

Era Independent School District

BOOSTER CLUBS, PTOS & SCHOOL SUPPORT ORGANIZATIONS

OFFICER INFORMATION

Submit officer information to the supported campus/department immediately following your organization's election. Annual elections must take place **prior to June 1**. Information should be submitted even if officers have not changed from the previous year. Any changes that occur during the year prior to the next election should be reported utilizing this form. A copy of this form should also be maintained by the organization.

School year: _____ Campus/Department supported: _____

Name of Organization: _____

President

Name (First **AND** Last name)

Street address **OR** PO Box, City, State **AND** Zip Code

Phone number(s) _____ Email address

Vice President

Name (First **AND** Last name)

Street address **OR** PO Box, City, State **AND** Zip Code

Phone number(s) _____ Email address

Treasurer

Name (First **AND** Last name)

Street address **OR** PO Box, City, State **AND** Zip Code

Phone number(s) _____ Email address

Secretary

Name (First **AND** Last name)

Street address **OR** PO Box, City, State **AND** Zip Code

Phone number(s) _____ Email address

Era Independent School District
BOOSTER CLUBS, PTOS & SCHOOL SUPPORT ORGANIZATIONS
FUNDRAISING APPLICATION

Name of organization: _____

Campus supported: _____

Type of event, activity, product sale or service:

Date beginning: _____ Date ending: _____

Location of event, activity, product sale or service: _____

Person(s) selling the products : _____

Specific purpose(s) for which the net proceeds are to be used:

Vendor (if applicable): _____

Vendor contact name: _____ Phone: _____

Event coordinator: _____ Phone: _____

District contact name: _____ Phone: _____

I request permission to conduct a fundraising activity. I will be responsible for the accountability of all monies collected and I will follow the organization's bylaws and Era ISD guidelines.

Coordinator's signature

Date

Superintendent/Designee's signature

Date

ERA ISD FUNDRAISING MERCHANDISE DISTRIBUTION RECORD

CAMPUS:					CLUB:		
FUND RAISER:					DATES:		
DATE ISSUED	STUDENT NAME	STUDENT SIGNATURE	MERCHANDISE DESCRIPTION	RETAIL VALUE	AMOUNT RECEIVED	BALANCE OWED	COMMENTS

SPONSOR SIGNATURE: _____

**ERA ISD
FUNDRAISING COLLECTIONS RECORD**

CAMPUS: _____

CLUB: _____

FUND RAISER: _____

DATES: _____

DATE RECEIVED	STUDENT NAME	AMOUNT COLLECTED	CASH	CHECK	RECEIPT NUMBER	DATE DEPOSITED	RECEIPT NUMBER	COMMENTS

SPONSOR SIGNATURE: _____

**Era Independent School District
Campus/Student Activity Account
Fund Raiser Profit/Loss Statement**

School: _____ Club or Campus Activity: _____

Fund Raiser Title: _____

Actual Sales:

<u>Receipt No.</u>	<u>Amount Deposited</u>	<u>Sales Tax (if required)</u>
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total Sales/Tax	\$ _____	\$ _____
Actual Sales (Amount Deposited – Less Sales Tax)	\$ _____	

Actual Expenses:

<u>Invoice Number</u>	<u>Invoice Amount</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Expenses	\$ _____

Net Profit/Loss (Total Sales less Total Expenses) \$ _____

Status of remaining Inventory

Club Treasurer: _____

Date: _____

Sponsor: _____

Date: _____

Superintendent/Designee: _____

Date: _____

COMPLIANCE CHECKLIST

The following checklist serves as a guide to help ensure that organizations have complied with the district's Board policies and guidelines, and federal and state regulations governing Booster Clubs, PTOs and School Support Organizations. Additionally, information documented here will help future officers continue with compliance efforts.

This checklist is not all inclusive. For questions concerning the items listed below, please refer to the applicable sections of this guideline.

General

1. Provide the superintendent or designee with a list of officers at the beginning of each school year and as officer's change. Form provided in *Booster Clubs, PTOs and School Support Organizations Guidelines Appendix*.
2. Provide the superintendent or designee with organization's constitution, by-laws, and operating procedures when they are originated. In addition, provide updated copies as changes or amendments occur.
3. Provide the support organization's official email/ mailing address. The address should include the organization's official name.

Fundraising

1. Provide the superintendent or designee with a list of fundraisers planned for the current year.
2. Complete the Fundraising Application for each type of planned, scheduled or anticipated event, activity, or product sale or service and receive the approval of the superintendent or designee. Form provided in *Booster Clubs, PTOs and School Support Organizations Guidelines Appendix*.
3. If the organization has received a limited tax-exemption from the Texas State Comptroller's Office, the organization is entitled to two (2) "one-day, tax-free" sales days per calendar year. If the organization is entitled to the two "one-day, tax-free" sales days, indicate the "one-day, tax free" sales that have been used or that are planned:

Calendar Year: _____

Date / Fundraiser: _____

Date / Fundraiser: _____

Calendar Year: _____

Date / Fundraiser: _____

Date / Fundraiser: _____

4. An organization cannot require members or students to fundraise 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 an organization is currently requiring fundraising, this requirement must be discontinued.**
5. An organization cannot use individual accounts to credit an individual for funds raised. Fundraising is an opportunity to generate revenue for the organization 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.

Financial Matters

General

1. Bank accounts used by the organization include:

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

2. Determine the identification number used for the bank accounts. The organization'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:

3. Update the authorized signers on bank accounts as officers change. The current authorized signers include the following organization officers:

<u>Name of Person</u>	<u>Officer Position Held</u>	<u>District Employee? (Yes/No)</u>
<i>Example: Joe Jones</i>	<i>President</i>	<i>No</i>
_____	_____	_____
_____	_____	_____
_____	_____	_____

4. Provide a copy of the written Financial Report for the applicable school year to the superintendent or designee.
5. Provide a copy of the report that indicates the results of the review of the organization's financial information, including the Financial Report, to the superintendent or designee.
6. If organization meets criteria, the GASB 39 information form must be provided to the district's Finance Department annually by August 1 (form provided in *Booster Clubs, PTOs and School Support Organizations Guidelines* Appendix). Additionally, provide a copy to the superintendent or designee.

IMPORTANT

- The Sponsor cannot be an authorized signer on any organization's bank account.
- No employee of the district may be an authorized signer on the organization's bank account or enter into contracts, verbal or written. **In this function a guest educator/substitute is not considered a district employee.**
- See Accounting for Transactions (Bank Account) in *the Booster Clubs, PTOs and School Support Organizations Guidelines*.

State Regulatory Information

The following items need to be done only once at the origination of the organization:

- 7. Determine whether the organization has obtained a Texas Sales Tax Permit. The organization’s Sales Tax Permit Number is: _____
- 8. Determine whether the organization has obtained a limited tax-exemption from the Texas State Comptroller’s Office. The organization has received a limited tax-exemption from Texas State Comptroller’s Office:
YES
NO

Reminder: Only those organizations with a limited tax-exemption from the Texas State Comptroller’s Office are entitled to the two (2) “one-day, tax-free” sales days.

- 9. If the organization is incorporated, determine whether the organization has obtained an exemption from Texas franchise tax from Texas State Comptroller’s Office. Organization is incorporated:
YES
NO

If the organization is incorporated, an exemption from Texas franchise tax was obtained from the Texas State Comptroller’s Office:

- YES**
- NO**

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

- 10. File the organization’s Texas State Tax Report as required. The Texas State Comptroller’s Office determines whether the report needs to be filed quarterly or annually and is subject to change. The organization files its Texas State Tax Report:
QUARTERLY
ANNUALLY

Federal Regulatory Information

The following items need to be done only once at the origination of the organization:

- 11. Obtain an Employer Identification Number (EIN) from the Internal Revenue Service (IRS). The EIN for the organization is: _____
- 12. Determine whether the organization has received tax-exempt status as a public 501(c)(3) organization from the IRS. If the IRS has approved the organization’s tax-exempt status, a Determination Letter would have been received from the IRS. The organization received its tax-exempt status as a public 501(c)(3) organization from the IRS:
YES
NO

- 13. If a Determination Letter was received from the IRS approving your Organization as a public 501(c)(3) organization, determine whether the status as a public tax-exempt organization is temporary.

If the tax-exempt status is temporary, the “Advance Ruling Period” ends on: ____/____/____

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

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

15. Determine the necessity of filing an annual IRS Form 990.

Official Year-end: _____/_____/_____

Due Date for Return: _____/_____/_____

16. Issue 1099 forms to qualifying vendors by January 31, of each year. If 1099 forms are issued, send information to the IRS by required deadline.

Booster Clubs, PTOs and School Support Organizations Guidelines

17. As the organization's President or Treasurer change, give *Booster Clubs, PTOs and School Support Organizations Guidelines* to the new officers.

18. Annually attend required update and information training for Booster Clubs, PTOs and School Support Organization's President and Treasurer.

19. Guidelines are available on district's website.

Era Independent School District

TAX-EXEMPT STATUS/ DONATION ACKNOWLEDGMENT FORM

Era 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. These charitable contributions are deductible by the donor on their tax return. The federal identification number of Era ISD is 1-75-6003430.

Contributions may be made to the district, district schools, or various district groups and clubs. However, the district's tax-exempt status does not apply to various parent or community organizations, such as Booster Clubs and School Support Organizations, who work with the district. These organizations are separate entities from the district and must apply for their tax-exempt status under Code Section 501(c)(3). Evidence of their tax-exempt status would be a Letter of Determination from the IRS.

Donations to the district by an organization, including, but not limited to, booster clubs, shall become the sole property of the district and not of the organization. The Era ISD Board of Trustees or its designee has the sole authority to determine how the donated funds are utilized by the district and, therefore, donating organizations may not specify the purpose for which the district must use the funds.

Era Independent School District greatly appreciates the support of:

Name of donor (Company or Person)

Street address **OR** PO Box, City, State **AND** Zip Code

Contact name/ Phone number/ Email

through the donation of (description of items(s) donated and/or monetary contribution received):

This support will assist the district in continuing to improve the educational environment.

Print name of district employee receiving donation

Signature of district employee

Date

Title of district employee

School or location/Department

FORM DISTRIBUTION – copy to:

- DONOR
- SUPPORTED CAMPUS/DEPARTMENT
- PARTNERS IN EDUCATION

Donation Acknowledgment form 9-2019

Era Independent School District GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENT #39

The Governmental Accounting Standards Board (GASB) Statement #39 requires school districts to consider financial activities of all parent teacher organizations, booster clubs, foundations and other fundraising entities for inclusion in the district's financial statements.

The three criteria to determine if an entity is a component unit are as follows:

- The economic resources received or held by the separate organization are entirely for the direct benefit of the primary government, its component units, or its constituents.
- The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
- The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

If organization meets criteria the form must be reported to the district by August 1st annually.

Name of organization _____

Campus/Activity supported _____

What is the activity of your organization? _____

What is your organization's Tax ID number? _____

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

What is the balance of your organization's bank account, as of June 30? _____

What is your organization's fiscal year end? _____

Does your organization's gross receipt normally exceed \$50,000 per year? Yes No
(IRS defines 'gross receipts' as all revenues generated before subtracting any expenses.)

If yes, did you file a Form 990 and Schedule-A last year? Yes No

Date filed _____

If no, did you file a form 990-N? (**must be filed every 3 years**) Yes No

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

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

Printed Name and Title

Phone Number

Signature

Date

Return form to:
Era ISD – Administration
Office
108 Hargrove
Era, Texas 76238

**ERA INDEPENDENT SCHOOL DISTRICT CLUB SPONSOR
RESPONSIBILITY AFFIDAVIT
STUDENT ACTIVITY FUNDS (865 School Fund Account)**

According to the Texas Education Agency's Financial Accountability System Resource Guide (FASRG), an individual activity fund sponsor shall be responsible for managing their respective activity fund. This responsibility can include:

- ✓ Developing fund raising plans
- ✓ Monitoring the financial position of the activity fund
- ✓ Reviewing the activity fund financial statements
- ✓ Safekeeping activity fund money until it is deposited by the school district, and
- ✓ Other fiduciary responsibilities

As the sponsor for the _____ student activity fund, I certify that I will comply with the school district's activity policies and procedures. Specifically, I agree that I will:

- ✓ Conduct an annual election of officers and submit the list to my campus principal and the business office
- ✓ Submit a fund raising plan
- ✓ Conduct authorized fund raisers to include submission of an APPLICATION FOR FUND RAISING ACTIVITY & FUND RAISER PROFIT/LOSS STATEMENT to be determined after the fundraiser
- ✓ Collect, receipt and submit **all** funds to the Campus Secretary
- ✓ Comply with all school district purchasing policies and procedures to include:
 - Submitting a requisition for all expenditures
 - Obtain approval from student activity club members for all club purchases/ expenditures
 - Document receipt of goods/services and sign-off on all invoices
- ✓ Review, monitor and reconcile club account receipts and expenditures
- ✓ Return all club account records, such as fund raising forms, receipt books, etc. and submit to the Campus Secretary at the end of the school year.

Print Name

Signature

Club Account Name

Date

*****Student Activity Fund sponsors are to complete the blanks, keep a copy and return the original affidavit to the district Finance Office.***

**ERA INDEPENDENT SCHOOL DISTRICT CLUB SPONSOR
RESPONSIBILITY AFFIDAVIT
CAMPUS ACTIVITY FUNDS (461 ACCOUNT)**

According to the Texas Education Agency's Financial Accountability System Resource Guide (FASRG), an individual activity fund sponsor shall be responsible for managing their respective activity fund. This responsibility can include:

- ✓ Developing fund raising plans
- ✓ Monitoring the financial position of the activity fund
- ✓ Reviewing the activity fund financial statements
- ✓ Safekeeping activity fund money until it is deposited by the school district, and
- ✓ Other fiduciary responsibilities

As the sponsor for the _____ campus activity fund, I certify that I will comply with the school district's activity policies and procedures.

Specifically, I agree that I will:

- ✓ Submit a fund raising plain
- ✓ Conduct authorized fund raisers to include submission of an APPLICATION FOR FUND RAISING ACTIVITY & FUND RAISER PROFIT/LOSS STATEMENT to be determined after the fundraiser
- ✓ Collect, receipt and submit **all** funds to the Campus Secretary
- ✓ Comply with all school district purchasing policies and procedures to include:
 - Submitting a requisition for all expenditures
 - Document receipt of goods/services and sign-off on all invoices
- ✓ Review, monitor and reconcile club account receipts and expenditures
- ✓ Return all club account records, such as fund raising forms, receipt books, etc. and submit to the Campus Secretary at the end of the school year.

Print Name

Signature

Club Account Name

Date

*****Campus Activity Fund sponsors are to complete the blanks, keep a copy and return the original affidavit to the Finance Office.***

REFERENCES

Attorney General of Texas.....	texasattorneygeneral.gov	512-463-2100
Internal Revenue Service.....	www.irs.gov	800-829-1040
IRS – Exempt Organizations.....		877-829-5500
Secretary of State.....	www.sos.state.tx.us	512-463-5555
State Comptroller.....	comptroller.texas.gov	800-252-5555
Texas State PTA.....	txpta.org	800-825-5782
UIL.....	www.uiltexas.org	512-471-5883