Agenda

- Purpose of Booster Clubs and PTOs
- Guidelines
- Internal Controls
- Shall and Shall Nots
- Bylaws
- Financial Reporting
- Resources
- Evaluation
Purpose of Booster Clubs and PTOs

• **Support** the District Strategic Plan, District Scorecard, District Improvement Plan, and Campus Improvement Plan.

• Booster Clubs and PTOs play an important role in helping all Boerne ISD students be successful.

• Donated funds are supplemental to the District.

• Booster Clubs and PTOs are separate organizations from the district. The District is not responsible for the compliance of the organization.
<table>
<thead>
<tr>
<th>Student Success</th>
<th>Customer Service</th>
<th>Human Capital</th>
<th>Fiscal Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepare students to be College, Career, and Military Ready</td>
<td>Provide quality service to both internal and external customers</td>
<td>Provide a quality work environment so every employee can perform at the highest levels</td>
<td>Create efficiencies at all levels of the organization</td>
</tr>
</tbody>
</table>
# Boerne ISD Strategic Plan 2018-2021

## Vision Statement:

Our community will engage students and adults in a challenging educational environment that inspires creativity and enriches lives for today’s realities and tomorrow’s possibilities.

## Mission of BISD:
The Boerne ISD, in cooperation with the parents and community, prepares its students for lifelong academic success, responsible citizenship, and sound character.

## BISD BELIEFS

- All students have talents and gifts and deserve the highest quality education
- All students should have opportunities to achieve high levels of success
- Children matter to the community and should experience a sense of belonging
- Children grow best with family and community nurturing
- All students must be post-high school ready to enter the workforce and/or higher education
- In educating the whole child by addressing not only academics but social/emotional needs
- Education is a partnership involving students, families, community, and the district
- In fostering an atmosphere of open communication
- In a culture of collaboration and respect of all stakeholders
- In the importance of community partnerships
- Our staff is student-centered and dedicated to excellence
- Continuous development of staff is essential to student success
- In attracting and retaining the highest quality staff
- In being good stewards of the taxpayers’ dollars
- In providing safe and secure schools for students and staff

## Goals

### Student Success

1. **Prepare students to be College, Career, and Military Ready**
   - Build a framework for professional development and a support system for all BISD faculty and staff
   - Transform student learning by intentionally teaching the life skills that promote the long-term development and success of all students

### Customer Service

2. Every BISD member will take ownership in providing and creating a welcoming, compassionate environment
   - Integrate opportunities to build trusting relationships among students, staff, families, and community members
   - Develop and implement expectations and practice for customer service delivery throughout BISD

### Human Capital

3. Create a comprehensive career pathway development plan characterized by an innovative, flexible and collaborative staff of connected lifelong learners
   - Utilize all available data to drive decision making and planning to support employee needs
   - Attract and retain talent according to a holistic profile of a BISD educator

### Fiscal Responsibility

4. Implement all operational efficiencies to enable BISD to offer all desired innovative programs which prepare students for a successful future
   - Evaluate the effectiveness of programs and systems to ensure we are achieving our mission
   - Educate all stakeholders regarding their vital role in the financial management of our district

## Strategies

<table>
<thead>
<tr>
<th>Goals</th>
<th>Objectives</th>
<th>Strategies</th>
<th>Action Plans</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Success</td>
<td>1. Build a framework for professional development and a support system for all BISD faculty and staff</td>
<td>1.1. Construct a professional development plan</td>
<td>1.1.1 - Provide an engaging professional development system that is personalized, purposeful, and maximizes all staff’s individual contributions to increase student success.</td>
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<tr>
<td></td>
<td>2. Transform student learning by intentionally teaching the life skills that promote the long-term development and success of all students</td>
<td>1.2. Develop and implement a system of ongoing support</td>
<td>1.2.1 - Create a comprehensive support system for all BISD staff that is relevant to individual and personal growth, and that supports student success.</td>
</tr>
<tr>
<td>Customer Service</td>
<td>3. Every BISD member will take ownership in providing and creating a welcoming, compassionate environment</td>
<td>2.1. Create a culture that values the process of learning</td>
<td>2.1.1 - Develop systems and policies that support student learning.</td>
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<tr>
<td></td>
<td></td>
<td>2.2. Provide opportunities for students to practice the skills they are learning in a real-life environment</td>
<td>2.1.2 - Add professional supports for educators to implement practices that create a culture that values the process of learning.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3.1. Integrate opportunities to build trusting relationships among students, staff, families, and community members</td>
<td>2.2.1 - Develop BISD policies that leverage student engagement in existing and new program opportunities.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3.2. Develop and implement expectations and practice for customer service delivery throughout BISD</td>
<td>2.2.2 - Develop and promote opportunities for students to practice and obtain skills in real life situations.</td>
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<td></td>
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<td>4.1. Utilize all available data to drive decision making and planning to support employee needs</td>
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<td>4.2. Attract and retain talent according to a holistic profile of a BISD educator</td>
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<td>5.1. Evaluate the effectiveness of programs and systems to ensure we are achieving our mission</td>
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<td>5.2. Educate all stakeholders regarding their vital role in the financial management of our district</td>
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</table>

**February 2023**
## What can we support?

<table>
<thead>
<tr>
<th>Appropriate</th>
<th>Not Appropriate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Innovative Program Furniture</td>
<td>Classroom Furniture Replacement</td>
</tr>
<tr>
<td>Innovative Technology</td>
<td>Technology Replacement</td>
</tr>
<tr>
<td>Innovative Materials</td>
<td>Core Subject Curriculum</td>
</tr>
<tr>
<td>Marquee / Memorial Benches</td>
<td>Building Maintenance and Repairs</td>
</tr>
<tr>
<td>Faculty Gatherings / Celebrations</td>
<td>Alcoholic Beverages</td>
</tr>
<tr>
<td>Gift Cards</td>
<td>Cash</td>
</tr>
</tbody>
</table>
BISD Guidelines

• Guidelines are a tool designed to help set the stage on how to be a successful organization.

• Provides resources and training to ensure all Support Organization members and officers understand the limited relationship between the School District and the Organization.

• Working document which can be updated or revised at any time for the betterment of all support organizations.
Internal Controls

Don’t wait for fraud to strike
The Fraud Triangle:
A framework for spotting high-risk fraud situations

Pressure
Financial or emotional force pushing towards fraud

Opportunity
Ability to execute plan without being caught

Rationalization
Personal justification of dishonest actions
WHAT DOES FRAUD LOOK LIKE?

Perez advised members of other organizations to ask questions and check monthly bank statements.
“Pay attention,” he said. “It’s part of the board’s job to verify bank statements and numbers with the paperwork submitted by whoever is responsible for financials.” “Verify, verify, verify,” he said.

A retired Air Force colonel living in Lakehills received a 27-month, federal prison sentence and was ordered to pay $177,000 in restitution to the Medina Lake Betterment Association last week for stealing money from the association rather than safeguarding it during his term as the association’s treasurer.
Organizations shall:

- Be voluntary and serve as a support organization **ONLY**
- Encourage involvement from parents and community stakeholders
- Use school facilities with approval from the District
- Obtain Principal approval of all fundraisers
- Submit a copy of financial report to the Business Office 30 days after end of fiscal year
- Submit officer information to the District
- Submit annual budget to Principal by beginning of school year
- Publish meetings – there are no closed meetings which would exclude members
- Have adequate insurance / bonding
- Pay all taxes and debts incurred by the organization
- Comply with administrative regulations, board policies, UIL, and regulatory agencies
Organizations shall not:

- Be involved in decision or policy making activities for student groups
- Give a sponsor/coach a gift or cash in excess of $500
- Give a member any gift without the approval of club membership
- Directly employ, contract, supplement or in any way compensate workers for work performed
- Sign contracts or pay expenses directly for student travel
- Use Boerne ISD employer ID number or sales tax-exempt status
- Use Boerne ISD in the name of the Booster Club or PTO
- Give cash to any school employee to use at their discretion
- Attempt to influence the Sponsor, Principals, or others to be a lobbying group concerning District personnel matters
- Allow more than one member of a family to serve as an officer at the same time
- Eliminate students from participating in activities
- Collect student fees
<table>
<thead>
<tr>
<th>BYLAWS:</th>
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<tbody>
<tr>
<td>Initially submit a copy of bylaws to the district</td>
</tr>
<tr>
<td>Address the organizational structure</td>
</tr>
<tr>
<td>Address the methods used to elect officers</td>
</tr>
<tr>
<td>Contain the rules of membership</td>
</tr>
<tr>
<td>Include how meetings will be publicized and conducted</td>
</tr>
<tr>
<td>Address the organization’s fiscal year</td>
</tr>
<tr>
<td>DO NOT allow one person to hold multiple offices</td>
</tr>
<tr>
<td>Address the dissolution of a booster club</td>
</tr>
<tr>
<td>FINANCIAL RECORDS:</td>
</tr>
<tr>
<td>-------------------</td>
</tr>
<tr>
<td>Banking Information (who is changing signature at bank?)</td>
</tr>
<tr>
<td>Cash Receipts (two people count money)</td>
</tr>
<tr>
<td>Federal / State Reporting: 1099 requirements, sales tax, 990 tax return</td>
</tr>
<tr>
<td>Bank Reconciliation (not the same person writing checks/signing checks)</td>
</tr>
<tr>
<td>Financial Reporting (board approval)</td>
</tr>
<tr>
<td>Insurance Requirements (bond)</td>
</tr>
<tr>
<td>End of Season Audit (before turned over to new treasurer)</td>
</tr>
<tr>
<td>Record Retention (where are the records kept and how long)</td>
</tr>
</tbody>
</table>
Financial Reporting

- Statement of Financial Position
  - Equivalent to a Balance Sheet

- Statement of Activities
  - Equivalent to an Income Statement

- Statement of Cash Flows
  - Equivalent to a standard Statement of Cash Flows
Statement of Financial Position

- **Assets**
  - Cash
  - Investments
  - Accounts Receivable
  - Furniture, Equipment

- **Liabilities**
  - Accounts Payable

- **Net Assets (equity)**
  - Equity
  - Reserved Endowments
Statement of Activities

- **Revenues**
  - *Donations (restricted / unrestricted)*
    - Letter to donor
  - *Membership Dues*
  - *Interest on Investments*
  - *Fundraisers*
  - *In-kind (fair value)*

- **Expenditures**
  - *Salaries*
  - *Supplies*
  - *Services*
  - *Utilities*
  - *Fundraisers*
Statement of Cash Flows

- Sources and Uses of Cash
  - Operating Activities
  - Investing Activities
  - Financing Activities
  - Other Activities
<table>
<thead>
<tr>
<th>BISD WEBSITE RESOURCES:</th>
</tr>
</thead>
<tbody>
<tr>
<td>BISD Booster Club / PTO Registration and Approval Form</td>
</tr>
<tr>
<td>Booster Club / Parent Teacher Organization Guidelines</td>
</tr>
<tr>
<td>District Board Policy GE (Local)</td>
</tr>
<tr>
<td>Fundraiser Application and Authorization</td>
</tr>
<tr>
<td>Financial Activity Overview</td>
</tr>
<tr>
<td>Report of Financial Activities (detail must be attached)</td>
</tr>
<tr>
<td>Donation Reporting Form</td>
</tr>
<tr>
<td>BISD Facility Request Application Form</td>
</tr>
</tbody>
</table>
“We make a living by what we get, but we make a life by what we give.”

Winston Churchill
Helpful Websites

- National Booster Club Website (Insurance and Bonding)
  - http://www.boosterclubs.org/
- Protect Your Nonprofit
- National PTO
- Parent Booster USA
  - https://parentbooster.org/
- Comptroller of Public Accounts
  - https://comptroller.texas.gov/programs/unclaimed/
Meeting Review:

- Purpose of Booster Clubs and PTOs
- Guidelines
- Internal Controls
- Shall and Shall Nots
- Bylaws
- Financial Reporting
- Resources
- Evaluation
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