



San Felipe Del Rio CISD

2026-2027 Booster Clubs and Parent Organization Guidelines

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Booster Clubs and Parent Organizations

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General Information



The Board recognizes the valuable services performed by Booster Clubs and Parent Organizations to support and enhance the educational progress of all San Felipe Del Rio CISD students.

The School District has Board Policies that must be followed by Booster Clubs and Parent Organizations:

Policy GE (Local) – Relations with Parent Organizations

District-affiliated school-support organizations and booster organizations, and other parent groups, 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]

The School District has Board Policies that must be followed by Booster Clubs and Parent Organizations (Continued):

Policy CDC (Local) – Other Revenues: Gifts and Solicitations

The Board has final authority to accept unsolicited gifts. Once accepted, a gift becomes the sole property of the District. The District shall not accept any gift that would violate or conflict with policies of or actions by the Board or with federal or state law. The Board may also consider whether the gift:

1. Has a purpose consistent with the District's educational philosophy, goals, and objects;
2. Places any restrictions on a campus or District program;
3. Would support a program that the Board may be unable or unwilling to continue when the donation of funds is exhausted;
4. Would result in ancillary or ongoing costs for the District;
5. Requires employment of additional personnel;
6. Requires or implies the endorsement of a specific business or product [see GKB for advertising opportunities];
7. Would result in inequitable funding, equipment, or resources among District schools or programs;
8. Obligates the District or a campus to engage in specific actions; or
9. Affects the physical structure of a building or would require extensive maintenance on the part of the District.

The School District has Board Policies that must be followed by Booster Clubs and Parent Organizations (Continued):

Policy GKD (Local) – Community Relations: Nonschool Use of School Facilities

The District shall permit non-school use of designated District facilities by organizations for educational, recreational, civic, or social activities when these activities do not conflict with school use or with this policy. Nonschool use shall be permitted only for organizations located within the District, which serve students and/or the community, and which meet community expectations for District schools. Approval shall not be granted for any purpose that would damage or modify school property or to any group that has damaged District property.

Note: See the following policies for other information regarding facilities use:

- Use by employee professional organizations: DGA
- Use of facilities for school-sponsored and school-related activities: FM
- Use by noncurriculum-related student groups: FNAB
- Use by District-affiliated school-support organizations: GE

The School District has Board Policies that must be followed by Booster Clubs and Parent Organizations (Continued):

Policy GKC – Community Relations: Visitors

Policy GKG – Community Relations: School Volunteer Program

If you will be volunteering on District property or for district sponsored events, please complete a Parent Volunteer application, as per Board Policy (once per school year). *Guardians of district students are exempt from filling out this form, unless they will be riding a bus with students. In that case, a completed form is required.*

Click [here](#) for the Volunteer Background Form.

Organization Guidelines



Each organization shall operate under a constitution and/or bylaws. An organization's bylaws provide the rules for how to operate.

Bylaws shall be submitted annually in September to the SFDRCISD Comptroller via email at alejandra.villarreal@sfdrcisd.org.

Due September 1, 2026

The Parent Organization or Booster Club should recommend the election of the following officers on an annual basis.

- › President
- › Secretary
- › Treasurer

A district employee CANNOT be a Treasurer or a Signatory (authorized signer) on the bank account.

A current listing of officers and designated check signers for each organization shall be submitted annually (September 1st) to the Comptroller email at alejandra.villarreal@sfdrcisd.org, copy isela.valdez@sfdrcisd.org and to the campus principal.

- › The business of the parent organization shall be conducted in an open meeting, with notification of all meetings provided to the membership and the sponsor. Minutes of all meetings should be kept in writing.
- › The minutes of the last meeting and the treasurer's report should be reported at each regularly scheduled meeting.
- › The treasurer's report should include a copy of the bank statement and bank reconciliation.
- › The minutes report shall be submitted to the Comptroller via email at alejandra.villarreal@sfdrcisd.org and to the campus principal following the approval of the minutes.

- › The campus Principal or Sponsor may not hold an office in their campus' parent or booster organization.
- › No law specifically prohibits a board member from serving as a booster club officer, but this is not a recommended practice. Serving in both capacities is very likely to lead to conflicting loyalties.
- › Similarly, an employee considering service as a booster club officer should be aware of the potential conflict of interest. TASB Model Policy DBD (LOCAL) requires an employee to notify his or her supervisor of any personal obligation or relationship that in any way creates a potential conflict of interest with the employee's job duties or the best interests of the district.
- › *Click [here](#) to see the document titled TASB Common Booster Club Questions on the SFDR-CISD Accounting website for further information.*



District Oversight

- › The District's designee for overseeing the activities of Booster Clubs is the campus Principal in conjunction with the appropriate Director (Athletic and/or Fine Arts) and the Coach/Sponsor of the campus organization.
- › As the responsible District employee, the Campus Principal and appropriate Director and Sponsor shall:
 - 1) approve the formation of any such organization;
 - 2) approve the constitution and bylaws of such organizations;
 - 3) ensure that an organization's sole function is to support the educational activities of the designated program area; and
 - 4) have the authority to disallow the continued association of any school program and booster organization that has been judged by the principal and respective director, if applicable, to be disruptive to the educational activities or goals of the program or group.



District Coaches/Sponsors

- › Every Booster Club will be required to work with the applicable District staff member
- › Coaches and Sponsors:
 - are answerable only to their immediate supervisors and ultimately to the Superintendent;
 - serve as advisors to the booster club and can provide any information needed to operate efficiently, appropriately and within the District's guidelines;
 - are not voting members of the Booster Club;
 - nor can they hold an office in the Booster Club.
 - Coaches and Sponsors have all authority, given to them by the District, over the operation of the team or group and the activities.

UIL Booster Club Guidelines



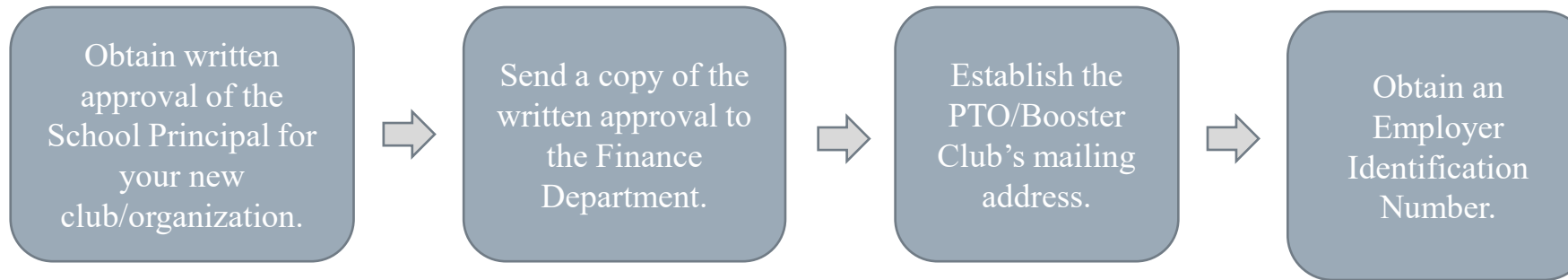
Every Booster organization in the district must be familiar with and conduct all its activities in compliance with requirements and limitations set out by the University Interscholastic League (UIL) in its Booster Club Guidelines. Please see [UIL Booster Club Guidelines](#).

The Superintendent is responsible for the entire UIL program. All School activities, organizations, events and personnel are under the jurisdiction of the Superintendent. Booster clubs must recognize this authority and work within a framework prescribed by the school administration.

Formation



Prior to becoming an official parent organization, be sure to complete the following steps:



Parent Organization and Booster Clubs are solely responsible for ensuring that their Parent Organization and Booster Club is in compliance with District policies and guidelines, UIL guidelines, and state and federal regulations. The District is not responsible for a Parent Organization or Booster Club not complying with the various policies, guidelines, and regulations.

Obtaining IRS Exempt Status

- Each Parent Organizations and Booster Clubs is independent of San Felipe Del Rio Consolidated Independent School District and responsible for completing the necessary filings with the IRS should it choose to obtain and maintain the “exempt organization” 501(c)(3) status.

The IRS requires that Form 990 (Return of Organization Exempt from Income Tax) be filed annually for public organizations recognized as tax-exempt with gross receipts of more than \$50,000.

- If a Parent Organization or Booster Club has not obtained tax-exempt status from the IRS, that Parent Organization or Booster Club is a taxable entity.

Taxable organizations operate under different guidelines than tax-exempt organizations and are required to submit Form 1120 (U.S. Corporation Tax Return) annually.

Federal and State Tax Information

- To sell any taxable items within the State of Texas, a company, organization, or person must apply for a Sales Tax Permit.
- Before obtaining a Sales Tax Permit, a Parent Organization and Booster Club must first obtain an Employer Identification Number (EIN) from the Internal Revenue Service (IRS) to establish its identity as an organization.
- Parent Organization and Booster Clubs should obtain a Texas Sales Tax Permit if you intend to sell goods or taxable services in Texas by submitting the completed application to the Texas State Comptroller's Office.

Financial Management



The officers of the organization shall be responsible for proper administration of their funds including accounting, safeguarding and disbursement of funds, in accordance with federal and state law and local policy.

Parent organizations are fully responsible for all taxes, debts, and other financial commitments incurred by the organization.



Most of the reporting requirements of a Parent Organization and Booster Club are dependent on the financial records kept; therefore, the office of Parent Organization and Booster Club Treasurer is an extremely important and vital position that should not be taken lightly.

The Treasurer is ultimately responsible for assuring that all financial records are maintained accurately for the Parent Organization and Booster Club.

Parent Organizations and Booster Clubs should establish and maintain files of financial records, bank statements, tax records, etc. for a minimum of five years. These files should be transferred to successive administrations of the organization each year.



Bank Account

- Each Parent Organization or Booster Club must have its own bank account with its own employer identification number.
- The financial records for the Parent Organizations and Booster Clubs must be balanced monthly. This includes a monthly bank reconciliation and review of outstanding checks and deposits in transit. Review the reconciled bank statements and canceled checks to determine that:
 1. Disbursements have been properly documented with an invoice or receipt,
 2. Disbursements have been properly approved,
 3. Checks have been properly signed,
 4. Checks have been deposited or cashed by the payee indicated and that no information on the face of the check has been altered, and
 5. Compare cash receipts and deposits to the bank statement, and
 6. Checks have been accounted for in the proper sequence (no missing checks).
 7. Debit card transactions are allowable; proper documentation is required

Receipts and Disbursements

- Cash receipts should be issued for all money received.
- All disbursements should be made by pre-numbered checks or debit card transactions from the organization's bank account.
- Original invoices and receipts should be provided as support for all disbursements (check or debit card transactions).
- It is required that parent organizations submit records to be audited annually by an Audit Committee composed of at least three qualified members of the organization who are not signatories on the organization's bank account.
- **No refunds are allowed without prior approval of the Comptroller. Refunds will be reviewed on a case-by-case basis.**

E-Payment Systems

(Cash App, Venmo, PayPal, etc.)

- E-payment systems can be utilized by Booster organization with written approval from District Comptroller.
- E-payment system must be a verified business account linked to the Booster clubs official EIN number and Booster organization bank account—**NEVER LINKED TO A VOLUNTEER'S OR SPONSOR'S PERSONAL BANK ACCOUNT.**
- This account must follow the same financial record-keeping and transaction practices as the Booster club's bank account to ensure accurate reconciliation.
- Using e-payment systems requires the Booster club to be aware of all compliance with the district's financial controls, UIL Guidelines for Booster Clubs, and state/federal guidelines.

Fundraising Guidelines

- Parent Organizations and Booster Clubs should conduct fundraising activities to benefit the entire student group and activities.
- Before any fundraising activity occurs, Parent Organizations and Booster Clubs should decide whether a fundraiser is a Parent Organization or Booster Club fundraiser (money is deposited directly into the Parent Organizations and Booster Clubs bank account) or whether it is a school fundraiser (money is deposited directly into the District's student activity fund account for that student group).
- All fundraising activities require prior approval from the principal or the designated liaison. This provides the campus with knowledge of the activities planned.
- The Booster Club fundraising form must be submitted and approved prior to your fundraiser beginning.

Fundraising Guidelines FAQ

- Can a booster raise money through charitable raffles?
 - Under the state Charitable Raffle Enabling Act, only a “qualified nonprofit organization” may conduct raffles to benefit a district or a specific school. A booster club must therefore meet the requirements of the Act to qualify to hold raffles. The Texas Lottery Commission (TLC) is the agency that monitors charitable raffles.
 - The Charitable Raffle Enabling Act (CREA) defines a raffle as **“the award of one or more prizes by chance at a single occasion among a single pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize.”**
 - Additionally, the organizations allowed to conduct a raffle are:
 - a qualified religious society that has been in existence in Texas for at least 10 years;
 - a qualified volunteer fire department that operates firefighting equipment, provides fire-fighting services and that does not pay its members other than nominal compensation;
 - a qualified volunteer emergency medical service that does not pay its members other than nominal compensation;
 - **or a qualified 501(c) tax-exempt, nonprofit organization that has been in existence for at least three years may hold raffles in Texas**
 - Individuals and for-profit businesses may not hold raffles.
 - Additional information can be found at:
<https://www.texasattorneygeneral.gov/divisions/charitable-trusts/charitable-raffles-and-casinopoker-nights>
 - The District accounting office must have a copy of the IRS letter designating your Booster club as a current 501(c) tax-exempt organization for the past three years in order for raffle to be approved.

Fundraising Guidelines FAQ Continued

- May a booster club hold a bingo or loteria fundraiser?
 - Due to the numerous restrictions required for an entity to obtain and manage bingo licensing, San Felipe Del Rio CISD **will not** allow bingo/loteria fundraisers.

Click [here](#) to see the document titled TASB Common Booster Club Questions on the SFDR-CISD Accounting website for further information.

Fundraising

› Individual Student Accounts

- Not allowed

› Student Participation and/or Quotas

- Can't require participation or minimum sales.

› Raffles

- Raffles are regulated by the Charitable Raffle Enabling Act.
- Each Booster organization may hold no more than four raffles per year and only one at a time;
- Only members of the Booster 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.

Gifts

- › Individual gifts to student are not allowed
 - Individual gifts to students may incur eligibility penalties
 - UIL provides funds for letterman jackets gifted to students by district
 - Perpetual plaques (not individualized) are allowed
 - Scholarship awards are not considered gifts

In Summary, Booster Clubs/PTA's Shall:

- › Be voluntary and serve as support organization ONLY
- › Encourage involvement from parents and community stakeholders
- › Use school facilities with approval from the District
- › Obtain Principal approval of all fundraisers and submit officer info to the district
- › Submit a copy of financial report to the Comptroller 30 days after end of booster club's fiscal year
- › Submit annual budget to Principal by beginning of school year
- › Public/Open 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

In Summary, Booster Clubs/PTA's 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 SFDR-CISD employer ID number or sales tax-exempt status
- › Use SFDR-CISD 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



PRIMARY CONTACT INFORMATION

- › Comptroller – Alejandra Villarreal
830-778-4024 alejandra.villarreal@sfdr-cisd.org
- › Accounts Payable Activity Funds Clerk – Isela Valdez
830-778-4025 isela.valdez@sfdr-cisd.org

QUESTIONS?