
WE ARE BOERNE

Booster Club / PTO
Best Practices
August 17, 2023

Agenda

- Purpose of Booster Clubs and PTOs
- Guidelines
- Shall and Shall Nots
- Internal Controls
- 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.



District Scorecard

Student Success	Customer Service	Human Capital	Fiscal Responsibility
Prepare students to be College, Career, and Military Ready	Provide quality service to both internal and external customers	Provide a quality work environment so every employee can perform at the highest levels	Create efficiencies at all levels of the organization



What can we support?

Appropriate	Not Appropriate
Innovative Program Furniture	Classroom Furniture Replacement
Innovative Technology	Technology Replacement
Innovative Materials	Core Subject Curriculum
Marquee / Memorial Benches	Building Maintenance and Repairs
Faculty Gatherings / Celebrations	Alcoholic Beverages
Gift Cards	Cash



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.



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



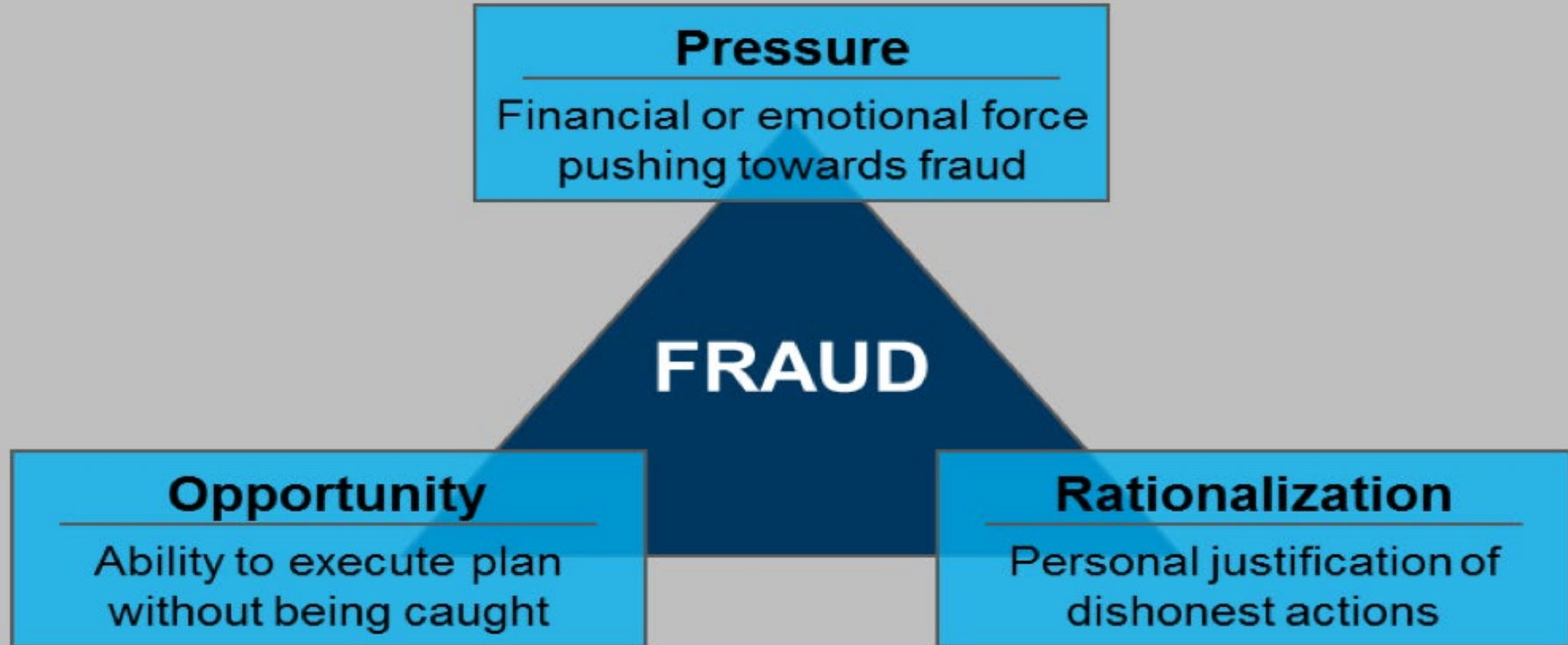
Internal Controls



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The Fraud Triangle:

A framework for spotting high-risk fraud situations



BYLAWS:

Initially submit a copy of bylaws to the district

Address the organizational structure

Address the methods used to elect officers

Contain the rules of membership

Include how meetings will be publicized and conducted

Address the organization's fiscal year

DO NOT allow one person to hold multiple offices

Address the dissolution of a booster club

FINANCIAL RECORDS:

Banking Information (who is changing signature at bank?)

Cash Receipts (two people count money)

Federal / State Reporting: 1099 requirements, sales tax, 990 tax return

Bank Reconciliation (not the same person writing checks/signing checks)

Financial Reporting (board approval)

Insurance Requirements (bond)

End of Season Audit (before turned over to new treasurer)

Record Retention (where are the records kept and how long)

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*



BISD WEBSITE RESOURCES:

[BISD Booster Club / PTO Registration and Approval Form](#)

[Booster Club / Parent Teacher Organization Guidelines](#)

[District Board Policy GE \(Local\)](#)

[Fundraiser Application and Authorization](#)

[Financial Activity Overview](#)

[Report of Financial Activities \(detail must be attached\)](#)

[Donation Reporting Form](#)

[BISD Facility Request Application Form](#)

Helpful Websites

- National Booster Club Website (Insurance and Bonding)
 - <http://www.boosterclubs.org/>
- Protect Your Nonprofit
 - <https://protectyournonprofit.com/helpful-websites-for-ptos-and-booster-clubs/>
- National PTO
 - <http://www.pto.org/index.html>
- Parent Booster USA
 - <https://parentbooster.org/>
- Comptroller of Public Accounts
 - <https://comptroller.texas.gov/programs/unclaimed/>



Meeting Review:

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