

# **BOOSTER CLUB TRAINING**

**August 2023**



**W E A R E M I S D**

**STRONGER //**

**TOGETHER**

**MANSFIELD INDEPENDENT SCHOOL DISTRICT**

**INTRODUCTIONS**

# OVERVIEW



# MANSFIELD ISD ATHLETICS

- Review guidelines
- Review non-profit organizations
- Setting up an EIN number
- Review tax exempt status
- Board policies
- Sales tax
- Review by-laws, officers, meetings, and dissolution
- Disbursement of funds
- Documents required
- Insurance
- Audit
- Facility usage
- Fundraisers
- Donations
- Scholarships
- Forms



# BOOSTER CLUB GUIDELINES

- Booster Clubs shall organize and function in a way consistent with the District's philosophy and objectives, within Board policies, and in accordance with UIL regulations as applicable.
- **District Booster Clubs shall:**
  - Be voluntary and provide unified support for student activities of the school.
  - Encourage involvement by all parents of students participating in the supported activity.
  - Use school facilities only with prior approval of the principal or designee.
  - Obtain approval of the principal or designee for all fundraising activities.
  - Must use the term 'Booster Club' in the official booster club name.
  - Submit a copy of the audited financial report to [act@misdmail.org](mailto:act@misdmail.org) no later than September 1st following the end of the fiscal year.
  - Submit the name, address, and telephone number of all current officers to [act@misdmail.org](mailto:act@misdmail.org) by September 1st.
  - Copies of the organization's bylaws that address all topics listed in the UIL guidelines must be to [act@misdmail.org](mailto:act@misdmail.org) **(specifically when changes are made)**.
  - Two signatures recommended on all checks.
  - Formulate and approve annual budgets by the membership, which set forth the fundraising projects, the amount intended to raise, and the purpose of the funds.



# BOOSTER CLUB GUIDELINES

- Provide evidence of adequate insurance coverage for activities conducted on school premises. The District cannot provide insurance coverage for booster clubs.
- Pay all taxes and other debts incurred by the organization. (State sales tax and Form 990 to the IRS)
- Comply with administrative regulations and Board policies when donating money or gifts to the District.
- Comply with UIL guidelines, District policies, and Federal and state tax laws.
- Obtain tax exempt status 501(c)(3).
- Obtain an Employer Identification Number (EIN).
- Adhere to all District trademarking and licensing guidelines.
- Adhere to all District guidelines and Board policies on advertising/websites/financial activities.
- May provide suggestions about particular:
  - activities in which the student group will participate:
  - trips in which the student group will participate; and
  - fundraisers in which the student group will participate.



# BOOSTER CLUB GUIDELINES

- **District Booster Clubs shall NOT:**
  - Be involved in decision or policy making activities for a student group.
  - Give a sponsor or coach a gift or cash in excess of the limits imposed by the UIL guidelines (\$500) from any source in recognition of, or appreciation for coaching, directing, or sponsoring student activities.
  - Give anything (including awards) to students without prior approval from school administration.
  - Give a member any gift without the approval of the club membership.
  - Booster clubs shall not directly employ a MISD staff member or pay any booster club member for services rendered with booster club funds.
  - Full time 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, fundraising chairperson, or serving as a check signer.
  - Direct, employ, contract, supplement or in any way compensate a consultant, clinician, accompanist, or paraprofessional for work performed for the school program or student activity without prior approval from the director and campus principal.



# **BOOSTER CLUB GUIDELINES**

- Use the District tax identification number as the booster club identification number.
- Use the District sales permit numbers as the booster club sales permit number.
- Give cash to any school employee to use at his or her discretion.
- Attempt to influence the sponsor, principal or other administrator's decisions or be a lobbying group concerning matters which are duties assigned to the district personnel, such as trips, staffing, and schedules.
- Booster club websites shall not function as district (or classroom) sponsored websites. Campus and classroom links to booster club websites must be clear and externally linked. Forms and other website content (photos, camp sign up, etc.) owned by the booster must be externally located.
- Require paid memberships, by students or parents, in order to be eligible for any benefits from the booster club.
- Require participation in any fundraisers in order to be eligible for any benefits from the booster club.



# MISD REQUIREMENTS



To be approved, the campus principal or appropriate director shall:

- approve the formation of any such organization;
- receive a copy of the organizing documents and bylaws of such organizations;
- ensure that an organization's sole function is to support the educational activities of the designated program area; and
- refer to the Superintendent any matters of disassociation of a booster club that are deemed to be disruptive to the educational activities or goals of the program or group.

**\*Mansfield ISD will only approve booster clubs at the secondary school level.**





# MISD TRADEMARKING AND LICENSING GUIDELINES

An annual trademark agreement must be completed to be able to utilize any district logo – including trademarked logos (district and/or high school bundles) and non-trademarked/registered logos (elementary, intermediate and high school logos and secondary district logos). Each affiliated group should submit an **annual trademark agreement** by the following items:

- Indicating organizational name on Page 1
- Check all applicable logos requested (on Page 1) – please note district and high school logos are packaged as a bundle. If the request is for any elementary/intermediate/middle school logos, secondary district logos, and fine arts/athletics logos, please check “All other Mansfield ISD District or Campus logos that are non-registered but represent Mansfield ISD,” and indicate the requested logos after “Please specify logos:”
- Initial 3.1 on Page 3
- Complete Licensee Information with organizational name and point of contact on Page 6
- Email the completed agreement to **[laribarager@misdmail.org](mailto:laribarager@misdmail.org)** or mail to:  
Mansfield ISD  
Attn: Superintendent  
605 E. Broad Street  
Mansfield, TX. 76063

Once all signature are obtained, a fully executed agreement will be emailed to the point of contact and digital files will be shared via dropbox.



# MISD TRADEMARKING AND LICENSING GUIDELINES

## District Logo Use - Fees

“No royalty will be charged if the Licensee is a student, student organization, parent organization and other District affiliated school-support or booster organization using the District and campus trademarks to promote a group of students, an activity or event, a campus, or the District, and the use is in furtherance of school-related business or activity. The Superintendent or designee shall determine, in its sole discretion what constitutes use in furtherance of school-related business or activity and is authorized to revoke permission if the use is improper or does not conform to administrative regulations.”

NOTE: Calendar year runs July 1 through June 30. Per the agreement, Mansfield ISD reserves the right to inspect the nature and quality of products to ensure the products are appropriate and do not adversely affect the school or district.

## NON-EXCLUSIVE LICENSE FOR USE OF SCHOOL WORDMARKS AND LOGOS 2023 - 24

THIS LICENSE AGREEMENT (hereinafter "Agreement") is entered into by and between Mansfield Independent School District, an independent school district organized under the laws of the State of Texas, having a principal place of business in Mansfield, Texas (hereinafter referred to as ("Mansfield ISD ") and \_\_\_\_\_ (hereinafter referred to as "Licensee");

WHEREAS, Mansfield ISD is the owner of the following state registered and common-law protected Wordmarks and Logos:

- ☐ Mansfield ISD Logo ® - TX Reg. No.803318863 Date: September 24, 2019
- ☐ Mansfield ISD Live, Learn, Teach Logo - TX Reg. No.803318881 Date: September 24, 2019
- ☐ Mansfield ISD We Are MISD Logo - TX Reg. No.803318627 Date: September 23, 2019
- ☐ Mansfield ISD Ben Barber Innovation Academy Logo - TX Reg. No.803318599 Date: September 23, 2019
- ☐ Mansfield Lake Ridge High School Logos - TX Reg. No.803318637 and TX Reg. No. 803318606 Date: September 23, 2019
- ☐ Mansfield Legacy High School Logos- TX Reg. No.803318609 and TX Reg. No. 803318616 Date: September 23-24, 2019
- ☐ Mansfield High School Logo - TX Reg. No.803318648 Date: September 23, 2019
- ☐ Mansfield Summit High School Logo - TX Reg. No.803318874 Date: December 6, 2019
- ☐ Mansfield Timberview High School Logo - TX Reg. No. 803318877 Date: September 24, 2019
- ☐ All other Mansfield ISD District or Campus Logos that are non-registered but represent Mansfield ISD. Please specify logos: \_\_\_\_\_

all of which it has used in commerce and continues to use in connection with conducting Mansfield ISD business and athletic contests in a variety of sports and in printed materials and commercial merchandise associated with such activities, including but not limited to T-shirts, shirts, sweatshirts, sweatpants, key chains, jackets, hats, caps and sandals (hereinafter collectively "the Marks and Logos").

WHEREAS, Mansfield ISD licenses the use of the Marks and Logos to third-parties for use on printed materials associated with support and marketing of Mansfield ISD sporting events and teams, including display of the logo on clothing and athletic apparel sold by Licensees, the District, school foundations associated with the District, or Licensees' direct distributors.

WHEREAS, Licensee wishes to obtain a license to use the Marks and Logos indicated above, for the limited purpose of creating and commercially marketing promotional printed materials, clothing and other sports apparel bearing the Marks and Logos ("Licensed Products") in Mansfield, Texas and Tarrant County, and Mansfield ISD is willing to grant the License, subject to the terms and conditions herein.

NOW THEREFORE, in consideration of the promises and covenants contained herein and for other good and valuable consideration, the parties agree as follows:

### 1.0 License and Limited Sublicense Grant.

1.1 **Limited License.** Provided that Licensee complies with the terms, conditions and provisions hereof, Mansfield ISD hereby grants Licensee a limited, non-exclusive, revocable, non-transferable license, with no right of sublicense (unless specifically provided for herein), to use the Marks and Logos selected in the list above, ("Licensed Marks and Logos") by placing the Licensed Marks and Logos on promotional printed materials, clothing and sports apparel for commercial sale within the boundaries of Mansfield ISD, Mansfield, Texas and Tarrant County, either directly by the Licensee, by third-party vendors, or foundations associated with the District.

# MISD REQUIREMENTS



- MISD sponsored events held at the stadium must use **Coca Cola** products.
- Before purchase of equipment for the schools, including computer hardware and software, organizations shall notify the campus principal or appropriate director and gain approval of their plans. In consultation with the campus principal or appropriate director, determinations of the type or brand of equipment to buy, must be approved, to ensure compatibility with current District equipment [see Board Policy GE(LOCAL)].



# SCHOOL DISTRICT POLICIES

## GE — Relations with Parent Organizations

Legal Framework

Local Policy



Copy Link

Download Legal Framework: [PDF](#)

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### Parent-Teacher Organizations

A board shall cooperate in the establishment of ongoing operations of at least one parent-teacher organization at each school in the district to promote parental involvement in school activities. *Education Code 26.001(e)*

[For information on donations from parent-teacher organizations to fund staff positions, see DC.]

MANSFIELD ISD  
GE(LEGAL)-P  
UPDATE 68  
DATE ISSUED: 7/1/2002

### Purpose

District-affiliated parent associations, organizations, and booster clubs shall organize, fundraise or solicit donations, and function in a way that is consistent with the District's philosophy and objectives, Board policies, District administrative regulations, applicable UIL or other governing association guidelines, and financial and audit regulations. [See also CDC and CFC]

### Employee Participation

District-affiliated parent associations, organizations, and booster clubs shall meet District, state, and federal requirements. These entities exist to support District programs. Even though District-affiliated parent associations, organizations, and booster clubs work very closely with the District, they are separate entities from the District.

### Requirements and Guidelines

#### Annual Requirements

A District employee may serve as a general member or on the executive board of District-affiliated parent associations, organizations, or booster clubs; however, a District employee shall not serve in a position with financial responsibilities. This includes holding the position of treasurer, fundraising chairperson, or other position with authority over the entity's financial affairs, including an authorized signer on the entity's bank account.

District-affiliated parent associations, organizations, and booster clubs shall annually submit the following information to the Superintendent:

1. A copy of the organization's bylaws.
2. The name, address, and telephone number of the individuals authorized to sign legal documents on behalf of the organization.
3. The name, address, and telephone number of all current officers.
4. A copy of the audited or finance committee-reviewed financial statements of the organization.

The District strongly recommends that District-affiliated parent associations, organizations, and booster clubs require two signatures for all expenditures and obtain liability insurance coverage.

Failure by District-affiliated organizations, associations, and booster clubs to submit the documents to the Superintendent or to adhere to the requirements of this policy may result in the organization being denied permission to participate in school activities.





# SCHOOL DISTRICT POLICIES

## Specific Guidelines

The following guidelines shall apply:

1. The administration retains the right to determine which organizations are classified as booster clubs;
2. Booster clubs shall abide by the guidelines as stated in the M<sub>1</sub>S<sub>1</sub>D and UIL Booster Club Guide;
3. District-affiliated parent associations, organizations, and booster clubs have no authority to direct a District employee in any of his or her duties or to guide, direct, or establish guidelines for any District or student activity. Similarly, officers of District-affiliated parent associations, organizations, and booster clubs shall not be permitted to assume duties that are the responsibility of District employees;
4. The bylaws of District-affiliated parent associations, organizations, and booster clubs shall include provisions for dispersal of funds and/or property to the District in case the entity disbands or ceases to operate. The District shall make exceptions to this requirement for any nationally affiliated organization with bylaw constraints regarding dispersal of funds; and
5. District-affiliated parent associations, organizations, and booster clubs may suggest or recommend a use for donated funds; however, the Superintendent shall determine the use in accordance with Board policy and administrative regulations. Funds donated to the District shall not be earmarked for any particular request. [See CDC(LOCAL) for District acceptance of gifts and solicitations]

## Fundraising Projects

Fundraising projects shall be subject to state and federal law and District policies and administrative regulations. [See CDC and CFC]

Prior to engaging in fundraising or soliciting gifts, a parent association, organization, or booster club shall obtain approval from the principal or other appropriate administrator in order to ensure compliance with UIL and District guidelines and to confirm there is no conflict with other District schedules. [See CDC(LOCAL) for District acceptance of gifts and solicitations]

## Special Facility Projects

District-affiliated parent associations, organizations, and booster clubs may be permitted to raise or designate funds for improvements to a District facility or grounds, but these entities shall obtain approval from the Superintendent prior to any fundraising efforts.

## Purchases for the School

District-affiliated parent associations, organizations, and booster clubs shall not make purchases using the name of the District and shall not use the District's tax-exempt status.

To become tax-exempt, District-affiliated parent associations, organizations, and booster clubs must first apply for an Employee Identification Number (EIN) to be recognized as a unique entity and then apply for tax-exempt status. Likewise, the mere fact that an entity is organized as a nonprofit organization does not indicate that it is exempt from federal tax.

Equipment or material purchased for the District by District-affiliated parent associations, organizations, and booster clubs shall become the property of the District. [See CDC]

## Use of District Facilities

District-affiliated parent associations, organizations, or booster clubs may use District facilities with prior approval of the appropriate administrator. These entities are responsible for any cost incurred by the District for the use of a District facility beyond the normal cost incurred by daily District operations.

District-affiliated parent associations, organizations, and booster clubs shall not enter into any contract or agreement with an outside business or group granting them access and/or use of any District facility without prior approval of the appropriate administrator.

[See GKD for Nonschool Use of School Facilities]



# NON PROFIT ORGANIZATIONS

- Although not required, organizations are encouraged to incorporate under the Texas Business Organizations Code. By becoming incorporated, the organization will become formalized by adopting Articles of Incorporation and Bylaws which provide standard operating procedures. In addition, it helps shield the individuals governing and operating the non-profit organization from liabilities incurred by the organization, unless the individuals are negligent in their duties.
- 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 Form 202 – Certificate of Formation for Nonprofit Corporation is necessary to incorporate an organization.
- This form is available on the Secretary of State's website: [www.sos.state.tx.us](http://www.sos.state.tx.us).
- Upon acceptance, a certificate of incorporation will be issued which serves as conclusive evidence of corporate existence.



# EMPLOYER IDENTIFICATION NUMBERS

- All organizations must obtain a unique Employer Identification Number (EIN). Booster Clubs are not permitted to use the District's EIN.
- Apply for an EIN online through [www.irs.gov](http://www.irs.gov).
  - After receiving an EIN, organizations can then open a bank account and obtain a state sales tax permit. Individual's Social Security number should never be used to conduct the business of booster clubs.



# ANNUAL FEDERAL FILINGS

Every booster club exempt from federal income tax under section 501(a) is required to file an annual Form 990, *Return of Organization Exempt from Income Tax*.

Applicable forms:

- 990-N, *e-Postcard* – Gross Receipts are \$50,000 or less.
- 990-EZ, *Short Form Return of Organization Exempt Form Income Tax* – Gross receipts are more than \$50,000, but less than \$200,000 **AND** total assets are less than \$500,000 at year-end.
- 990, *Return of Organization Exempt From Income Tax* – Gross receipts are \$200,000 or more, **OR** total assets are \$500,000 or more at year-end.

Consult with your tax professional or the IRS for additional assistance.

Even though 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.





# 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 parent organization must apply for this status on Form 1023 – Application for Recognition of Exemption Under Section 501(c)(3). General instruction 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:  
<https://www.irs.gov/forms-pubs/about-form-1023>.
  - Upon acceptance of the organization's exempt status by the IRS, 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 District.
- The application must be accompanied by Form 8718, *User Fee for Exempt Organization Determination Letter Request*, which provides a user fee to be paid to the Internal Revenue Service. Depending on the anticipated annual gross receipts, as of September 2015 the fee may be \$400 or \$850 for an organization or \$3,000 for group exemption letters. Beginning July 1, 2016, the \$400 fee was reduced to \$275.



# SALES TAX

- The organization must apply for a State Sales & Use Tax Permit and receive their own sales permit number. They may not use the number of another booster club or the District sales permit number. The District exemption status cannot be used to secure exemption from sales taxes under any circumstances.
- The application – AP-201, AP-205 (a charitable organization exemption), AP-204 (an exempt organization not covered by any other category) – can be completed online by going to the Texas State Comptroller website:  
[www.window.state.tx.us/taxinfo/sales](http://www.window.state.tx.us/taxinfo/sales).
- Booster Clubs are not tax-exempt unless they have filed the proper application forms with the Texas Comptroller of Public Accounts and have received a letter of exemption. Each Booster Club can have two tax free sale days per calendar year according to Texas State Sales Tax Law. Qualifying items can be sold during the tax-free weekend in August without collecting sales tax.



# STATE SALES TAX

- **Q: Who qualifies as a purchaser exempt from sales tax?**
- A: An organization may buy items tax free if the items are purchased to further the organization's exempt purpose.
- **Q: Is there any way I can verify whether an organization is an exempt organization?**
- A: Yes. You can use the Comptroller's on- line exempt organization search to verify an organization's exempt status at:
- [http://comptroller.texas.gov/taxinfo/exem\\_pt/exempt\\_search.html](http://comptroller.texas.gov/taxinfo/exem_pt/exempt_search.html)



# FRANCHISE TAX

- Booster clubs that have received their Determination Letter from the IRS granting 501(c)(3) tax exemption may also request exemption from the Texas franchise tax through the Texas Comptroller's Office. Although a nonprofit corporation that is exempt from federal income tax under Internal Revenue Code 501(c)(3) is exempt from franchise tax, the exemption is not automatically granted. Booster clubs must apply for exemption with the Texas Comptroller's Office based on the federal exempt status.



# BY-LAWS

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

## Election of Officers:

- Only active members in good standing shall be permitted to hold office or vote upon any matter of business of the organization.
- No officer shall be permitted to hold more than one office at the same time.
- Staff are not allowed to hold any booster club officer position that has a financial capacity.



# OFFICERS-PRESIDENT

- At a minimum, the booster organization shall elect the following officers on an annual basis. Each officer should receive this training and return a signed acceptance form to [act@misdmail.org](mailto:act@misdmail.org) before the first meeting of the new school year.

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## **Role of Officers:**

- **President**
- Typically, 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 activities.
  - Regularly meet with the treasurer of the organization to review the organization's position.
  - Schedule annual audit of records or request an audit if the need should arise during the school year.



# OFFICERS-VICE PRESIDENT AND SECRETARY

## 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.

## Secretary

- The secretary is responsible for keeping accurate records of the proceedings of the association and reporting to the membership. The secretary must ensure the accuracy of the meeting minutes and have a thorough knowledge of parliamentary law and the organization's procedures. The major duties include, but are not limited to, the following:
- Report on any recommendations made by the executive board of the booster organization if such a governing board is defined.
- Maintain the records of the minutes and any standing committee rules, current membership and committee listing.
- Record all business transacted at each meeting.
- Make sure previous meeting minutes are read and approved.
- Maintain records of attendance of each member.
- Conduct and report on all correspondence on behalf of the organization.



# OFFICERS-TREASURER

- The treasurer is the authorized custodian of the funds of the association. The treasurer receives and disburses all monies indicated in the budget or as authorized by action of the association. All persons authorized to handle funds of the association should be covered by a fidelity bond in an amount based on the organization's annual income and determined by the executive board. The major duties include, but are not limited to, the following:
- Issue a receipt of monies received (at least two people should count) and deposit said amounts with proper segregation [officers who have physical custody of assets of the club (i.e. deposits and checkbook) should not also have recording, reporting, and reconciliation responsibilities, i.e. the Membership Chair could deposit all of the cash and checks, then submit the deposit slip and supporting documentation to the Treasurer for record keeping]
- Deposits should 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.). Documentation should be readily available for audit purposes.
- Cash should be adequately safeguarded at all times. Cash transfers should be handled the same as a check or EFT with authorization of two officers or designated representative required.
- At no time should an organizations funds that are collected be maintained at a member's home. Every effort should be made to balance funds collected the day of the event, prepare appropriate deposit documentation and submit to a bank night drop for deposit and safekeeping. Money from concession sales should be handled in the same manner.





# OFFICERS-TREASURER

- Checks and EFT's should not be generated without proper documentation (i.e. invoice, original receipts, etc.). Documentation should also include the signature of the President, Vice President or a designated representative
- Blank checks should not be issued. Actual receipts should be requested and a reimbursement be should processed.
- Actual receipts and disbursements should periodically be compared to the budget.
- Provide a monthly written financial report which should include the bank account balance and the receipt & disbursement activity since the last meeting. The financial report should include a comparison of budgeted versus actual receipts and expenditures.
- Present/Maintain a current financial report including bank statements, bank reconciliations, and financial statements to the membership on a monthly basis and be able to give them to the District business office when requested. Copies should be available for review by the general membership as requested.
- 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.



# OFFICERS-TREASURER

- Bank statements are highly recommended to be picked up by another board member (not the treasurer) at the P.O. Box (not the campus address). The address and box keys can be given easily to the new officers at the beginning of each new year.
- File sales tax reports as required by the State Comptroller's office.
- File annual IRS form 990 in a timely manner.
- The identity of the banking institution should be included in the minutes.
- Systems should be in place whereby IRS Form 1099 MISC can be provided when amounts paid require to be reported per IRS
- Submit records to the auditor/audit committee appointed by the organization upon request or at the end of the year as well as to the MISD business office at [act@misdmail.org](mailto:act@misdmail.org)

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



# INTERNAL REVENUE SERVICE— FORM 990 REQUIREMENTS

- Every booster 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*. Consult with your tax professional or the IRS for additional assistance.
  - <https://www.irs.gov/pub/irs-pdf/f990.pdf>



# INTERNAL REVENUE SERVICE— FORM 990 REQUIREMENTS

- Even though booster 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.
- In addition, as a tax exempt organization, name and address, as well as structural and operational changes to its bylaws must be reported to the IRS. If an organization files an annual return (Form 990), it must report the changes on its return.



# MEETING STANDARDS



Notice of all meetings should be published at the campus seventy-two (72) hours prior to the meeting date. The notice should clearly indicate the date, location, and time of the meeting and the items to be discussed. Meetings should take place on school premise.



In order to provide an optimum level of communication and teamwork, Booster Club meetings should be held in the presence of the director/campus principal and/or the school sponsor. Business determined at meetings without adequate campus representation may be considered null and void. Should an organization feel that it is necessary to meet without the campus principal or appropriate director, the Superintendent or designee should be contacted for an acceptable replacement.



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

# MISD FACILITY USAGE

- With meetings needing to be on school premise:
  - Facility Usage through **Facilitron**
    - Used to schedule usage
      - Should be completed by booster officer
        - Insurance information attached
        - Click through payment as it will be removed
  - Information required for District's protection, i.e. Group and purpose of use, Contact Person, etc.



# DISSOLUTION

- There are two ways a booster organization can be dissolved:
  - A resolution shall be adopted by the booster organization 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 Superintendent along with the District business office determines that the booster club is not functioning in a way consistent with school and district policies, and in accordance with UIL Regulations.
- If the booster club or committee determines it is in the best interest that the booster club be dissolved, the booster club and/or the committee must determine the distribution and usage of treasury monies and other assets before dissolution. In order to comply with the Internal Revenue Service guidelines, care should be taken to ensure that excess funds are distributed within the framework of the organization's original purpose- i.e., band booster funds would remain with the musical program at that particular campus. Any other distribution of funds could void the organization's tax exempt status and force it into a fully taxable situation.



# BANK ACCOUNT



Once an EIN has been received, use it to open a bank account. Booster clubs are not authorized to use school district bank accounts or the district's tax identification number for any purpose and must comply with the following guidelines:



The name on the account must state 'Booster Club'. This should be the name that is listed on any tax documents, banking records, website, etc.



Physical control over the account and checks must be maintained by a non-school district employee.



The address of the booster club is highly recommended to be a P.O. Box.



Two officers should sign each disbursement. School district employees may not be the signer on any parent organization's bank account.



All funds received should be recorded and deposited on a weekly basis. Commingling of booster club funds and school district funds is prohibited.





## **DISBURSEMENT OF FUNDS**



Disbursements outside the scope of the budget or line items that exceed the approved budget should require a vote by the general membership.

Banquet events should be preapproved by the appropriate director prior to establishing any related reservations for the proposed event. It is up to the director as to location. Under certain conditions tickets sold for these events may be subject to state sales tax. Please review the Texas Comptroller's Office website to make that determination.

# DISBURSEMENT OF FUNDS

- University Interscholastic League (UIL) rules limit the ability of students to accept gifts. Awards that students may receive are specifically outlined in Subchapter O, Section 480(a)(2) of the UIL Constitution and Contest Rules. Although all types of student activities are not regulated by UIL, for student consistency and fairness, UIL guidelines must be followed for all. No gifts or purchases that individually benefit students shall be made outside of UIL guidelines.



# DISBURSEMENT OF FUNDS



Individuals who actively coach or direct a UIL activity should serve in an advisory capacity and should not have control or signature authority over an organizations funds.



Coaches and directors of UIL academics, athletics, and fine arts may not accept more than \$500 in money, product or services from any source in recognition of or appreciation for coaching, directing, or sponsoring UIL activities.

The \$500 limit is cumulative for a calendar year and is not specific to any one particular gift. The director should be notified.



## **COLLECTION OF FUNDS**

Booster clubs shall not be a collection agent for the campus teacher/sponsor in the form of fees.



# PAYMENT TO DISTRICT EMPLOYEES

Booster club funds **cannot** be used to supplement a District employee's salary or a coach's stipend. In no case, can a booster club pay a District employee directly to compensate them for duties related to their District employment. A booster club can pay travel expenses for a District employee for travel related to a team trip, but this must be made in the form of a donation to the District or campus.



# FINANCIAL REPORTING TO THE DISTRICT

- GASB Statement No. 39 of the Governmental Accounting Standards Board requires the District to obtain and review financial performance information of supporting organizations to determine whether these organizations should be considered a component unit. Booster Clubs are required to submit the end-of-year financial statements (Balance Sheet and Income Statement) to [act@misdmail.org](mailto:act@misdmail.org). This is due by September 1<sup>st</sup> of each calendar year.



# REPORTING RELATED ORGANIZATIONS AS COMPONENT UNITS

- Texas Comptroller
  - [https://fmx.cpa.texas.gov/fmx/pubs/afrrptreq/gen\\_acct/index.php?section=entity&page=component](https://fmx.cpa.texas.gov/fmx/pubs/afrrptreq/gen_acct/index.php?section=entity&page=component)
- Governmental Accounting Standards Board
  - <https://gasb.org/page/PageContent?pagelId=/standards-guidance/pronouncements/summary--statement-no-39.html&isStaticPage=true>



# 1099 REQUIREMENTS

- Internal Revenue Service guidelines require that all payments for services in excess of \$600.00 made to an individual by a booster organization be reported on a Form 1099-NEC, Nonemployee Compensation on an annual basis. The Booster Club should secure an IRS Form W-9 from the provider at the time of service to ensure the organization has an accurate record of the taxpayer identification number. The organization must then issue a Form 1099-NEC to all qualifying vendors performed in a calendar year by January 31st.
- The Internal Revenue Service website should be accessed for appropriate 1099 reporting requirements and forms.





# INSURANCE

- The Booster Club should insure its operations, particularly cash handling. Officers could have personal liability for board actions or omissions. An insurance policy protects the officers from any litigation that might result from perceived poor decisions by the board.
- To operate on the district property or away using district resources, a Certificate of Insurance (COI) naming Mansfield ISD as a name additional insured on its Comprehensive General Liability (CGL) policy should be attached in Facilitron.
- Fiduciary coverage protects the misappropriation of funds by a volunteer. These policies are generally sold in multiples of \$10,000. It can be attached to the CGL policy. If the booster club owns property, it is recommended that they consider property coverage as well.

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



# AUDIT

- Why is an audit necessary?
  - An audit is an examination of the financial records of the booster club. It assures that all income and expenditures are accounted for and consistent with the budget and goals for the year. It also verifies that the bank balance and ledger balance are reconciled. The audit is to protect the booster club officers and the organization.
- When is an audit conducted?
  - An audit should be conducted at the end of the fiscal year, when there is a change in treasurer, and when there is a change in any officer who signs booster club checks.
- Who conducts the audit?
  - An audit may be conducted by an outside party, such as a CPA or an audit committee. The audit committee should be composed of at least two members of the booster club (not the President or Treasurer).



# PROTECTING THE BOOSTER CLUB FROM EMBEZZLEMENT

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



Funds raised from fundraisers belong to the booster club responsible for raising these funds and must be deposited in the appropriate booster bank account.

# FUNDRAISING

Approved Vendors are required (bounce houses)

- Booster clubs **cannot** require an amount be “donated” in lieu of participating in a fund-raiser.
  - People may choose whether or not to participate in a fundraiser and may choose whether or not to donate to the organization.
  - Furthermore, if a person decides not to participate, that person cannot be excluded from having the opportunity to benefit from the fundraiser.
- Booster clubs **cannot** require people to participate in fundraising activities. Coupled with this, members cannot be required to sell or raise a certain amount.
- Booster clubs **cannot** credit “individual” student accounts based on a parent’s/student’s participation in fundraising events.
  - The IRS prohibits the use of individual accounts by organizations thus this would jeopardize a booster club’s tax exempt status.
  - Tax-exempt organizations must benefit a group as a whole instead of benefiting individual members of a group.



# FUNDRAISERS



Prior to beginning a fundraising campaign, the organization must complete a fundraiser application and submit it to the campus principal or appropriate director .



At the completion of fundraisers, a financial recap should be prepared to determine the profitability of the fundraiser.



# FUNDRAISERS ON DISTRICT PREMISES

- Campus Sales cannot be in competition with the School Lunch Program
  - Location – serving and eating area
  - Time –Midnight to 30 minutes after last bell
- Smart snacks:
  - <https://foodplanner.healthiergeneration.org/calculator/>
- Non-food Fundraisers/rewards from Square Meals:
  - [http://www.mansfieldisd.org/uploaded/main/departments/nutrition/assets/1034\\_\\_NonFoodRewards.pdf](http://www.mansfieldisd.org/uploaded/main/departments/nutrition/assets/1034__NonFoodRewards.pdf)



# RAFFLES

- The school district is prohibited by Texas law from sponsoring or conducting any raffle or bingo game for the purpose of raising money. A raffle is any activity that involves awarding a prize (anything of value) to one or more people who have purchased a ticket. The raffle cannot occur during regular school hours. The Charitable Raffle Enabling Act allows organizations that support schools to conduct up to two raffles per calendar year under certain conditions.

A non-profit organizations can hold a raffle if the organization:

- is at least three preceding years;
- elects its governing body;
- has a 501(c)(3) tax exemption;
- has members;
- does not distribute income to its members; officers or governing body;
- does not devote a substantial part of its activities to attempting to influence legislation; and
- does not participate in any political campaign.

If you are considering holding a raffle to benefit an organization, check the statutes to be sure that you qualify. <https://statutes.capitol.texas.gov/Docs/OC/htm/OC.2002.htm>



# RAFFLES

- To hold a raffle, the following guidelines require that:
  - each ticket must indicate the name and address of the organization or of a named officer, price of the ticket, a description of each prize valued at \$10 or more and
  - the date on which the raffle prize(s) will be awarded.
  - No prize may be valued in excess of \$50,000, or
  - \$250,000 if the purchased prize is a residential dwelling;
  - Each organization may hold no more than two
  - raffles per year and only one at a time;
  - tickets may not be advertised through paid advertising;





# RAFFLES

- 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 considered negotiable instruments.
- the 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 organization may sell the tickets (students may not sell raffle tickets);
- the winner must pay income tax on any prize. If the value exceeds \$600, the booster organization must provide an IRS form 1099 to the recipient; and
- phone solicitation may not be used to promote the event.



# DONATIONS

- Booster Club may wish to donate funds to be used for a specific purpose.
  - Donation checks should be made payable to the campus/department or Mansfield ISD.
  - Information should be provided of what the funds are being donated towards.
    - Examples include donations for furniture, equipment, uniforms, etc.
- Booster Club must receive prior approval of the administration before equipment or merchandise is donated directly to the school.
- Booster clubs cannot give anything to students, including awards. Check with school administrators before giving anything to a student, school sponsor or coach.



## **Mansfield Independent School District Intent to Accept Form**

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

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

The District may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. Contributions may be made to the District, District schools, District departments, or various District groups and clubs. These charitable contributions are deductible by the contributor on their tax return. The federal identification number of the Mansfield Independent School District is #75-6002005.

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

### **Mansfield Independent School District greatly appreciates the support of:**

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

Address \_\_\_\_\_

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

through the contribution of:

\_\_\_\_\_

Description of Item(s) Contributed and/or Monetary Contribution Received (include information pertaining as to how the funds will be used)

Approvals:

\_\_\_\_\_  
Signature and Title of District Employee

\_\_\_\_\_  
School/Department

\_\_\_\_\_  
Date

\_\_\_\_\_  
Approval by Associate Superintendent of Business and Finance (if over \$2,500)  
Any donation that is \$2,500 or greater must be approved before accepting donation.

\_\_\_\_\_  
Date

# SPONSORSHIPS

- Booster clubs seeking sponsorships from community businesses/organizations should adhere to district policies on advertising (GKB – Local), including content, sponsorships, and approved advertising – such as flyers and athletics programs. (Ex: businesses promoting alcohol or firearms would not be acceptable sponsors/advertisers.)



# FUNDRAISER APPLICATION AND PERMIT TO SELL FORM

PAGE I



## Fundraiser Application and Permit to Sell Products

Request for Fundraiser Approval and Permit to Sell  
Products at School Sponsored Events  
and at MISD Stadiums

Organizational Requests for Fundraiser Approval and Permit to Sell Products

Selling permits are allowed for school-sponsored, non-profit organizations only and are valid only during the school year approved. Proceeds earned should benefit specific MISD groups/clubs, etc. All other vendors not falling within these categories should contact the Purchasing Department at (817) 299-6090. A separate permit must be approved for each school-sponsored event during the school year.

Refer to MISD Board of Education Policy FJ/Local on the web at: [www.mansfieldisd.org/aboutmisd/schoolboard.htm](http://www.mansfieldisd.org/aboutmisd/schoolboard.htm) & then select Policy Online for information regarding the District's fund-raising activities by student groups and/or for school-sponsored projects.

Complete the information below. Attach a sample and of products to be sold. Forms returned without a sample and will not be considered.

1. Valid for School Year \*

2. Event Date \*

3. Event Location \*

4. Campus/Department \*

# FUNDRAISER APPLICATION AND PERMIT TO SELL FORM

PAGE 2

5. Name of organization \*

6. Contact person full name \*

7. Phone number \*

8. Email address \*

9. Tax ID number \*

10. Are the items being sold taxable? \*

☐ Yes

☐ No

11. Will the organization be using a tax-free sale day for the calendar year (January-December)? \*

☐ No

☐ Yes - 1st Tax Free day

☐ Yes- 2nd Tax Free day

12. Will this be used as a Charitable Cause? \*

☐ Yes

☐ No

13. Proceeds from sales will benefit the following MISD groups/clubs/etc. \*

14. Have parents been notified in writing? \*

☐ Yes

☐ No



# FUNDRAISER APPLICATION AND PERMIT TO SELL FORM

PAGE 3

15. Description of Fundraiser \*

16. Type of Sale \*

17. Vendor Name \*

18. Products to be sold (samples must be attached to application) \*

19. Anticipated Profit?

20. Specific purpose for which the net proceeds are to be used \*

21. **Attach Sample of Products to be Sold**



22. As the booster club officer of this fundraiser, I agree to conduct this fundraiser in compliance with UIL, State, Federal, and District guidelines. I understand that the booster club must personally sign for all merchandise issued to them for sale. Deposits must be made on all funds collected. I am familiar with the school and district policies regarding the sale of merchandise at school and in the community. I accept responsibility for the sales tax collection and cash collections involved and understand that I will be held responsible.

☐ I agree

☐ I disagree

\_\_\_\_\_  
Representative Signature

\_\_\_\_\_  
Principal Signature

\_\_\_\_\_  
Director Signature

\_\_\_\_\_  
Athletic Director Signature

\_\_\_\_\_  
Purchasing Director Signature

\_\_\_\_\_  
Assoc. Supt. Business Signature



# FUNDRAISER REVENUE AND EXPENSE FORM



## Mansfield Independent School District Fundraiser Revenue and Expense Form

Organization: \_\_\_\_\_ Fundraiser: \_\_\_\_\_

### Deposits

Date	Amount	Date	Amount
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
<i>Total amount deposited</i>			\$ _____

### Less Expenses

Date	Vendor	Check #	Amount
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
<i>Total expenses:</i>			\$ _____
<i>Net Profit:</i>			\$ _____

\_\_\_\_\_  
PTO/Booster Officer Signature      Date

\_\_\_\_\_  
Director/Principal Signature      Date

\*Upon completion of this fundraiser, the PTO/Booster Club should complete this form and submit to the Director of Athletics/Director of Fine Arts/Campus Principal.

# BEST PRACTICES ON SCHOLARSHIPS

The District suggests booster clubs to implement scholarship programs that are consistent with all other scholarship programs.

- Requirements should include:
  - All qualifying seniors should have the opportunity to apply for the scholarship(s).
  - The application process should be reviewed and approved by the campus principal or director to ensure that implemented processes are consistent with other scholarship programs.
  - The application process should be clearly communicated and the application forms should be readily available to all potential applicants and their parents and/or guardians.
  - The scholarship committee may require an essay for judging purposes.
  - The Scholarship Review Committee should be appointed by the President of the booster club before the first day of the academic year.
  - The Scholarship Review Committee should be made up of an odd number (5-7) of members (parents of the booster club who do not have children eligible for consideration for the scholarship, interested teachers, campus administrators, and/or the sponsor). Many times the sponsor is an ex-officio member of the Scholarship Review Committee and not an actual voting member.
  - The Scholarship Review Committee should consider all qualifying applicants.





# BEST PRACTICES ON SCHOLARSHIPS

- Applicants identifying information should be redacted for the Scholarship Review Committee to ensure equitable review.
- The application and any other documentation used by the Scholarship Review Committee in connection with a given applicable should be made available upon written request to that applicant. An open records request fee may be charged for this service.
- Scholarship Review Committee should retain the original materials for a minimum of five years.
- Scholarship applicants should be full-time MISD senior students for a minimum of one full semester prior to the application deadline.
- All scholarship applications which do not have the required information should be considered incomplete and returned to the applicant.
- Scholarship awards may not be "need" based.
- The applicant's intended major may or may not be made a factor in scholarship consideration.
- The applicant's enrollment in an accredited institution (college, university, trade school, military academy, etc.) should be a requirement for receiving scholarship funds.
- The booster club should not require interviews with applicants in the decision process.



## **REQUIREMENTS FOR BECOMING AND STAYING AN EXEMPT ORGANIZATION**

- Exempt refers to the tax status of an organization
- Federal - IRS
  - <https://www.irs.gov/charities-and-nonprofits>
- State - Secretary of State
  - [https://www.sos.state.tx.us/corp/nonprofit\\_org.shtml](https://www.sos.state.tx.us/corp/nonprofit_org.shtml)



# CHECKLIST

## Mansfield Independent School District Booster Club and Parent Organization Checklist

The following checklist serves as a guide to help ensure that your booster club or PTO has complied with the District's Policies and guidelines and Federal and State regulations governing booster club and parent organization. This checklist is intended to be used as a guide and is not an all-inclusive list. It does not substitute for legal and professional advice from an attorney and a CPA.

### Start-up: Organization

- ☐ Incorporate - TX SOS Form 202
- ☐ Obtain EINJ - www.IRS.gov
- ☐ Adopt bylaws
- ☐ Adopt financial controls
- ☐ Apply for 501 (c)(3) status - IRS Form 1023
- ☐ Apply for State sales and income tax exemption - TX Comptroller form AP-207 or AP-204

### New fiscal or school year: Operations

- ☐ Elect officers
- ☐ Bank accounts - update signature cards
- ☐ Two to three authorized signers on the account
- ☐ No MISD employees may be authorized signers on the account
- ☐ Dual signature on all checks written from the organization's bank account
- ☐ Read and review the Mansfield ISD Parent Organizations and Booster Club PowerPoint
- ☐ Adopt a budget
- ☐ Approved by PTO/Booster club on \_\_\_\_/\_\_\_\_/\_\_\_\_
- ☐ Calendar-in your PTO/Booster federal and state report
- ☐ Transfer records/passwords to new officers
- ☐ Financial/accounting information
- ☐ Governance documents - articles of incorporation, bylaws, minutes
- ☐ Submit your PTO/Booster Registration and Approval form [Form B]

### Ongoing operational requirements

- ☐ File required reports (know your fiscal year dates)
- ☐ IRS 990-series return (based on fiscal year end)
- ☐ State franchise tax report ( if not tax exempt)
- ☐ State sales tax report (if sales are not tax-exempt) \_\_\_\_ ParentBooster.Org will complete these form for members
- ☐ Report to members regularly (budget, treasurers reports, activities, programs)
- ☐ Ensure your fundraisers support your tax-exempt mission
- ☐ Maintain minutes of all board, committee and other meetings
- ☐ Maintain financial records of all financial activity (including, but not limited to, a ledger of transactions, bank reconciliation, copies of invoices and receipts, etc.)
- ☐ Review/amend bylaws, as needed
- ☐ Review/amend financial controls, as needed
- ☐ Deposit cash/checks received on a daily basis
- ☐ Submit Bank Statement (with scanned images) to your campus - 10 days after month-end

### Fundraising rules

- ☐ Fundraising activities support/benefit the students and student activities
- ☐ All fundraising efforts are within Federal, State and District guidelines
- ☐ Fundraiser application forms [Form D] are submitted to the campus Principal on or before October 1st
- ☐ Raffles may not be used as a fundraiser unless your organization has been an IRS 501(c)(3) organization. For more information on raffles go to the Texas Attorney General's website.
- ☐ Students cannot be asked to seek donations

### Expenditures

- ☐ All purchases must be approved within the organization's annual budget or minutes
- ☐ Receipts and invoices of all purchases must be retained in the organization's files

☐ Booster clubs supporting UIL activities are subject to UIL Booster Club Guidelines and other related UIL rules

☐ Purchases of capital assets must be done by Mansfield ISD with a donation to the campus from the booster or parent organization (Mansfield ISD Intent to Accept form is a tax receipt that should be received by the booster or parent organization)

### End of school year (or fiscal year)

- ☐ Conduct an annual financial review



# BOOSTER CLUB RESPONSIBILITY FORM

**TRAINING QUIZ  
AND  
RESPONSIBILITY ACCEPTANCE FORM**

*Please click on the  
link above or scan the  
QR Code to complete  
your training.*

Booster Club Training

**BOOSTER CLUB TRAINING**

August 2023



# REFERENCES

Mansfield ISD website [www.mansfieldisd.org](http://www.mansfieldisd.org)

Internal Revenue Service [www.irs.gov](http://www.irs.gov)

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

State Comptroller [www.window.state.tx.us](http://www.window.state.tx.us)

Secretary of State [www.sos.state.tx.us](http://www.sos.state.tx.us)

City of Mansfield [www.mansfieldtexas.gov/](http://www.mansfieldtexas.gov/)

Texas Association of School Business Officials [www.tasbo.org](http://www.tasbo.org)



# POLICY REFERENCES

- Current MISD Policy and Regulations
- Grants from Private Sources CDC (LEGAL)
- Activity Funds Management CFD (LEGAL) (LOCAL)
  - Student Activities FM (LEGAL) (LOCAL)
  - Contests and Competition FMF(LOCAL)
- Gifts and Solicitations FJ (LEGAL) (LOCAL)
- Parents' Organizations GE (LEGAL) (LOCAL)
  - GKB (LEGAL) (LOCAL)
  - Gifts and Solicitations DHA (LEGAL)
- TASBO Related Exempt Organizations 2023



QUESTIONS

WE *are* MISD

REMINDER

Sign In  
and  
Take Quiz

Booster Club Training

BOOSTER CLUB TRAINING

August 2023

