



Beaumont Independent School District

Booster Club Checklist



Included in this short checklist is a comprehensive checklist that all Booster Clubs are to reference and complete.

Booster Club Checklist

The following checklist serves as a guide to help ensure that your Booster Club has complied with the District's Board policies and guidelines and federal and state regulations governing Booster Clubs. In addition, information you document here will help future officers continue your compliance efforts.

General

The booster club must be recognized by the school. Prospective members must meet with the principal or his/her designee to discuss the formation of the club and obtain approval.

Members of booster clubs that are organized to support activities that fall under the jurisdiction of the UIL should review and be familiar with the UIL Booster Club Guidelines <https://www.uil-texas.org/files/booster-guide.pdf>. The UIL Guidelines also provide excellent policies and procedures for all booster clubs to follow.

1. Provide the School Principal with a list of the Booster Club officers at the beginning of each school year and as officers change. The list should include:
 - a. Name
 - b. Office Held
 - c. Mailing Address
 - d. Home Phone Number
 - e. Work Phone Number

• Campus Principals are being asked to do a background check on all club officers. See Board Policy GKG.

2. Provide the School Principal with the Booster Club's constitution, bylaws, and operating procedures when they are originated. In addition, provide updated copies as changes are made.
3. The Booster's Club official mailing address is:
Official Name:
PO Box/Street
City/Zip Code

Fund-raisers

4. Provide the Sponsor and the School Principal with a list of fund-raisers planned for the current year by the date established by the District's Student Activities Business Manager at least 30 days prior to any fund-raisers being held.
5. Provide the Sponsor with detailed fund-raising information at least 30 days prior to the fund raising event.

The detailed fund-raising information should include:

- Purpose of the fund-raiser
- Type of fund-raising activity, (i.e., candy, sale, carnival)
- Date(s), time(s), and place(s) of the activity
- Name of the sponsoring organization

- Name and phone number of organization's representative.
- Name and phone number of person(s) in charge of the fund-raiser, and
- Name and phone number of the person(s) who will be handling the money for the fund-raiser.

6. If your Booster Club has received a limited tax-exemption from the Texas State Comptroller's Office, your organization is entitled to two (one-day, tax-free" sales/auction days per calendar year.

If you are entitled to the two "one-day, tax-free" sales days, indicate the "one-day, tax-free" sales/auction that have been used or that are planned:

Calendar Year _____

Date/Fund-raiser _____

Date/Fund-raiser _____

Calendar Year _____

Date/Fund-raiser _____

Date/Fund-raiser _____

7. The Booster Club cannot require members or students to fund-raise or raise a certain amount. For example, a student's ability to attend a trip cannot be based on raising a certain amount of money. If your Club is currently requiring fund-raising, discontinue this requirement.

8. The Booster Club cannot use individual accounts to credit an individual for funds raised. If your Club is using individual accounts currently, this practice should be discontinued.

Fund-raising is an opportunity to generate revenue for the Booster Club as a group, not individuals. Therefore, revenues should be recorded in a group account where all members or students have the same opportunity to benefit equally from the revenues.

One member or student should not receive a larger benefit from fund-raising than another. In addition, if a member or student chooses not to participate in the fund-raiser, that person still receives an equal benefit from the revenues generated.

Raffles may not be used as a fundraiser.

Bingo may not be used as a fundraiser.

Financial Matters

General

9. The bank accounts used by the Booster Club include:

<u>Bank Name</u>	<u>Account Name</u>
_____	_____
_____	_____
_____	_____

10. Determine the identification number used for the bank accounts. The Booster Club’s Employee Identification Number (EIN) should be used. Do not use an individual’s social security number and **do not use the District’s EIN**. The identification number used for the bank accounts is as follows:

11. Update the authorized signers on your bank accounts as officers change. The current authorized signers include the following Booster Club officers:

Name of Person	Officer Position Held	District Employee? (Yes/No)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

IMPORTANT

• **The sponsor cannot be an authorized signer on the Booster Club’s bank accounts.**

• **In addition, no other employee of the District may be an authorized signer on the Booster Club’s bank account without written approval from the District.**

12. Provide a copy of the written Booster Club Financial Report for the applicable school year to the School Principal and Activity Funds Office by August 1st of each year. For example, a report for the 2016-17 academic school year should be submitted by August 1, 2017.

13. Provide a copy of the Booster Club Review Committee Report that indicates the results of the review of the organization's financial information, including the Financial Report, to the School Principal and the Activity Funds Office by August 1st of each year along with the Financial Report.

14. Determine whether your organization has obtained a Texas Sales Tax Permit. (Each Booster Club should obtain one.)

The Booster Club's sales tax permit number is:

15. Determine whether your organization has obtained a limited tax-exemption from the Texas State Comptroller's Office.

The Booster Club has received a limited tax-exemption from the Texas State Comptroller's Office:

Yes No

Reminder: Only those organizations with a limited tax-exemption from the Texas State Comptroller's Office is entitled to the two (2) "one-day, tax-free" sales/auction days.

16. If the Booster Club is incorporated, an exemption from the Texas franchise tax was obtained from the Texas State Comptroller's Office.

The Booster Club is incorporated:

Yes No

The following item is applicable each school year or calendar year.

17. File the Booster Club's Texas State Sales tax Reports as required.

The Texas State Comptroller's Office determines whether the report needs to be filed quarterly or annually.

The Booster Club files its Texas State Sales tax Report:

Quarterly or Annually

• At the end of each school year, the club's financial records should be audited by an Audit Committee, or at least two people other than those who have signing authority on the checking account, including one non-officer. The treasurer cannot be on the Audit Committee. After completion of the audit, a report should be made to the general membership as to the audit's findings and recommendations and submitted to the campus principal or designee. See Audit Committee Audit Review Checklist in the Appendix.

Federal Regulatory Information

The following needs to be done only once since the origination of the Booster Club.

18. Obtain an Employer Identification Number from the Internal Revenue Service (IRS).

The EIN for the Booster Club is: _____

19. Determine whether the Booster Club has received tax-exempt status as a public 501 (c)(3) organization from the IRS. If the IRS has approved the Club's tax-exempt status, a Determination Letter would have been received from the IRS.

The Booster Club received its tax-exempt status as a public 501 (c)(3) organization from the IRS.

____ Yes ____ No

If you have not applied for the tax-exempt status, complete the IRS Form 1023, Application for Recognition of Exemption, and the Form 8718, User Fee for Tax-exempt Organization Determination Letter Request. Submit these forms and the applicable fee to the IRS.

If you have applied for the tax-exempt status but you have not received your Determination Letter, you should receive an Acknowledgment of Your Request. Call the IRS to determine the status of your application.

20. If you have received Determination Letter from the IRS approving your Booster Club as a public 501 (c)(3) organization, determine whether your status as a public tax-exempt organization is only temporary.

If the tax-exempt status is temporary, the "Advance Ruling Period" ends on:

_____/_____/_____

If the temporary status is about to expire or has expired, complete and submit the IRS Form 8734, Support Schedule for Advanced Ruling Period, to the IRS. The IRS should mail this form to the Booster Club's official mailing address.

The following items may be applicable during each school year or calendar year.

21. Determine whether your organization is in good standing with the IRS by calling the Exempt Organization Section of the IRS.

22. File the IRS Form 990-EZ or 990, Return of Organization Exempt from Income Tax, each year, if gross receipts are greater than \$25,000.

The return is due by the 15th day of the 5th month after the organization's accounting period ends (due 4 ½ months after your official year-end).

Official Year-end: ____/____/_____

Due Date for return: ____/____/_____

23. Issue 1099 forms to applicable individuals or businesses by January 31st of each year. If 1099 forms are issued, send information to the IRS by February 28th of each year.

Booster Club Guidelines

24. As your Booster Club President or Treasurer changes, give the applicable Booster Club Guidelines handbook to the new officer(s).

Please note the following yearly deadlines:

- **Audit Committee Report-August 1st**
- **Financial Report-August 1st**
- **Financial Certification-August 1st**
- **Updated list of Officers-August 1st**
- **Evidence of Liability Insurance payment for the upcoming year-March 31st**
- **GASB 39 forms-Due June 15th**

Booster Club Meetings

It is important to maintain open lines of communication between the club and the campus administration. Meetings should be scheduled at least 72 hours in advance and communicated with campus administration to avoid any scheduling conflicts.

At the beginning of each meeting, the minutes from the previous meeting should be reported and a treasurer's report should be given. Whenever possible, a written copy of the minutes and treasurer's report must be given to the members.