

# **Southwest Aquatic Center Booster Club**

## **Mission Statement**

Our mission is to provide a safe, inclusive, and innovative aquatic environment where individuals of all ages and abilities can thrive. By offering state-of-the-art equipment and comprehensive programs in swimming, diving, water polo, and other aquatic sports, we aim to foster physical fitness, skill development, and a lifelong love of water-based activities. Our commitment is to empower our community through high-quality training, wellness opportunities, and recreational experiences that promote health, safety, and personal growth.

## **Vision**

To be a premier aquatic center recognized for its excellence in swimming, diving, water polo, and aquatic training, where individuals of all abilities can achieve their highest potential. We envision a community where water sports and aquatic wellness are accessible to all, fostering a culture of teamwork, personal achievement, and lifelong health. Through innovation, top-tier facilities, and expert guidance, we aim to inspire a passion for aquatic sports and set the standard for aquatic education and recreation.

## **SECTION 1: GENERAL PURPOSES**

The Southwest Aquatic Center Booster Club, hereinafter referred to as “Booster Club,” is a committee of the Board of Parents, Coaches, and Community Members. The purpose of the Booster Club is to act on behalf of the Aquatic Center Programs (ACP) to provide direct support for the swim, dive, and water polo team coaching staff and team members, as well as community classes.

To accomplish this mission, the Booster Club shall work with the Aquatic Center Director and/or the team’s coaching staff and employees to:

- a) Assist the coach with volunteers for events.
- b) Maintain funds and a budget for the benefit of the ACP.

The Booster Club is not to function or appear to function as a separate entity. The Booster Club, as a committee of the Aquatic Center, has the right to proceed under a “non-profit status.” However, the Booster Club is not permitted to represent itself in any other capacity, nor is it allowed to contractually bind the Aquatic Center without the prior approval of the Executive Committee.

## **SECTION 2: PROGRAMMING AND POLICIES**

### **Section 2.1:**

The programs of the Booster Club may include fundraising, conduct of competitions, promotion of the program, social media promotion in conformity with **ACP** policies and guidelines. All funds raised by, or held by, the Booster Club remain the sole property of **SW Aquatic Center Booster Club**, and not any individuals or participants therein.

### **Section 2.2:**

The Booster Club shall be non-commercial, non-sectarian and non-partisan. The name of the Booster Club and the names of its officers in their official capacities shall not be used in any connection with a commercial concern or with any partisan interest or for any other purpose other than the regular work of the organization.

### **Section 2.3:**

The Booster Club may not seek to direct the administrative activities or exert any control over the policies, activities or procedures of **SW Aquatic Center**, its teams, or the teams' coaching staff.

### **Section 2.4:**

The Booster Club may cooperate with other agencies and organizations active in aquatics provided they make no commitments that bind the Booster Club beyond the current year.

### **Section 2.5:**

The Booster Club will adhere to and follow all rules and regulations placed upon it by the Aquatic Center Booster Club bylaws.

## **SECTION 3: BOOSTER CLUB MEMBERSHIP**

### **Section 3.1:**

Membership of the Booster Club shall be open to parents/legal guardians of currently registered and enrolled competitive athletes and community members that participate in the Aqua Fitness Programs. Persons interested in the objectives of the organization may attend meetings and participate in activities as approved by the booster club.

### **Section 3.2:**

All members shall be voting members and agree to uphold the policies of the Booster Club. The Booster Club may, by majority vote of those present at any regular constituted meeting, terminate the membership of any member who violates any article of the Bylaws.

**Section 3.3:**

The membership year shall begin on September 1, and end on August 31.

**Section 3.4:**

Payment of dues may be a condition of Booster Club membership. Dues may be assessed by the Booster Club in addition to enrollment.

**ARTICLE 4: BOOSTER CLUB COMMITTEE OFFICERS**

**Section 4.1: Composition of Officers**

The officers of the Booster Club shall be the Chairman, Vice Chairman, Secretary, Treasurer, Volunteer Coordinator, Procurement Officer and the Aquatic Center Director (or designee) and one additional designee of the head coach.

**Section 4.2: Election of Officers**

The Chairman, Vice Chair, Secretary, Treasurer, Volunteer Coordinator, and Procurement Officer shall be elected by a majority vote of the membership present at the meeting of the election. It is preferred that the five elected officers are representative of different teams and clubs. The election of officers will occur at a regular meeting of the Booster Club in May of each year. Each member of the Booster Club shall be entitled to one vote. In the event that the newly elected Booster Club Chairman is not approved by the Board of Directors, a new vote by the Booster Club must be held and that new candidate must then be put to the Board of Directors for approval.

**Section 4.3: Term of Office**

Officers shall be elected for two years and are limited to two consecutive terms in the same office. Terms are to run beginning on June 1 through May 31 each year. If there are no nominations for an officer, the current person in that seat can stay on another year.

**Section 4.4: Duties**

Officers shall assume their official duties at the next meeting following their election and shall serve for a term continuing until the last regular meeting of the membership of the following year and the election of their successors. No elected officer shall serve more than two (2) consecutive terms in the same office.

#### **Section 4.5: Chairman**

The Chairman shall:

- a) Prepare and distribute, after consultation with and in conjunction with the Aquatic Center Director or designee, the agenda for all meetings, as well as preside over all Booster Club or Executive Committee Meetings;
- b) Convene Executive Committee meetings when necessary and with agreement from the Aquatic Center Director;
- c) Be responsible for bringing all action of the Booster Club for review and/or approval;
- d) The Chairman and the Treasurer cannot be related by marriage or blood.

#### **Section 4.6: Vice Chair**

The Vice Chair shall:

- a) Perform all duties of the Chairman if the Chairman is unable to perform them;

#### **Section 4.7: Secretary**

The Secretary shall:

- a) Keep the minutes and records of all the meetings of the Booster Club and other official business of the Booster Club, including a list of members in attendance;
- a) Have on hand, for reference at each meeting, a copy of these Operating Procedures, the agenda prepared for such meetings, the minutes of the previous meetings, and a list of all standing committees, ad hoc committees and their chairpersons;
- c) Prepare a summary of each Booster Club meeting for distribution to the membership and for posting in a location accessible to any interested party;
- d) Have custody of the books and records of the Booster Club other than those items normally in the custody of the Treasurer.

#### **Section 4.8: Treasurer**

The Treasurer shall:

- a) Keep an accurate record of all disbursement requests, receipts and expenditures;
- b) Present a financial statement to include income, expenses and account balances booster club meetings and at the request of the Executive Committee;
- c) Ensure that all organization funds are maintained in a bank or savings and loan association insured deposit account as directed by the Treasurer of the Aquatic Center Booster Club.
- d) Maintain financial records and file an accounting monthly with the Booster Club Committee;
- e) Relinquish the books to the new treasurer following the May election;

- f) Pay out funds in accordance with the approved budget as authorized by the membership, with the provision that all checks above \$500 must be cosigned by another member of the Booster Club Executive Committee,
- g) Receive and deposit earned funds into the Booster Club Bank Account;

**Section 4.9: Volunteer Coordinator**

The Volunteer Coordinator shall:

- a) Recruit volunteers for all games and tournaments hosted at the SWAC;
- b) Present monthly schedules to members and officers for volunteer opportunities;
- c) Send reminders to all members regarding meetings and events;
- d) Keep volunteer records and present at monthly SWACBC meetings;

**Section 4.10: Procurement Officer**

The Procurement Officer shall:

- a) Keep an accurate record of all inventory for concessions and merchandise;
- b) Oversee purchases and fully stocking concession stand;
- c) Contact vendors to restock and order merchandise;
- d) Keep records of monthly expenses and report to the treasurer monthly;

**Section 4.11: Member at Large**

The Member at large shall:

- a) Shall be called in case there is a tie;

**Section 4.12: Resignation**

Any officer may resign at any time by giving written notice of such resignation to the Executive Committee of the Booster Club.

**Section 4.12: Removal**

The removal of a member of the Executive Committee must be approved by majority vote of the officers. Any such officer shall not be entitled to vote on his or her removal. Any ad hoc committee chairman may be removed by majority vote of the Executive Committee.

**Section 4.13: Filling Vacancies**

Any vacancy of an office shall be filled by a majority vote of the Executive Committee.. Any officer so appointed shall stand for election at the May general meeting of the booster club membership. The completion of an unfulfilled term of office will not count against the term limits in Section 4.3.

**SECTION 5: MEETINGS AND OPERATING YEAR**

### **Section 5.1: Regular Meetings**

The number, dates, and time of meetings shall be determined by the Executive Committee with the consent and agreement of the Head Coach. There shall be no less than eight (8) regular meetings a year, including a meeting in May to hold officer elections and a meeting in August to approve the budget. The Secretary shall, at least ten (10) days prior to any meeting, give written notice of the date, place and time of the meetings generally provided to members in newsletters or other publications. The written notice shall state the purpose(s) for the meeting.

### **Section 5.2: Conduct of Meetings**

Booster Club meetings shall generally be conducted in accordance with Roberts Rules of Order. Meetings shall be conducted by the Chairman and in his/her absence the Aquatic Center Director or designee. Meetings shall not be conducted in the absence of both officers. The presiding officer shall have the final decision on all matters of procedure. Additionally, all agendas shall include at a minimum:

- a) Call to Order
- b) Reading and approval of prior minutes
- c) Reports from: Treasurer and Committees
- d) Old Business
- e) New Business
- f) Conclusion

### **Section 5.3: Voting**

Motions shall be carried by a majority vote of the Booster Club members present at a membership meeting with a quorum being established. A quorum shall consist of no less than ten (10) members, two (2) of whom must be officers in order to proceed to vote on business matters.

### **Section 5.4: Budget - Operating Year**

The operating year of the organization for budgeting purposes shall be June 1st until May 31st, or as directed by the Booster Club Board.

### **Section 5.5: Attendance at Booster Club Meetings**

Meetings of the Booster Club are open to any person who is interested in the activities of the Booster Club. However, the Chairman or, in the absence of the Chairman, the Vice Chairman at the Booster Club meeting, shall have the power to order the removal of any person who is disrupting the orderly conduct of business of the meeting. In addition, the Officers shall be entitled to go into executive session to consider any matter which the Officers believe to be of a sensitive nature.

## **SECTION 6: COMPOSITION OF EXECUTIVE AND SUB-COMMITTEES**

### **Section 6.1: Booster Club Executive Committee**

The Executive Committee shall be chaired by the Chairman of the Booster Club, with additional members to be the Treasurer, Secretary, Aquatic Center Director or designee and one additional designee of the Aquatic Center Director. The Executive Committee shall transact necessary business in the intervals between membership meetings and such other business as may be referred to by the organization. Special meetings of the Executive Committee may be called by the Chairman or by a majority of the members of the Executive Committee. Decisions of the Executive Committee shall be carried by a majority vote of the members of the Executive Committee present.

### **Section 6.8: Ad Hoc Committees**

The Executive Committee may from time to time designate one or more ad hoc committees with such responsibilities as the committee may determine. Each ad hoc committee will have either a specified duration or, if no duration is specified, shall continue indefinitely until it becomes inactive. Each ad hoc committee will consist of a chairperson appointed by the Executive Committee and any other persons selected by the chairperson of the Ad Hoc Committee who are interested in the activities of the Booster Club and who volunteer to become involved in the activities of that particular ad hoc committee.

### **Section 6.9: Limitations of Authority**

No committee or subcommittee and no member of such committee or subcommittee, shall have power or authority to bind or obligate the Booster Club without the express authorization of the Booster Club. Each committee and subcommittee shall act as to the matters within its jurisdiction and shall obtain the approval of the Executive Committee before any business is transacted or program instituted on behalf of the Booster Club.

## **SECTION 7: AMENDMENTS**

These rules and procedures may be amended by the Booster Club Members at any time, or upon the request of the Booster Club. Amendments proposed from the Booster Club require that a regular or special meeting of the membership be held and a two-thirds majority vote of members present and voting for the passage of the proposed amendment, provided that the members have been notified at least ten (10) days prior to such regular or special meeting that such amendment will be voted upon. Upon approval by the membership, all amendments must be approved by the Booster Club Board before the amendment is finalized and enacted.

## **SECTION 8: SEVERABILITY/DISSOLUTION**

If any provision of these rules and procedures are found, in any action, suit or proceeding, to be invalid or ineffective, the validity and the effect of the remaining provisions shall not be affected. In the event that the Booster Club is dissolved, all of its assets shall be distributed in accordance with the decisions or plan made by the Booster Club Board. Dissolution may occur through a majority vote of the Board of Directors.

## **OTHER REQUIREMENTS**

The Aquatic Center Director must approve on-campus activities, including meeting times, place, dates, fundraisers and activities. Such activities cannot conflict with school schedules or activities, district policies or financial procedures, and must be in accordance with Texas 14 of 29 12/29/11 Education Agency (TEA) and University Interscholastic League (UIL) guidelines. These will take precedence over Booster Club activities.

Failure to follow policies and procedures of the District may result in refusal by the campus principal to allow related activities on the campus.

All meetings shall be public and announced in advance in accordance with the bylaws.

Any action taken at the meeting will be subject to review and revocation of the sponsor or principal.

The Booster Club must not be used to attempt to influence the sponsor, principal or other administrator's decisions or be a lobbying group concerning matters which are duties assigned to district personnel, such as trips, staffing, and schedules.

There will be no student activities, parties, meetings, travel, or other gatherings in the name of the school organization or booster organization unless prior permission has been received from the sponsor and the principal or the sponsor is present. All activities will be under the auspices of the school and the District.

School employee and student planning and preparation for activities supported by the booster organization will occur outside the school day or as approved by the principal.

No cash will be given to any school employee to use at his or her discretion.

The purchase or consumption of alcoholic beverages while on school property or in the presence of students is specifically prohibited.

Organizations shall not directly support political activities by providing campaign donations or placing advertisements in support of a particular candidate as doing so could jeopardize the tax-exempt status of the organization. If a candidate running for office is invited to join a meeting, all candidates running for the office must be extended an invitation to the event.

Funds raised by Booster Club are expected to be used to benefit the students who participated in the school organization that year.

Booster Club members, parents, etc. are expected to follow the same standards of conduct as District employees when chaperoning, sponsoring, or attending student activities. These standards and rules of conduct may be found in the campus handbook.

On a yearly basis, at the beginning of each fiscal year, the Booster Club will submit:

1. Booster Club Statement of Purpose
2. Booster Club Budget
3. Booster Club Annual Report
4. Booster Club Audit Report

### **TAX INFORMATION**

A non-profit organization is created by filing articles of incorporation with the Secretary of State in accordance with the Texas Nonprofit Corporation Act. A non-profit corporation is characterized by the fact that none of the income of the organization is distributable to members, directors, or officers. The completion of Form 202 – Articles of Incorporation Pursuant to Article 3.02 Texas Non-Profit Corporation Act meets all six required articles for incorporation. The form is available on the Secretary of State's website, Business and Nonprofit Forms. Upon acceptance, a certificate of incorporation will be issued which serves as conclusive evidence of corporate existence. The Secretary of State's Office charges a \$25 (subject to change) processing fee when the form is filed. ([http://www.sos.state.tx.us/corp/forms\\_boc.shtml](http://www.sos.state.tx.us/corp/forms_boc.shtml))

The organization must apply for an exemption from sales and franchise tax from the Texas State Comptroller's office. This is done by written request, which includes a description of activities, copies of articles and bylaws, and a copy of the IRS letter granting tax exemption. Further information may be obtained on the Comptroller's website at <http://www.window.state.tx.us/taxinfo/exempt/>

Formation of a non-profit corporation does not necessarily entitle the organization to exemption from federal taxes. In order to be exempt from federal taxes, the Booster Club/PTA must apply for this status on Form 1023 – Application for Recognition of Exemption Under Section 501(c)3. General instructions on the rules and procedures can be found in Internal Revenue Service (IRS)

Publication 557 – How to Apply for Recognition of Exemption for an Organization. These documents are available on the IRS website, Publication 557 (10/2011), Tax-Exempt Status for Your Organization. The application must be accompanied by Form 8718, User Fee for Exempt Organization Determination Letter Request, which provides a user fee, either \$400 or \$850 – depending on the anticipated annual gross receipts, to be paid to the IRS. (<http://www.irs.gov/publications/p557/ch03.html>)

Upon acceptance of the organization's exempt status by the Internal Revenue Service, a determination letter will be received as evidence of approval. The letter should be kept in a safe, permanent place as the letter will be used time and again to prove the organization's exempt status. In addition, a copy of the letter should be shared with the school's bookkeeper.

Each organization must also file for an employer identification number on Form SS-4, Application for Employer Identification Number. It is possible to apply for an employer identification number using the telephone by dialing (800) 829-4933. The employer identification number will be issued immediately by the Internal Revenue Service during the call process. (<http://www.irs.gov/pub/irs-pdf/fss4.pdf>)

### **IRS ANNUAL FILING REQUIREMENTS**

Every booster organization exempt from federal income tax under section 501(a) is required to determine the necessity of filing an annual Form 990, Return of Organization 16 of 29 12/29/11

Exempt from Income Tax. If the organization does not have gross receipts during a year totaling more than \$50,000 (\$25,000 for tax years ending before December 31, 2010), the organization is eligible to file an annual electronic notice Form 990-N instead of an annual information return, unless it received a letter from the IRS requesting submission. Even though booster organizations are recognized as tax exempt, they may be liable for tax on the portion of income deemed to be unrelated business income ("UBI"). UBI is income from a trade or business activity, regularly carried on that is not substantially related to the charitable, education or other purposes that are the basis for the organization's exemption. Additional information may be found on the IRS' website - Annual Exempt Organization Return: Who Must File.

### **TAXABLE STATUS OF PURCHASES**

The District's exemption status may not be utilized by parent, booster, patron, or alumni organizations to secure exemption from sales and excise taxes. Booster Club must apply for their own exemption.

Items which become the personal property of the student (cheerleader uniforms, band tshirts, etc.), even though connected with a school or organization, are not exempt from tax. Items which are purchased by the organization through budgeted funds as an award to a student are not

taxable. Meals purchased by the organization for athletic teams, bands, etc. on authorized school trips are exempt from sales tax if the organization contracts for the meals. The booster organization must pay for the meals with a Booster Club check and provide an exemption certificate. Individual members of the athletic team, band, etc., may not claim exemption from the sales tax on the meals they purchase while on a school authorized trip.

### **SALES TAX**

Booster organizations, who have applied for exemption, are exempt from sales tax when making purchases if Articles of Incorporation have been filed and tax exemption status has been granted. However, when making sales, sales tax must be collected. For purposes of sales tax, a calendar year is considered the reporting year (January 1 – December 31). Sales tax should be filed in accordance with the Comptroller's guideline. Further information can be found on the Comptroller's website, [www.window.state.tx.us](http://www.window.state.tx.us)

### **COLLECTION AND REMITTANCE OF SALES TAXES**

The booster organization shall collect sales tax on all taxable sales. When imposing sales tax, the organization has the option of:

1. Adding the tax to the item's selling price - thus, if the selling price of an item were \$2.00 and the tax rate were 7.25%, the school would collect \$2.15 ( $\$2.00 \times 1.0725$ ) from the buyer for each item sold.
2. Absorbing the tax in the item's selling price - thus if the item sold for \$2.00 including tax, the school would retain \$1.86 and remit \$0.14 for sales tax. If this method is used, divide the total sales by 1.0725 (assuming a tax rate of 7.25%) to find the taxable sales. To determine the sales tax amount, subtract the taxable sales from the gross sales.

School and school related organizations need not collect sales tax on the following:

1. Admission tickets;
2. Club memberships; and,
3. Food and drinks sold at school functions;

Therefore, state and local sales taxes shall be imposed and collected on all sales for:

1. Items sold by the school store (i.e. pencils, erasers, paper, etc.);
2. Any type of booster club materials;
3. Any other item sold as personal property (i.e. school pictures, uniforms, sweaters, etc.);
4. All sales of items such as handicrafts, T-shirts, candles, cups, books, and school supplies sold by a school associated organization during a fundraising drive;
5. All other personal property except for those items specifically excluded above.