

Hebron High School Theatre Boosters Standing Rules 2020-2021

The Standing Rules may be amended by a majority vote provided notice of the proposed amendment is given at a previous meeting; or they may be amended without notice by two-thirds vote of the membership present and voting.

EXPENDITURES

Rule 1:

- a. The Boosters shall maintain an independent checking account for all expenditures related to the annual Hebron High School Musical. The same governing rules apply to both the General account and the Musical account; and
- b. Reimbursement for conventions, conferences, seminars, etc for sponsors are subject to advance board approval and available budgeted funds.

Rule 2: The Boosters will not purchase any alcoholic beverages for any association sponsored activity.

Rule 3: Non-Sufficient Funds Checks - The Treasurer is responsible for collecting all checks deposited by the Boosters and returned as "insufficient funds" by the bank. The following steps should be taken:

- a. All insufficient funds check writers are to be contacted and the effort made to collect the funds and the administrative fee charged to the Boosters by the bank;
- b. Funds recovered and administrative fees collected are to be immediately deposited by the Treasurer;
- c. If repeated attempts to obtain the said funds are unsuccessful, the corresponding budget item shall be reduced by the amount of the insufficient funds and, in the case of HHSTB membership, the checkwriter's membership will be rescinded; and
- d. The check writer will then be put on a "cash-only" basis and no further checks will be accepted until the item of insufficient funds is cleared by a cash replacement.

Rule 4: The Boosters will not reimburse for sales tax paid on purchases for which the Booster Club is sales tax exempt. Sales tax will be reimbursed only if the merchant refuses by policy or in writing to honor our Tax Exemption certificate. For example, Sam's Club purchases are eligible for Sales Tax reimbursement.

Rule 5: The Boosters shall award a scholarship(s) to Hebron High School Seniors who are pursuing higher education in the field of Theatre Arts. The purpose of these one-

time, non-renewable scholarship(s) is/are to assist Theatre students with future college expenses. Guidelines below:

- a. The Scholarship(s) will be publicized on the Hebron Theatre website and all social media as well as through email communication when the application is open;
- b. The Executive Board will decide the number of \$500 scholarships (LEF minimum) to be offered and distributed through the Lewisville ISD Education Foundation (LEF) each year according to budget;
- c. A Scholarship Chairperson, whose child is not a senior theatre student that year, is to be chosen at a general membership meeting and will communicate with LEF;
- d. Payment for full funding of all scholarships is due to LEF no later than November 1st;
- e. Seniors will apply through the LEF Scholarship application;
- f. LEF will be responsible for review of applications for eligibility criteria, determination of awardees by criteria stipulated by HHSTB Scholarship Committee, awarding of certificates at LEF Scholarship Ceremony and disbursement of scholarship funds;
- g. Upon notification of the awardees, the Scholarship Chairperson will announce the winners at the next general membership meeting to be included in the meeting minutes
- h. Minimum requirements for eligibility are:
 - a. Senior and currently active in Thespian Society and an Advanced Theatre class.

EXECUTIVE BOARD OFFICERS

Rule 6:

PRESIDENT SHALL:

- a. Be the primary point person of contact and communication between the Board, Boosters, and Head Director;
- b. Be an official check signer on the HHSTB bank account and the musical account;
- c. Verify that the organization has the adequate Liability and Bonding Insurance;
- d. Verify that the Financial Reconciliation Report is approved by membership;
- e. Designate two tax free days in the minutes;
- f. Designate a bank statement reviewer as required for insurance protection;
- g. Confirm quorum, facilitate and preside at monthly booster meetings;
- h. Communicate to theatre and show families and students through established communication channels;
- i. Oversee all other positions and tasks, according to the role of a president in the bylaws of the organization;
- j. Send meeting agenda/other information to membership before monthly meetings;

- k. Maintain a firm working knowledge of all aspects of the HHSTB; and
- l. Coordinate the work of the officers and committees.

Rule 7: First Vice President 1 (Fundraising) Shall:

- a. Work with Board and Directors on fundraising Needs;
- b. Act as aide to the president and preside in absence of president;
- c. Act as club secretary in absence of the club secretary;
- d. Coordinate monthly fundraising; and
- e. Coordinate musical fundraising activities.

Rule 8: Vice President 2 (Publicity) Shall:

- a. Coordinate publicity for department shows and events including musical;
- b. Preside in absence of the president if the First Vice President is not in attendance; and
- c. Assist Theatre Directors with website updates, notify PTSA of theatre events, maintain theatre Facebook page, communicate regularly with social media thespian officer, etc.

Rule 9: Secretary Shall:

- a. Work with the President to create and distribute booster membership packets;
- b. Record the minutes of all club meetings;
- c. Maintain membership lists;
- d. Send Thank You notes as needed;
- e. Compile organization minutes;
- f. Ensure the HHSTB bylaws and standing rules are current; and
- g. Have a current copy of the bylaws, standing rules and a copy of Robert's Rules of Order Newly Revised edition at all board and regular meetings to ensure meetings proceed as governed in these documents.

Rule 10: Treasurer Shall:

- a. Maintain custody of all club funds;
- b. Be a signer on the bank account;
- c. Make disbursements in accordance with the budget;
- d. Present financial report (both verbal & written) at monthly club meetings and year end;
- e. Work with President to create a budget for Board and Booster Association approval;
- f. As part of the budget, identify all fundraising projects and the purpose of the funds;
- g. Track budget;
- h. Prepare budget amendments, as needed, for membership approval. Anytime budgeted items do not have sufficient funds allotted in that line item to

cover expenses or new projects are planned, the budget has to be amended. This is also true of the income items as well;

- i. Make available reimbursement vouchers;
- j. Keep a running tally of taxable sales and the amount owed to the Texas Comptroller. File Sales Tax annually;
- k. Keep records to ensure the accurate filing of the 990 forms;
- l. Verify designated minimum carry over;
- m. Produce financial statements and analysis as needed;
- n. Keep all financial records for Financial Reconciliation at the end of fiscal year May 31. The Treasurer's records should be maintained as identified in the By-Laws;
- o. Receive all Payments, Collections and makes Deposits;
- p. Set up Cash Boxes for box office, Concessions and Good Show Gifts at all shows;
- q. Make all payments on Invoices and Check Requests for Reimbursements; and
- r. Offer President and Head Director report on show fees unpaid and those students who have not submitted ads.

SPECIAL COMMITTEES

Rule 11:

- a. Each committee is formed and chaired as stated in the Bylaws to serve a specific purpose; and
- b. Each special committee chair must answer to the executive board before making purchases.

FINANCIAL

Rule 12:

- a. No blank checks or cash advance requests will be issued;
- b. The president must be made aware of all voucher requests before being submitted to the treasurer;
- c. The following person's signatures shall be on file with the bank of signature on checks issued by the Booster Club unless prohibited by employee agreement with LISD. Two signatures shall be required on all checks:
 - a. President;
 - b. Treasurer;
 - c. Vice President 1 or Vice President 2; and
- d. No officer shall approve or sign a check that is being issued to him/her;
- e. Two members must count incoming cash and also sign a deposit receipt;
- f. A receipt should be issued anytime cash is collected by a booster representative with the exception of cash collected for show related purchases including concessions, tickets or good show gifts. Receipts should

be pre-numbered, issued consecutively and kept in a bound book. One copy must always remain in the receipt book;

- g. All monies shall be deposited in the bank and not in the school or personal safe;
- h. Sponsor approval is needed to purchase items for the school. Be sure the school will accept the gift and be responsible for the repair and upkeep in the future;
- i. There shall be a minimum amount of carryover from current year to the next year, recommended guidelines:
 - a. Musical Account minimum of \$10,000; and
 - b. Booster Account minimum of 1,500 and maximum of \$5,000.
- j. If a receipt or invoice is not available, a written document indicating purpose of expenditure, amount, payee, and why a receipt was not available must be completed for supporting documentation.

Rule 13: E-Commerce Policy

- a. Banking and credit card statements may be reviewed online. The non-signer bank statement reviewer must print a copy of the statement to be signed once reviewed and give the signed copy of the bank statement to the Treasurer;
- b. Use of Debit Card:
 - a. Cards are issued to authorized signers, including the name of the Boosters, and should be the same signers as on the bank account. The cards are in the possession of the Treasurer and are used via a checkout log;
 - b. No cash transactions will be allowed (ATM, cash back, etc.);
 - c. When the card is lost/stolen/compromised, it must be reported to the bank immediately and the account must be reconciled;
 - d. When unauthorized transactions appear on the bank statement, a fraudulent claim must be filed at time of discovery, which should be at the end of the monthly account reconciliation. When there are fraudulent transactions, financial reconciliation should be completed;
 - e. Prior to the use of the debit card, a funds request should be completed and submitted. Following the purchase, the receipt should be emailed/given to the treasurer and attached to the funds request;
 - f. When using the debit card for approved budget items, which will not require a funds request, the receipt should be emailed/given to the treasurer when the purchase is complete; and
 - g. A change in signer on the checking account will require a change in signer on the credit card, and a financial reconciliation shall be performed.
- c. Electronic Banking:
 - a. Online Account Access
 - i. Password for online accounts should be changed:
 - 1. At least once a year;

2. When there is a change in signer; or
 3. When there is a financial reconciliation.
- ii. The Boosters need to determine who has online access to the account. The Treasurer and President should have full access, and if possible, the additional authorized signers and non-signer bank statement reviewer(s) should have read-only access if available, otherwise a printed copy is sufficient;
 - iii. The Booster Club accounts cannot be linked to any individual accounts; and
 - iv. No transfers of any kind should be allowed including wire transfers from account to account.
- d. ACH/Electronic Payments
- a. One-time payments to the following are allowed by ACH or eCheck. Wire Transfers are not allowed. Proper documentation should still be followed including a check request form and any other required documentation and expenditures must be budgeted:
 - i. Texas Comptroller for Sales Tax remittance; and
 - ii. AIM Insurance Policy renewal.
 - b. Recurring Payments must be set up to be deducted directly from the bank account. At the first membership meeting of the year, a motion would be made to approve the recurring payment.
- e. Online Payment Collection System
- a. The Boosters membership must approve the use of an online payment collection system;
 - b. The online payment collection system (web-store, etc.) must be in the Booster's name;
 - c. Associated fees are budgeted as an expense line item and must be accounted for and reported on the financial statement. The Boosters must ensure that they are checking for these fees often to ensure that the financial statement is accurate;
 - d. All revenue must be accounted for and reported in every financial report in the budgeted income category;
 - e. Bank reconciliations must occur on a monthly basis, and should a manual transfer be required from the third-party processing company, documentation of the transfer should be filed with the bank reconciliation; and
- f. Accepting Payment by Credit Card
- a. The third-party processing company (PayPal/Square/Intuit) account must be in the Boosters' name;
 - b. Third-party processing company (PayPal/Square/Intuit) statements must be clear, detailed and accessible on a real-time basis. The Boosters must have immediate access to know who has paid, the purpose of the payments, and the expected cash transfer amount;

- c. The third-party processing company (PayPal/Square) must be Certified Compliant with the Payment Card Industry Data Security Standards (PCI DSS). Reference the Discover, MasterCard, and Visa list of Compliant Service Providers before the Booster Club signs the agreement;
- d. Third-party deposits are processed the same as a traditional bank deposit;
- e. Proper documentation is required for each deposit;
- f. The documentation need not have dual signatures as you are receiving a bulk deposit; and
- g. Disputes:
 - i. Document on the deposit form the amount of the deposit and which budget lines are impacted;
 - ii. Attach a copy of the online transaction to the deposit form;
 - iii. For daily deposits, a weekly summary of the deposits may be documented on a single deposit form;
 - iv. Associated fees are budgeted as an expense line item and reported on the financial report;
 - v. For swiped transactions, the Boosters will receive training from your third-party processing company on handling cards that do not read correctly;
 - vi. Card numbers must not be written down for any reason. Only swiped transactions that are immediately authorized (via internet or phone access) will be accepted; and
 - vii. The Boosters will not swipe or store transactions for later settlement.

SOCIAL MEDIA

Rule 14:

- a. The Purpose of Social Media is to:
 - a. Promote HHSTB membership or HHSTB events;
 - b. Direct traffic to the HHSTB website for more information, encouraging participation and membership;
 - c. Promote best practices; and
 - d. Provide accurate, relevant and up-to-date information.
- b. Content of Social Media
 - a. The HHSTB Executive Board shall approve the site and assign the responsibility for monitoring content;
 - b. Content on all social media outlets used by the HHSTB shall:
 - i. Be civil, cordial and relevant;
 - ii. Be inclusive for all groups:
 - 1. Avoid making sites exclusive vehicles for board information behind passwords; and
 - 2. Avoid “booster club-speak” by not using words or acronyms the average parent would not understand.

- iii. Not include documents intended for members only, such as bylaws, minutes and financials, unless access is protected and available only to members of HHSTB;
 - iv. Not endorse, promote or solicit on behalf of a business, product or service;
 - v. Not include comments and posts used as advertising space (explicit or implied);
 - vi. Not endorse a candidate or political party;
 - vii. Be verified for access;
 - viii. Obtain permission from individuals prior to posting photographs and videos; and
 - ix. Check with the school district's communications administrator for guidelines on the photo release policy, or obtain a signed photo release through HHSTB before publishing any photo or video.
- c. Notice - HHSTB must post the following information on its social media sites so visitors are aware of the expectations;
- a. The HHSTB is a noncommercial, nonsectarian, nonpartisan association that does not endorse any candidate or political party. This booster club does not endorse non-HHSTB products or services;
 - b. Solicitation, or anything that resembles solicitation, shall not be posted on this site. If complaints are received about content or if the booster club deems content to be advertising, that content will be removed regardless of whether the content is relevant to our members;
 - c. Offensive or inappropriate content shall not be tolerated. Any such content will be removed and the author banned from the site. Offensive or inappropriate content includes anything that isn't child friendly, personal attacks, spam, copyrighted material, or bullying of any kind;
 - d. Posts endorsing a candidate for office or any political party shall be removed immediately; and
 - e. This site is not the appropriate place to express complaints and grievances. If you have a concern, please contact a member of the HHSTB Executive Board.

MISCELLANEOUS

Rule 15:

- a. Executive board members and committee chairs shall not expect privileges or rights that are not due any other Booster member;
- b. Executive board members and committee chairs will not speak to school district personnel or media as representing the Booster club or LISD unless authorized to do so by the general membership and sponsors;
- c. The President and Sponsors must approve all printed materials for distribution to the membership;

- e. Principal 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 Education Agency (TEA) and University Interscholastic League (UIL) guidelines. These will take precedence over booster club activities; and
- f. In some instances, individuals may not be able to afford to pay the amount owed to participate in a particular event. The Boosters will establish criteria that could be used to determine if a person is in financial need. If the criteria are met, the booster club could provide the necessary funds to allow the individual to participate. The criteria should be used consistently for all people, and the criteria should not change every year once established.

EMERGENCY VOTING BY THE EXECUTIVE BOARD

Rule 16: Notification of an emergency vote taken by phone, email, or other electronic means shall be given to each board member by the president. Board members shall have at least 24 hours to respond. Such emergency voting requires a two-thirds vote of the entire board and shall be ratified at the next regular board meeting. A complete accounting of the number of votes cast, and ratifying the vote, shall be included in the minutes.

PTA Recommended guidelines for collecting Sales Tax.

| | TAXABLE | NONTAXABLE |
|--|---------|------------|
| Candy bars* | | X |
| Popcorn, popped * | | X |
| Spaghetti supper | | X |
| Concession sales * | | X |
| Raffle tickets | | X |
| Cookbooks produced by the PTA | | X |
| Cookbooks purchased for resale | X | |
| Student directories produced by the PTA | | X |
| Other writings and publications of the PTA | | X |
| Gift wrap | X | |
| School supplies | X | |
| T-shirts | X | |
| Admission ticket (if the PTA is the provider of the amusement) | | X |
| Admission ticket (if the PTA is not the provider of the amusement) | X | |
| Discount coupons | | X |
| Horticultural products such as flower arrangements, roses, carnations, holiday greenery and poinsettias | X | |
| Agricultural products (plants and seeds), the products of which ordinarily constitute food for human consumption | | X |
| Pumpkins from the pumpkin patch | | X |
| Pumpkins that have been carved, painted or decorated | X | |
| Books (not written by the PTA) | X | |
| Silent auction items - DEPENDS ON THE ITEM AUCTIONED | X | X |
| Garage sale items | X | |
| Pictures with Santa | X | |
| Booth rental fee | | X |
| Confetti eggs at carnivals | X | |
| Games of chance at carnivals | | X |
| Face painting | | X |
| Educational activities such as coloring, painting, crafts | | X |
| Gift items sold at Santa' s Workshop | X | |
| Sales of magazine subscriptions sold for a semiannual or longer period (six months or greater) and entered as second class | X | |
| Sales of magazine subscriptions sold for a shorter subscription period (less than six months) and sales of individual issues | | X |
| Cookie dough | | X |

* These items would be taxable if the PTA is not the determined seller by both purchasing inventory AND determining the sales price.