

***EXHIBITS AND  
FORMS***

***Report Type A***  
**BOOSTER CLUB**  
**AUDIT COMMITTEE INSTRUCTIONS**

***Page 1 of 1***  
(proper and correct with no exceptions)

**EXAMPLE**

**Clear Creek High School Spirit Booster Club**  
**AUDIT COMMITTEE REPORT**  
**FOR THE TIME PERIOD**  
**July 1, 2004 through June 30, 2005**

The financial data contained in the following financial statement(s) for the time period of July 1, 2004, through June 30, 2005, have been audited in detail by the Audit Committee members named below. These members agree that these financial statements are proper and correct to the best of our knowledge. No exceptions were noted during the review.

|              |       |           |       |
|--------------|-------|-----------|-------|
| _____        | _____ | _____     | _____ |
| Printed Name | Title | Signature | Date  |

|              |       |           |       |
|--------------|-------|-----------|-------|
| _____        | _____ | _____     | _____ |
| Printed Name | Title | Signature | Date  |

|              |       |           |       |
|--------------|-------|-----------|-------|
| _____        | _____ | _____     | _____ |
| Printed Name | Title | Signature | Date  |

|              |       |           |       |
|--------------|-------|-----------|-------|
| _____        | _____ | _____     | _____ |
| Printed Name | Title | Signature | Date  |

**Report Type B**  
**BOOSTER CLUB**  
**AUDIT COMMITTEE INSTRUCTIONS**

*Page 1 of 1*  
(proper and correct with immaterial exceptions)

**EXAMPLE**

**Clear Creek High School Spirit Booster Club**  
**AUDIT COMMITTEE REPORT**  
**FOR THE TIME PERIOD**  
**July 1, 2004 through June 30, 2005**

The financial data contained in the following financial statement(s) for the time period of July 1, 2004, through June 30, 2005, have been audited in detail by the Audit Committee members named below. These members agree that these financial statements are proper and correct, except for the following exceptions.

Check #12586 cleared the bank for \$25.20 instead of \$2.52.

Check #12688 did not have 2 authorized signatures as required by the Booster Club by-laws. The check only contained 1 authorized signature.

The Program Ad Expense account contains six expenses that did not have the related invoices as documentation for the expense. The undocumented expenses totaled \$42.87.

|                       |                |                    |               |
|-----------------------|----------------|--------------------|---------------|
| _____<br>Printed Name | _____<br>Title | _____<br>Signature | _____<br>Date |
|-----------------------|----------------|--------------------|---------------|

|                       |                |                    |               |
|-----------------------|----------------|--------------------|---------------|
| _____<br>Printed Name | _____<br>Title | _____<br>Signature | _____<br>Date |
|-----------------------|----------------|--------------------|---------------|

|                       |                |                    |               |
|-----------------------|----------------|--------------------|---------------|
| _____<br>Printed Name | _____<br>Title | _____<br>Signature | _____<br>Date |
|-----------------------|----------------|--------------------|---------------|

|                       |                |                    |               |
|-----------------------|----------------|--------------------|---------------|
| _____<br>Printed Name | _____<br>Title | _____<br>Signature | _____<br>Date |
|-----------------------|----------------|--------------------|---------------|

***Report Type C***  
**BOOSTER CLUB**  
**AUDIT COMMITTEE INSTRUCTIONS**

*Page 1 of 2*

(not proper or correct due to material exceptions)

**EXAMPLE**

**Clear Creek High School Spirit Booster Club**  
**AUDIT COMMITTEE REPORT**  
**FOR THE TIME PERIOD**  
**July 1, 2004 through June 30, 2005**

The financial data contained in the following financial statement(s) for the time period of July 1, 2004, through June 30, 2005, have been audited in detail by the Audit Committee members named below. These members agree that these financial statements are not proper and correct, due to the following exceptions.

No documentation of cost existed for the 100 new uniforms purchased.

Checking and savings accounts were not reconciled during the year.

Only one (1) authorized signature appeared on all checks written instead of the two (2) required authorized signatures.

To prevent the above exceptions from occurring in the future, the following steps should be taken:

Documentation of all expenses, such as an invoice, should be received prior to payment of expenses. Documentation should be kept with the other Booster Club records.

All bank accounts should be reconciled on a monthly basis.

All checks issued should be signed by a least two authorized persons.

(not proper or correct due to material exceptions)

**EXAMPLE**

**Clear Creek High School Spirit Booster Club  
AUDIT COMMITTEE REPORT  
FOR THE TIME PERIOD  
July 1, 2004 through June 30, 2005**

|                       |                |                    |               |
|-----------------------|----------------|--------------------|---------------|
| _____<br>Printed Name | _____<br>Title | _____<br>Signature | _____<br>Date |
| _____<br>Printed Name | _____<br>Title | _____<br>Signature | _____<br>Date |
| _____<br>Printed Name | _____<br>Title | _____<br>Signature | _____<br>Date |
| _____<br>Printed Name | _____<br>Title | _____<br>Signature | _____<br>Date |

**Clear Creek High School Spirit Club  
CASH BASIS FINANCIAL REPORT  
From July 1, 2004 through June 30, 2005**

Beginning Cash Balance as of July, 1, 2004 \$5,235.46

**INCOME**

|                               |                   |             |
|-------------------------------|-------------------|-------------|
| Concession Stand Sales        | \$2,111.42        |             |
| Fall Dance                    | \$1,125.22        |             |
| Membership Dues (225 members) | \$5,625.00        |             |
| Program Ad Sales              | \$1,502.25        |             |
| T-shirt Sales                 | <u>\$3,375.00</u> |             |
| Total Income                  |                   | \$13,738.89 |

**EXPENSES**

|                           |                   |            |
|---------------------------|-------------------|------------|
| Concession Stand Supplies | \$1,355.77        |            |
| Fall Dance Expense        | \$577.92          |            |
| Miscellaneous Supplies    | \$450.77          |            |
| Postage                   | \$236.29          |            |
| Program Ad Expense        | \$742.88          |            |
| Cost of T-shirts          | <u>\$2,250.00</u> |            |
| Total Expenses            |                   | \$5,613.63 |

**Ending Cash Balance as of June 30, 2005 \$13,360.72**

Cash Basis Financial Report Prepared By:

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**BOOSTER CLUB  
FINANCIAL CERTIFICATION**

To the best of my knowledge, \_\_\_\_\_  
(PTA or Booster Club name)

total **gross receipts** (income)

\_\_\_\_\_ *do not* exceed \$25,000.

\_\_\_\_\_ *does* exceed \$25,000  
(note: if your annual gross receipts are normally greater than \$25,000, the  
Booster Club must file the IRS Form 990 or Form 990 EZ.

for the fiscal year ending \_\_\_\_\_.

\_\_\_\_\_  
(PTA/Booster Club Officer) (Title) (Date)

\_\_\_\_\_  
(PTA/Booster Club Officer) (Title) (Date)

Forward completed Financial Certification to **The Internal Audit Department no later than August 1, 2005**

**Clear Creek Independent School District  
Christie Erickson, Internal Audit  
2425 East Main Street  
League City, TX 77573**

**NOTE:** Instructions for Form 990 and Form 990 EZ can be found on the IRS website at [www.irs.gov](http://www.irs.gov) under forms and publications.

**EXHIBIT A**

**BOOSTER CLUB REGISTRATION  
(NEW BOOSTER CLUB)**

To: \_\_\_\_\_ Campus: \_\_\_\_\_  
(Principal)

Re: Authorization to form a parent support organization/booster club.

Name of Organization:  
\_\_\_\_\_

Purpose of Organization:  
\_\_\_\_\_

Organization to be supported:  
\_\_\_\_\_

Number of parent supporters:  
\_\_\_\_\_

Please submit a roster of members upon approval by the principal. Please provide home addresses, and day and evening phone numbers for all officers.

President:  
\_\_\_\_\_

Vice President:  
\_\_\_\_\_

Treasurer:  
\_\_\_\_\_

Secretary:  
\_\_\_\_\_

A copy of the booster organization's Constitution and Bylaws is to be submitted with this registration form.

Financial statements attached:  
\_\_\_\_\_

Submitted by:  
Date: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_  
(President)

\_\_\_\_\_  
(Second Officer)

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Notary Public in and for the State of Texas  
Texas

---

Notary Public in and for the State of

---

Date Commission Expires

---

Date Commission Expires

(Notary Seal)

(Notary Seal)

Accepted by:

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(Principal)

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(Program Sponsor)

**EXHIBIT B**

**BOOSTER CLUB REGISTRATION  
(CONTINUING BOOSTER CLUB)**

\_\_\_\_\_ recognizes the authority of  
(Campus)  
\_\_\_\_\_ to conduct student and organization related activities  
(Booster Club/Organization)  
for the benefit of \_\_\_\_\_.  
(Sponsored Program)

This registration is effective for the school year beginning \_\_\_\_\_ and ending June 30, \_\_\_\_\_. The signatures affixed below signify acceptance of all Clear Creek Independent School District policies, University Interscholastic League regulations, and Texas State laws regarding administration of booster clubs.

Date: \_\_\_\_\_  
\_\_\_\_\_  
(President)

Date: \_\_\_\_\_  
\_\_\_\_\_  
(Second Officer)

\_\_\_\_\_  
Notary Public in and for the State of Texas

\_\_\_\_\_  
Notary Public in and for the State of Texas

\_\_\_\_\_  
Date Commission Expires  
  
(Notary Seal)

\_\_\_\_\_  
Date Commission Expires  
  
(Notary Seal)

Date: \_\_\_\_\_  
\_\_\_\_\_  
(Principal)

Date: \_\_\_\_\_  
\_\_\_\_\_  
(Program Sponsor)

**EXHIBIT C**

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
REQUEST FOR APPROVAL OF ORGANIZATION  
FUND RAISER  
Parent/Support Organizations**

To: (Principal)\_\_\_\_\_

Campus:\_\_\_\_\_

Organization:\_\_\_\_\_

Type of Activity/Product to be sold:\_\_\_\_\_

Vendor:\_\_\_\_\_

Estimated profit from this fund raiser: \$\_\_\_\_\_

Profit to be used for:\_\_\_\_\_

Dates: Beginning\_\_\_\_\_ Ending\_\_\_\_\_

Parent Group Chairperson:\_\_\_\_\_ Date:\_\_\_\_\_

Signature of Sponsor:\_\_\_\_\_ Date:\_\_\_\_\_  
(if applicable)

Signature of Principal:\_\_\_\_\_ Date:\_\_\_\_\_

Exceptions to Board Policy FJ (LOCAL) shall receive approval in writing from the building Principal and the appropriate Assistant Superintendent.

Assistant Superintendent:\_\_\_\_\_ Date:\_\_\_\_\_

All fundraiser requests must be submitted to the Principal for his/her approval in the spring semester of the preceding school year or no later than October 15 of the current school year.

**EXHIBIT D**

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
FUND RAISER FINANCIAL RECAP  
Parent/Support Organizations**

Description of Fund Raiser: \_\_\_\_\_

Program/Sponsor:  
\_\_\_\_\_

Date of Activity:  
\_\_\_\_\_

Multiple days of fund raising should generate funds each day and should be accounted for accordingly.

**TOTAL EXPENSES OF FUND RAISING ACTIVITY**

**Inventory Reconciliation:**

Total number of items for sale: \_\_\_\_\_

Actual number of items sold: \_\_\_\_\_

Number of items unaccounted for: \_\_\_\_\_

**Income Reconciliation:**

Actual number of items sold: \_\_\_\_\_

Sale price per item: \_\_\_\_\_

Total Sales: \_\_\_\_\_

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

Verified by: \_\_\_\_\_ Date: \_\_\_\_\_  
Treasurer

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_  
President

Fundraiser recaps must be submitted to the Bookkeeper no later than two weeks after the completion of the fundraiser.

**EXHIBIT E**

**BOOSTER CLUB  
CHECK REQUEST FORM**

Date: \_\_\_\_\_

Please make check payable to: \_\_\_\_\_  
\_\_\_\_\_

Amount: \$ \_\_\_\_\_

Reason for Expenditure: \_\_\_\_\_  
\_\_\_\_\_

Please attach all receipts to this form.

Request made by: \_\_\_\_\_

Check request approved by: \_\_\_\_\_

Check #: \_\_\_\_\_

**SAMPLE ONLY**

**EXHIBIT F**

**BOOSTER CLUB  
CONSTITUTION/BYLAWS  
CONSTITUTION**

ARTICLE I           The name of this organization shall be the

\_\_\_\_\_

ARTICLE II           The purpose and aim of this non-profit organization is to:

Section I           Raise monies for an annual \_\_\_\_\_  
scholarship.

Section II           Raise monies for the enhancement and development of  
the

\_\_\_\_\_ program for all  
students.

ARTICLE III           MEMBERSHIP:

Section I           Membership in the

\_\_\_\_\_

\_\_\_\_\_, shall be  
open to any person interested in the enhancement and  
development of the \_\_\_\_\_ program for all  
students.

Section II           The title Honorary Membership may be conferred upon  
any man or woman whom the organization desires to  
honor.

ARTICLE IV           OFFICERS:

The officers of this organization shall be a President, Vice President,  
Secretary, and a Treasurer. All officers shall be active members in  
good standing with a student active in the \_\_\_\_\_  
program.

ARTICLE V           MEETINGS:

Section I           Meetings of the organization shall be held

\_\_\_\_\_

Section II Special meetings may be called by the President. The President shall call a special meeting upon written request of five (5) members. No business can be transacted at a called meeting except that for which the meeting was called.

ARTICLE VI AMENDMENTS:

This constitution may be amended at any regular meeting of the organization by a vote of active members present, provided that the proposed amendment has been submitted in writing to the President.

**SAMPLE ONLY**

**BYLAWS**

ARTICLE I MEETINGS

Section I The order of business shall be as follows:

- A. Call to Order
- B. Program
- C. Reading of Minutes
- D. Report of Treasurer
- E. Report of Committees
  - 1. Standing Committees
  - 2. Special Committees
- F. Unfinished Business
- G. New Business
- H. Announcements
- I. Coach has floor
- J. Game film viewing
- K. Adjournment

Section II Roberts Rules of Order Revised shall be parliamentary authority.

ARTICLE II DUTIES OF OFFICERS:

Section I The president shall preside at all meetings of the organization and perform all duties pertaining to the office. He/she shall, with the approval of the Board and members, appoint all standing and special committees, and he/she shall be an ex-officio member of all committees.

Section II The vice president shall aid the president with all duties pertaining to the office. He/she shall in the absence of the president, perform all duties of the office of the

president. He/she shall serve as chairman of the Audit Committee and shall furnish the Board and members with the findings of said audit. He/she shall be an ex-officio member of all committees.

Section III The secretary shall keep an accurate record of all the proceedings of the organization and shall furnish the president copies of all minutes to be filed with the appropriate school board members. He/she shall conduct all correspondence of the organization as directed by the president, issues notices of all meetings of the organization, and shall read all communication directed to the organization at its scheduled meeting time.

**SAMPLE ONLY**

Section IV The treasurer shall keep accurate records on the organization fund raising and purchases. Books will be of audit quality to pass an annual audit by the school district or IRS authority. Accounts should be reconciled monthly, annual state sales tax reports filed and income tax reports to the IRS to be filed annually. Supply the president with monthly balance sheets on the organization's funds balance. Process checks for organization's purchases as approved by President. Checks require the President's signature and one other authorized signee.

**ARTICLE III**

**ELECTION OF OFFICERS:**

The president shall appoint a nomination committee of three (3) active members at the December meeting. Booster club members interested in one of the Board positions will be required to contact one of the three (3) nomination committee members to place their name on the ballot. Nominations from the floor will be excepted as a write in on the secret ballot issued at the January meeting. However, if there is only one candidate for any office, the election for that office may be by voice. A majority vote constitutes an election to that position. Newly elected officers shall be installed at the March meeting. Term of office shall be for one year, commencing July 1 and ending June 30 of the following year.

No officer shall serve in the same capacity for more than two (2) years. Vacancies during the year shall be filled by special elections.

**ARTICLE IV**

**DUES:**

Dues in the amount of \$15.00 per family shall be paid to the membership committee chairperson who will turn over funds to the treasurer.

## ARTICLE V

### COMMITTEES:

There shall be standing committees elected at the time board member elections occur. The president retains the right to appoint any member in good standing to any committee created after elections which are held in March, or fill any vacancy during that calendar year.

- A. Revisions Committee
- B. Audit Committee
- C. Nomination
- D. Fund Raising Committee
  - 1. Ads/Program Sales
  - 2. Shirts/Hats etc.
  - 3. Spaghetti Dinner
  - 4. Silent Auction
  - 5. McDonald Pancake
  - 6. Varsity Banquet
  - 7. Scholarship

**SAMPLE ONLY**

- E. Team Level Representative
  - 1. Varsity
  - 2. Jr. Varsity
  - 3. Sophomore
  - 4. Freshman
  - 5. Freshman

## ARTICLE VI

### AMENDMENTS:

These bylaws may be amended at any regular meeting of the organization by a vote of the membership in attendance with at least (5%) of the active members present, provided that the proposed amendments shall have been submitted in writing to the Revision Committee and President for study.

