

Welcome to the Booster Club Informational Meeting for the 2019/20 School Year

Presenters

Karl Zener, Executive Director Administrative Services

kzener@fjuhsd.org

Joan Velasco, Assistant Superintendent Business Services

jvelasco@fjuhsd.org

Todd Butcher, Director Facilities and Maintenance & Operations

tbutcher@fjuhsd.org

Kerry Woods, Accountant for ASB and Use of Facilities

kwoods@fjuhsd.org

What is a Booster Club?

A nonprofit organization located and operated within the boundaries of the District organized to promote youth and school activities, provided that the use of school property for fundraising activity shall be for the benefit to the youth or public school activities of the District, as determined by the Board.



RELATIONSHIP OF BOOSTERS TO DISTRICT

- Boosters - are **not** legally part of the District.
- Booster members may be held legally liable for actions of the Booster Club, so protect yourselves by following these guidelines.



EFFECTIVELY WORKING TOGETHER TO PROMOTE STUDENT ACTIVITIES

- **Define your Mission** - be specific in your goals.
- **Recruit Strong Leaders** - need dedicated members who can work well with others. Look for a variety of personal and professional backgrounds. Relatives cannot serve on the board together unless they are holding the same position together, i.e., “Co-Presidents”.
- **Look for Someone Who has Financial Expertise** - this will help with maintaining a strong budget and managing finances.
- **Build Membership** - a few people can't carry the responsibilities alone.
- **Set Goals** - be specific, measurable, attainable, relevant, work within a deadline
- **Celebrate Results** - share with the community!



FUNDAMENTALS

- Booster Clubs support the coaches, teachers, and District
- Booster clubs must be approved by the site and District annually
- Approval of Booster clubs is determined on a year by year basis



WHY DOES THE GOVERNING BOARD REQUIRE AN ANNUAL RENEWAL?

- Provides ability for community members to obtain list from District of approved boosters organizations and fundraisers
- Allows Superintendent ability to monitor Booster Club activities
- Grants the Board the right to audit financial records at any time



TO DISBAND THE BOOSTER CLUB

- Have the group vote to disband
- Donate any remaining funds to
 - Either the ASB account for the same student activity (or)
 - Donate the funds to the school's general ASB budget for use by all students at the school
- Under no circumstances may the funds be given directly to students, parents or outside groups

EXAMPLES OF ALLOWABLE BOOSTER FUNDRAISERS

- Athletic events (compliant with league agreements)
- Concession sales
- Entertainment and dances
- Advertising
- Publications
- Book fairs
- Cultural events



DISALLOWED ACTIVITIES

Excluded Activities

Aircraft events
Animal acts and shows
Animals - nonperforming
Animals - saddle
Any Athletic or sports participants
Attendance of over 5,000 people
Babysitting
Balloon events
Blood Drives
Bicycling events*
Boat shows
Bungee jumping
Carnivals w/ mechanical devices
Climbing walls*
Circuses*
Evangelistic Meetings
Film production*
Fireworks
Firework Sales

Garage sales*
Gun and knife shows
Hang gliding
Heavy metal concerts*
Hip Hop concerts*
Hot air balloon events
Inflatables/Bouncers
Laser Tag*
Luge
Marathons
Mechanical amusement devices
Mechanical bulls
Mobile home shows
Mosh pits
Motorized sporting events
Overnight camping
Parachuting
Parasailing
Professional sports*
Promoters

Pyrotechnics
Rap Concerts *
Rock climbing/walls*
Professional Rodeo and
Roping events
Rodeo and Roping events*
RV shows
Saddle animals
Sidewalk sales*
Skateboarding
Ski events
Sky diving
Sky coaster
Slam dancing
Swap meets*
Swimming Pool Parties
Tobogganing
Tractor pulls
Trampolines
Water events

No car washes

ROSTER OF AUXILIARY SUPPORT CLUBS INSURANCE PROGRAM ASCIP-B COVERAGE

Program Year : 2019/2020: July 1, 2019 through June 30, 2020

District Name: _____ School Site Name: _____ Insured Name: _____
 Contact: _____ Phone: _____ Fax: _____ E-Mail: _____

****If insured is a non parent-run foundation, please check here ___ .

Event Types - Candy Sales, Car Wash, etc.	Events Per Year	Estimated Gross Revenue from All Events
1.		
2.		
3.		
4.		
5.		
6.		

Recording events allows District review of activities to ensure Booster Club (and members) are covered by the District's Booster Club General Liability insurance.

 To get Board approval and insurance send form to Barbara Middleton in the Human Resources department.

(Please attach additional pages as needed)

By the signature below, District _____ certifies that the information above may not be exhaustive of all activities, types, and frequencies of events, and that the District is purchasing coverage under the ASCIP-B program for the 2019-2020 school year. The roster is generated by each organization for which the

Authorizing District Official: _____ Date: _____

DISTRICT PROVIDED BOOSTER CLUB GENERAL LIABILITY INSURANCE

- Coverage - Insurance protects the Booster Club on and off campus against third party claims for bodily injuries or property damage subject to limitations. There is limitations on coverage and does not cover such things as abuse/molestation claims and theft.

- Limits:

General Liability - \$1 million per occurrence

Liquor Liability - \$1 million per occurrence

3rd Party Property - \$1 million per occurrence (\$1,000 deductible)

*Once the \$1 million per occurrence is met there is no more insurance coverage. If excess insurance is needed the Booster Club will need to obtain that elsewhere.

How to Use District Facilities

- ❖ Go to District website www.fjuhsd.org
- ❖ Click on Department Tab (top right)
- ❖ Click on Facilities and Construction
- ❖ Click on Facility Use (bottom left)
- ❖ Click on Facilitron (www.facilitron.com/fjuhsd92833)
 - You will be able to view FJUHSO facility photos and descriptions, see real-time availability, get cost estimates, make reservations, and pay online.
 - For assistance contact: **support@facilitron.com** or **800-272-2962 ext. 1.**



How are the Charges for Facilities Determined?

- ❖ Booster Clubs may be charged for all direct costs such as custodial costs, for after hour events incurring staff overtime or lighting fees.
- ❖ Booster Clubs may be charged direct costs or fair rental value if the activity does not comply with District Board Policy 1230(e) which requires the Booster Club to be located and operated within the District's boundaries and the fundraising activity to be for the benefit of the District's youth or public school activities of the District.

RAISING MONEY

- Boosters exist to raise money for their kids.
- The funds raised are **voluntary donations**.



FUNDRAISING SAFEGUARDS



- Discuss what funds you would like to raise for specific purposes. **Communicate** with all stakeholders.
- When planning for events, **read** all contracts carefully and know what you are agreeing to in the contract before signing. You could be personally liable, so be cautious.
- Discuss all planned use of funds during **open** Booster meetings and include decisions in all meeting minutes (provides a record).

DOOR-TO-DOOR SALES BY STUDENTS

- Not allowed by District policy (safety issues)
- You can contact your family and friends
- Ensure students are aware that selling items is voluntary



BOOSTER SOLICITATIONS

Boosters represent that solicitations are for the Fullerton Joint Union High School District (Insert name) Booster Club.

Example: Fullerton Joint Union High School District
Buena Park High School Baseball Booster Club

Highly recommended to be 501(c)(3)



Ensure that all flyers and materials identify the funds as “donations” and as “voluntary”.

OBTAINING 501(C)(3) STATUS

To apply for recognition by the IRS of exempt status go to <https://www.irs.gov/charities-non-profits>



OBTAINING TAX ID NUMBER

To apply for a tax ID number from the IRS go to <https://www.irs.gov/charities-non-profits/employer-identification-numbers-for-tax-exempt-organizations>

FOOD SALES



- Areas of concern are allergies, keeping food at correct temperature, preventing food borne illnesses, legal requirement for health permits
- Our recommendation is that you consult with the District Food Services personnel for all types of proposed food-connected sales during school hours
- Legal requirement for health permits
- Obtaining a valid health permit contact <http://www.ochealthinfo.com/permit>

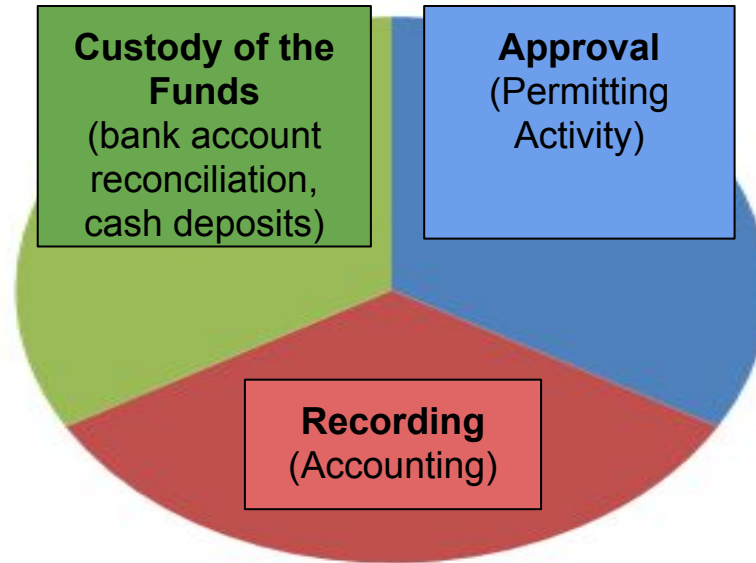
RAFFLES



- In California, nonprofit organizations, 501(c)(3), may conduct raffles to raise funds
- If not done correctly the Booster Club could lose tax exempt status

<https://www.oag.ca.gov/charities/raffles>

SEPARATION OF DUTIES



Different individuals should perform these duties in order to provide internal controls and protect members from being accused of mishandling funds.

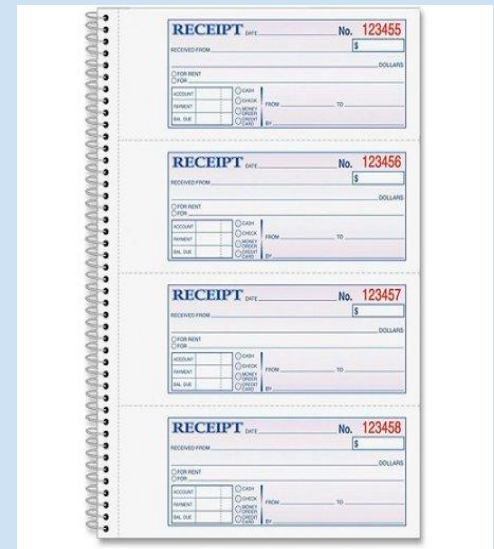
SAFEGUARD ASSETS



- Never commingle Booster funds with other funds
- Two Booster officers should review and sign every contract (be careful what you are agreeing to)
- Money should be counted by two or more persons
- Discourage large amounts of cash in anyone's possession
- Keep money safe and put in bank ASAP
- Never pay people or buy anything with cash from fundraiser
- Bank reconciliations prepared monthly, reviewed by executive board and presented at meetings
- Financial Reports discussed at regular meeting

INCOME & RECEIPTS

- Records are maintained with pre-printed sequentially numbered receipt books
- Identify the holders of receipt books
- Copies of voided receipts are retained
- Reconcile receipt books to bank deposits



TRACKING SALES

- Track Inventory of all goods you are selling



- Sell tickets for outside food vendor sales, do not allow the vendor to collect the cash



DISBURSEMENTS



- All expenditures approved prior to purchase and reflected in meeting minutes
- Pay with a check and keep all supporting documentation to prove expenditure related to Booster Club expense
- No blank, pre-signed checks
- Use checks in proper sequence
- Never pay for compensation

1099 FORMS

Must prepare IRS Form 1099 for Independent Contractors for all payments greater than \$600 in one year

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$ _____		OMB No. 1545-0115 2019 Form 1099-MISC	Miscellaneous Income	
		2 Royalties \$ _____				
		3 Other income \$ _____				4 Federal income tax withheld \$ _____
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds \$ _____	6 Medical and health care payments \$ _____			
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		7 Nonemployee compensation \$ _____	8 Substitute payments in lieu of dividends or interest \$ _____	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
Account number (see instructions)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$ _____			
FATCA filing requirement <input type="checkbox"/>	11 _____ \$ _____	12 _____ \$ _____				
15a Section 409A deferrals \$ _____	15b Section 409A income \$ _____	13 Excess golden parachute payments \$ _____	14 Gross proceeds paid to an attorney \$ _____	16 State tax withheld \$ _____	17 State/Payer's state no. _____	18 State income \$ _____

Form **1099-MISC** (keep for your records) www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

REIMBURSEMENTS



- Limit the amount of reimbursements.
- Requestor should provide a receipt, invoice, or other evidence of expenditure. Keep in your records so you can show proof of this expenditure.
- If there is no receipt, then have the requestor write out a statement as to why no receipt and describe expenditure.



INTERACTION WITH COACHES

- Boosters do not advise coaches on how to coach the team.
- School administrators and District cabinet members make decisions related to coaches.
- Boosters do not supplement the District paid stipends with other forms of payments (e.g. cash, gift cards, gifts, goods, services, facilities, loans).
- Booster Clubs cannot supplement **in season** coaching stipends.



INTERACTION WITH COACHES

- Booster Clubs may only donate money for **summer pay and for 2 off season coaches per off season (fall, winter, spring)**. The amount cannot be greater than a varsity assistant coaching stipend which is \$3,143. Stipends may be split as needed (up to 25%) to pay multiple coaches.
- Form A and B (summer only) need to be filled out (see handouts). Money used to pay coaches need to be from summer donations and donated to district who will then pay coaches.
- To meet payroll deadlines Form B, Time Card and Reimbursement Check needs to be turned in at the same time.

HIRING OF COACHES

- Booster Clubs may not hire or directly pay individuals who work frequently and directly with students, e.g. walk-on coaches.
- Coaches can not be with students or receive compensation from the District until all clearances are approved by the Human Resources department.



DISTRICT PAID ATHLETIC STIPENDS IN SEASON

Football	\$4,836		Swimming	\$3,870
Basketball	\$4,111		Water Polo	\$3,870
Cheer	\$4,111		Varsity Asst. Football	\$3,627
Baseball	\$3,870		Badminton	\$3,383
Wrestling	\$3,870		Cross Country	\$3,383
Volleyball	\$3,870		Tennis	\$3,383
Softball	\$3,870		Golf	\$3,143
Soccer	\$3,870		Other Assistants	\$3,143
Track	\$3,870			

- Stipends assigned by local administrator.
- Stipends may be split (but not less than 25%) and has to be in same category (e.g. athletics)
- Amounts will change for the 2019/20 year salary increase

BOOSTER SUPPORT FOR SUMMER ATHLETIC PROGRAMS

Responsible Party	Dates	Items Needed
<p>BEFORE ANY COACH CAN BEGIN WORK, CLEARANCE FOR FINGERPRINTING, CPR/FIRST AID, TB NFHS FUNDAMENTALS, CONCUSSION, HEAT ILLNESS, SUDDEN CARDIAC ARREST AND REFERENCES ARE REQUIRED</p>		
<p>Asst. Principal Student Affairs or Athletic Director For Certificated and Classified Staff</p>	<p>By June 15th for June 27th or July 10th payday</p>	<p>Form A goes to Wendy Chavez in HR to check clearances; first-aid, CPR etc.</p>
<p>Asst. Principal Student Affairs or Athletic Director For Certificated and Classified Staff</p>	<p>By July 12th for July 31st or August 9th payday</p>	<p>Send Donation check(s), Timecards, Form B, and Requisitions* to Kerry Woods in Business Svcs.</p>
<p>Asst. Principal Student Affairs or Athletic Director For Certificated Staff Only</p>	<p>By July 31st for August 9th payday</p>	<p>*Requisitions are created by Principal's Secretary</p>

Types of Payroll Taxes

Employee Withholding Taxes Based on W-4 Withholding Form and include such items such as: pensions, federal and state withholding, workers compensation, state disability

Employer Taxes	CERTIFICATED EMPLOYEE 22.1% Benefits	CLASSIFIED EMPLOYEE 30.921% Benefits	WALK-ON CLASSIFIED COACH 9.6% Benefits
Gross Salary	\$1,000.00	\$1,000.00	\$1,000
Benefits <i>(2019 rates)</i> :			
Unemployment (0.05%)	-	\$0.50	\$0.50
Medicare (1.45%)	\$14.50	\$14.50	\$14.50
Workers Compensation (1.9%)	\$19.00	\$19.00	\$19.00
OASDI (6.2%)	-	\$62.00	\$62.00
STRS (17.1%)	\$171.00	-	-
PERS (19.721%)	-	\$197.21	-
OPEB (1.6%)	\$16.00	\$16.00	-
Total Amount Owed to District	\$1,220.50	\$1,309.21	\$1,096.00

BOOSTER SUPPORT FOR SUMMER ATHLETIC PROGRAMS



Maximum amount to be paid to each coach is equal to the amount a teacher could earn teaching summer school.

**For the 2020 summer this equates to 6 weeks at 4 days a week =24 days
x 6 hours a day x \$42.44 (teacher hourly rate with students) = \$ 6,111.36**

Two Options on Payments:

1. Both Employer and Employee taxes will be taken out of the \$6,111.36 which means the employee will receive a lower net amount.

For example:

$\$6,111.36 - \text{employer taxes} - \text{employee taxes (W-4 withholding)} = \text{net amount of check to employee}$

2. If the Booster Club wants to cover the Employer taxes

For example:

$\$6,111.36 \times 22.1\% \text{ (Employer Tax)} = \$1,350.61$

Amount of payment to District would be $\$6,111.36 + \$1,350.61 = \$7,461.97$

The employee would receive $\$6,111.36 - \text{employee taxes (W-4 withholding)}$

In Spring of 2020 a letter will come out with any new tax percentage changes.

ONLINE ASSISTANCE

- www.fjuhsd.org Business Services Tab (Booster Manual)
- www.parentbooster.org/ (Booster Info)
- www.guidestar.org (Non-Profit Info)
- <https://www.irs.gov/charities-non-profits/exempt-organizations-select-check> (Non-Profit Status)
- <http://fcmat.org/2015-asb-accounting-manual-fraud-prevention-guide-and-desk-reference/> (ASB Manual)
- www.ocfoodinfo.com/tff (Orange County Health Department)

Any last questions??

**WE APPRECIATE AND
VALUE YOUR SUPPORT
OF OUR STUDENTS AND
SCHOOLS**

Thank you for attending!