunities for all students. Therefore, booster organizations should be aware that situations may arise in which donations to a specific student activity could lead to potential violations of Title IX. Therefore, Goose Creek CISD reserves the right to restrict fund raising or donations to specific student activities, as necessary, to comply with these legal requirements.

Scholarship Programs

Booster club scholarship programs must be implemented in a manner consistent with all other district scholarship programs. Requirements include:

- All qualifying seniors must have the opportunity to apply for the scholarship(s).
- Scholarship applicants must be full-time GCCISD senior students, for a minimum of one full semester prior to the application deadline.
- The applicant's enrollment in an accredited institution (college, university, trade school, military academy, etc.) is a requirement for receiving scholarship funds.
- All completed applications must be turned in to the GCCISD Senior Counselor no later than the deadline set for local scholarship applications.
- Scholarship awards do not have to be need-based, but applicants who have received full scholarships from other sources may not be eligible for local scholarships, including any booster club scholarships.
- The application process and qualification criteria must be clearly communicated, in writing, to eligible seniors, and application forms must be readily available to all potential applicants and their parent/guardian after seventh semester transcripts are available.
 - The applicant's intended major may or may not be included as criteria, but must be clearly communicated to potential applicants if it is.
 - The scholarship committee may require an essay. 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.

- The Booster Club may require interviews of applicants or finalists in its decision-making process. If an interview is part of the process, it must be communicated to potential applicants no later than the end of the first grading period of the academic year. The applicant's parent/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.
- All scholarship applications which do not have the required information will be considered incomplete and returned to the applicant.
- The qualification criteria 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 club membership no later than the May booster club meeting for changes effective in the upcoming academic year.
- A Scholarship Review Committee must be formed and it must consider all qualifying applicants.
- A Scholarship Review Committee must be composed of at least three members, and must have odd number of members, none of whom have a child eligible for consideration for the scholarship. Composition of the committee may include: booster club members, interested teachers, campus administrators, and/or the sponsor. Many times the sponsor can serve as 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 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 of that applicant or applicant's parent/guardian. The Scholarship Review Committee must retain the original materials for a minimum of two years.

Insurance

Booster clubs must provide evidence of adequate insurance coverage for activities conducted on school premises. The District cannot provide insurance coverage for Booster Clubs.

Booster clubs should insure their operations, particularly cash handling. In addition, officers may want to have personal liability insurance to protect them in the event of any litigation that might result from board actions, omissions, or perceived poor decisions by the board.

To operate on the district property or away from the district using district resources, a Certificate of Insurance (COI) naming Goose Creek CISD as an additional insured on the club's Comprehensive General Liability (CGL) policy should be provided.

Fiduciary insurance coverage protects in the event of misappropriation of funds by a volunteer. These policies can be attached to the CGL policy. If a booster uses its own or another individual's property, then property coverage should be considered as well.

Reminders

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

- Failure to follow policies and procedures of the District may result in revocation of the authority to use district/campus facilities, names and/or logos.
- The sponsor and a campus administrator (or designee) must be present at all booster meetings.
- All booster club and support groups meetings shall be public and announced in advance in accordance with the bylaws;
- Any action taken at a booster club meeting should be documented in the minutes.
- The regular school program, activities of the school, and programs sanctioned by TEA, UIL, and district affiliated organizations will take precedence over booster activities.
- Parents and booster club 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.
- Neither the booster club nor its members have any authority as to the operations of a student activity or group.
- All student participation in the activity/group supported by the booster club is determined by the sponsor/director and the principal and not by the organization or any member(s). Student participation in district activities is a privilege and not a right, and will be based on a student's compliance with district rules and codes of conduct.

- Booster club members are not entitled to travel with the student group or on District-provided transportation. All student, volunteer, and employee travel will be in accordance with school board policy FMG (LOCAL) and under the guidance of the school; all participants must be approved by the sponsor and principal.
- There will be no student activities, parties, meetings, travel, or other gathering in the name of the school organization or booster organization unless prior permission has been received from the sponsor/director and the principal. The sponsor/director must be present at such activities which will be subject to the rules and policies of the school and the District.
- Any school employee volunteer work, student planning, and preparation for activities supported by the booster organization will occur outside the school day or as approved by the principal.
- School employees are strictly prohibited from collecting or spending money on behalf of a booster organization unless the employee is a booster club member and is volunteering in a capacity other than that of a district employee; no cash will be given to any school employee to use at his or her discretion;
- The purchase, possession, or consumption of alcoholic beverages while on school property, at school activities, or in the presence of students is strictly prohibited.
- District-affiliated organizations, including booster clubs, shall not directly support political activities by providing campaign donations or placing advertisements in support of a particular candidate. If a candidate running for office is invited to join a meeting or a forum, all candidates running for the office must be extended an invitation to the event.
- Upon dissolution of a booster organization, disposition of any funds on hand will be handled in accordance with the booster club's bylaws., and a private termination letter ruling should be requested from the Internal Revenue Service.

References

Web Sites

GCCISD Web Site	www.gccisd.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

Policy

Activity Funds Management.....	CFD
Conflict of Interest	DBD
(Local)Student Activities.....	FM
Contests and Competition	FMF
Gifts and Solicitations	FJ
Relations with Parents or Parents' Organizations.....	GE
Advertising and Fund Raising in the Schools	GKB

Current policy and regulations may be found at www.gccisd.net

Other Resources

Booster Club Training Council:	www.boosterclubs.org
UIL Booster Club Guidelines:	https://www.uiltexas.org/files/booster-guide.pdf
Nonprofit Resource Center of Texas:.....	www.nprc.org
Texas Association of Nonprofit Organizations:.....	www.tano.org
Texas Nonprofits:	www.txnp.org
Texas Comptroller of Public Accounts FAQs.....	http://www.window.state.tx.us/taxinfo/exempt/exemptfaq.html
Secretary of State & Texas Nonprofit Corporations FAQs.....	http://www.sos.state.tx.us/corp/nonprofitfaq.shtml
Filing Guide	http://www.sos.state.tx.us/corp/forms/filingguide/html/np.shtml
Texas Nonprofit Management Network:.....	www.texasnetwork.org

Appendices

APPENDIX A: Suggested Booster Club Finance Practices

Bank Reconciliations

- Trace ending balances on the reconciliations to bank statements, outstanding check lists, and other reconciling items.
- Verify that bank reconciliations were completed within 30 days of bank statement ending date.
- Ensure that any outstanding or reconciling items on the reconciliations were cleared the following month.
- 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

- 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.
- Determine whether any cash corrections were identified on bank statements. Ensure that reasonable explanations are available.
- Compare the number of cleared checks included in the bank statement with the number that is noted on the bank statement to ensure agreement.
- Ensure that cleared checks contain signatures of individuals authorized to sign checks. Ideally, bank accounts should be established to require two signatures.

Receipts

- 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.
- Trace deposits to collection documentation and prepared cash receipts for agreement.
- Trace deposits to bank statements to ensure agreement.
- 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

- 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.
- Trace checks to supporting documentation such as invoices, receipts, approved expenses related to fundraisers, or other reasonable explanations.
- Review the canceled check to ensure agreement of payee name, endorsement, and check amount.
- Trace disbursements to budget approved by the membership or meeting minutes.
- For bank withdrawals for the purpose of establishing a change fund for an event, confirm that the change fund was later re-deposited.

Fundraisers

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

Miscellaneous

- 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.
- Confirm that check stock is retained in a secure place when not in use.
- 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).
- Ensure that sales tax reports were prepared and filed timely.
- If IRS 990 form was filed, review for reasonableness.

APPENDIX B: Booster Club Confirmation of Financial Information

Organization Name

Campus Affiliation

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.

President: _____
(printed name)

Treasurer: _____
(printed name)

Signature Date

Signature Date

APPENDIX C: Booster Club Financial Statements

Balance Sheet Information

\$ _____
Current Assets

\$ _____
Current Liabilities

Income Statement Information (Profit/Loss Statement)

Summary of Revenues	
Fundraising Activities	\$ _____
Breakdown of types of fundraisers	\$ _____
Concession Sales	\$ _____
Membership Dues	\$ _____
Donations	\$ _____
Other Income	\$ _____
TOTAL REVENUE	\$ _____
Summary of Expenditures	
Fundraising Products/Expenses	\$ _____
Banquet Expenditures	\$ _____
Other Expenses	\$ _____
TOTAL EXPENDITURES	\$ _____

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 Legend:

Current Assets: cash short-term 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

Financial information should be presented as of May 31st for end of year submission.

APPENDIX D: Booster Club Fundraiser Request Form

Organization

Officer's Name

Date Request Submitted

School Year

Describe the fund raising project that your organization would like to conduct during the school year. Please send completed forms to your principal for approval. Include: (1) The item to be sold or the activity, (2) The name of the company (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.

Item to be sold or activity: _____

Name & Address of vendor: _____

Date to conduct project: _____

Length of project: _____

Expected profit: _____

Purpose or rationale of raising funds: _____

Signature of Officer

Approval

Disapproval

Reason for disapproval: _____

Principal Signature

APPENDIX E: Reporting Requirements Checklist

Checklist: Annual submission to GCCISD Campus Principal

- Signed Booster Club Guidelines Receipt
- List of officer names, positions, and contact information
- Copy of club bylaws
- End of year financial statements with the Confirmation of Financial Information signed page
- Copy of the audit report and findings
- GASB #39 Annual Survey of Financial Support

APPENDIX F: Booster Club/PTO Guidelines & Training Receipt

Name: _____

Organization's Name: _____

I hereby acknowledge receipt of the GCCISD Booster Club/PTO Guidelines and completion of annual training provided by the business services department. I agree to read the guidelines 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 the campus principal.

*APPENDIX G: GASB #39 Annual Survey of Financial Support to GCCISD from Supporting Organizations
(i.e. PTA, Booster Clubs, etc.)*

The Governmental Accounting Standards Board (GASB) Statement #39 requires school districts to consider the financial activities of all parent teacher organizations, booster clubs, 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 district auditors to determine if financial activities of the PTA, Booster Clubs, must be included in the annual financial report. This information is needed no later than May 31st 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 PTA/Booster Club, etc. _____

Name of School where the organization operates _____

What is the activity of your organization? _____

(e.g. To support local schools by encouraging parental involvement)

What is your organization's Federal Tax ID number? _____

What is the date of your IRS Letter of Determination? _____ (attach copy)

What is the total amount of funds in your organization's bank account? _____

As of what date? _____

What is your organization's fiscal year (Jan to Dec or other): from _____ to _____

What is your organization's gross receipts normally per year? _____
(IRS defines gross receipts as all revenues generated before subtracting any expenses.)

Did you file form 990, 990-N, or 990-EZ last year? _____ (attach copy)

What are the total annual contributions to the school district/students? _____

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

Signature

Printed Name

Date

Position in PTA, Booster Club
(i.e. President, Treasurer)

Phone Number