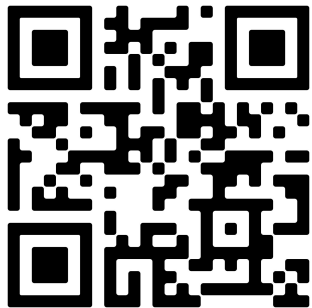


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# Booster Club Informational Meeting

2023-2024



# Business Services: Contacts



**Ruben Hernandez**

Assistant Superintendent,  
Business Services

[ruhernandez@fjuhsd.org](mailto:ruhernandez@fjuhsd.org)



**Jerillynn Cisneros**

ASB Accounting  
Boosters

[icisneros@fjuhsd.org](mailto:icisneros@fjuhsd.org)



# What is a Booster Club?

- A non profit organization located and operated within the boundaries of the District and organized to promote youth sports and school activities.
- 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.



# Booster Clubs and Parent Organizations

- Booster clubs and parent organizations are formed by parents, community members, and staff members to support school activities:
  - Athletic teams, debate teams, and musical groups,
    - Student scholarships
    - Purchasing supplies for the school
    - Field trips
    - Educational programs
- Booster clubs and parent organizations must have their own separate Employer Identification Number (EIN).
- The primary role of a booster club or parent organization is to enrich students' participation in extracurricular school activities.
- Parent organizations and booster clubs are often referred to as “school-connected organizations.”



# Relationship of Boosters to District

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- 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 the guidelines we will be discussing today.
- Booster clubs are approved or disapproved by the Site Admin team and with the final approval of the District's Board of Trustees.



# 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 must be approved by the school principal and District Board of Trustee annually.
- Approval of Booster clubs is determined on a year by year basis.
- Non-submittal of financial records is ground for disapproval of clubs.



# Internal Revenue Service (IRS)

## Obtain 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>





# Fundraising

Boosters exist to raise money for students of the District, and the funds raised are **voluntary donations**.

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).



# Booster Solicitations

- Booster requests for donations must state that they are for Fullerton Joint Union High school District (Insert Name) Booster Club.

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

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



# 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.



# Interaction with Coaches

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- School administrators and District cabinet members make decisions related to coaches.
- Boosters do not advise coaches on how to coach the team.
- Coaches do not tell Booster Clubs how much to pay them.
- Coaches do not have direct access to Booster Club money.



# Examples of Allowable Booster Fundraisers

- Athletic Events (compliant with league agreements)
- Concession sales
- Entertainment
- Advertising
- Publications (media guides)
- Book Fairs
- Cultural Events



# Disallowed Activities

Aircraft events	Gun and knife shows	Promoters
Animal acts and shows	Hang gliding	Rap Concerts
Animals - nonperforming	Heavy metal concerts	Rock climbing/walls
Animals - saddle	Hip Hop concerts	Professional Rodeo and Roping events
Attendance of over 5,000 people	Hot air balloon events	Rodeo and Roping events
Babysitting	Inflatables/Bouncers	RV shows
Balloon events	Laser Tag	Saddle animals
Blood Drives	Luge	Sidewalk sales
Bicycling events	Marathons	Skateboarding
Boat shows	Mechanical amusement devices	Ski events
Bungee jumping	Mechanical bulls	Skydiving
Carnivals w/mechanical devices	Mobile home shows	Sky coaster
Climbing walls	Mosh pits	Slam dancing
Evangelistic Meetings	Motorized sporting events	Swap meets
Film production	Overnight camping	Swimming Pool Parties
Fireworks	Parachuting	Tobogganing
Firework Sales	Parasailing	Tractor Pulls
Garage sales	Professional Sport	Trampolines
		Water Events



# Door-to-Door Sales by Students

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



# Food Sales

- Areas of concern are allergies, keeping food at correct temperature, 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 contracts  
<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
- Always file this form annually if you are going to have a raffle (\$30 fee).

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



# Booster Club Insurance Coverage

ASCIP is no longer the District's insurance provider. Each booster club will need to purchase insurance coverage. There are three ways this can be done:

1. You can also visit a third party carrier at [RVNuccio \(Booster Club Guide\)](#). Please make sure you use the District address not the school site address. 1051 W Bastanchury Rd, Fullerton, CA 92833. This link takes you directly to the Booster page. Please read the list of the activities that are excluded from coverage.
2. Another third party vendor for insurance coverage is [eventhelper.com](#). Same as above please use the District address not the school site address.
3. You can also purchase insurance from an insurance broker/company of your choice.

After purchase the Certificate of Insurance (COI) and an Additional Insured Endorsement (AIE) will need to be uploaded into both FamilyID and any permits entered into Facilitron.



# Disbanding a Booster Club

If the Booster Club parents vote to disband, or the District Board disapproves the Booster Club:

Donate any remaining funds in the Booster Club to

- Either the ASB account for the same activity/sport (or)
- Donate the funds to the school's general ASB budget for the use by all students at the school

Under no circumstances may the funds be given directly to students, parents, or other groups.



# What are Internal Controls?

Policies and procedures designed to provide the governing board and management with reasonable assurance that the district, including ASB, achieves its objectives and goals. They include:

- Segregation of duties
- Limiting access to assets
- Governing board review and approval
- Reconciliations
- Maintaining established policies, procedures and standards of conduct
- Ensuring efficient and effective accounting and business practices, policies and procedures



# Safeguard Assets

## Internal Controls

- Never commingle Booster funds with other funds
- Two Booster officers should review and sign every contract
- Be careful what you are agreeing to because you can be personally liable for damages
- 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 uploaded to FamilyID quarterly
- Financial Reports discussed at regular meeting



# Safeguard Assets

## Internal Controls

- Keep the checkbook and extra check stock in a safe (secure place)
- Void checks that are incorrect or not issued
- Never sign checks in advance --
  - Have at least one backup signor (but can be more)
- Use checks in proper sequence
- Never make check out to “cash”
- Ensure checks have two signatures
- Track inventory of all goods you are selling
- Sell tickets for outside food vendor sales, do not allow the vendor to collect the cash



# Using Software to Collect Money

It is fine to use certain software to collect money being donated such as:

- Venmo
- Zelle
- Pay Pal

You should never pay expenses directly out of these accounts

Instead pay with your checking account so you can show the ins and outs of the money being raised.



# Disbursements

- When using any vendor you must ask them for their W-9. If the business is not incorporated you must issue a Form 1099 if you pay them more than \$600 in a calendar year.
- 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.
- Never pay for compensation.

Note: In lieu of the Booster Club having to prepare Form 1099s, deposit the money in your ASB account and the Business Office will issue check and prepare Form 1099 at year end.





# Form 1099 NEC

Use this form to prepare the information discussed on the previous slide.

The completed Form 1099-NEC illustrates the following example. Z Builders is a contractor that subcontracts drywall work to Ronald Green, a sole proprietor who does business as Y Drywall. During the year, Z Builders pays Mr. Green \$5,500. Z Builders must file Form 1099-NEC because they paid Mr. Green \$600.00 or more in the course of their trade or business, and Mr. Green is not a corporation.

7171  VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  Z Builders 123 Maple Avenue Oaktown, AL 00000 555-555-1212		OMB No. 1545-0116  <b>2020</b>  Form 1099-NEC		<b>Nonemployee Compensation</b>
PAYER'S TIN  10-9999999		RECIPIENT'S TIN  123-00-6789	1 Nonemployee compensation \$ 5500.00	
RECIPIENT'S name Ronald Green dba/ Y Drywall		3		<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2020 General Instructions for Certain Information Returns.</b>
Street address (including apt. no.)  456 Flower Lane		4 Federal income tax withheld  \$		
City or town, state or province, country, and ZIP or foreign postal code  Oaktown, AL 00000		FATCA filing requirement <input type="checkbox"/>		
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	5 State tax withheld \$	6 State/Payer's state no. \$	
				7 State income \$

Form 1099-NEC Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service  
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page



# Compliance Items

(Administrative Regulation 1231)

## FJUHSD Board of Trustees Approval of Booster Club

- Requires timely submission of all records
- All information submitted regularly by specified due dates
  - Board of trustees has the authority to disapprove Booster Club

Documentation must be uploaded to Family ID:

<https://www.familyid.com/organizations/13856/programs>



# Family ID

Programs						Archive
<input type="checkbox"/>	TITLE		FILLED	LISTING	REGISTRATION	
<input type="checkbox"/>	<a href="#">2022/23 Buena Park High School Booster Club Compliance (Quarter 3 Jan 1 - Mar 31, 2023)</a>	LINKS	3	Private	Closed	Edit ▾
<input type="checkbox"/>	<a href="#">2022/23 Fullerton Union High School Booster Club Compliance (Quarter 3 Jan 1 - Mar 31, 2023)</a>	LINKS	9	Private	Closed	Edit ▾
<input type="checkbox"/>	<a href="#">2022/23 La Habra High School Booster Club Compliance (Quarter 3 Jan 1 - Mar 31, 2023)</a>	LINKS	5	Private	Closed	Edit ▾
<input type="checkbox"/>	<a href="#">2022/23 Sonora High School Booster Club Compliance (Quarter 3 Jan 1 - Mar 31, 2023)</a>	LINKS	4	Private	Closed	Edit ▾
<input type="checkbox"/>	<a href="#">2022/23 Sunny Hills High School Booster Club Compliance (Quarter 3 Jan 1 - Mar 31, 2023)</a>	LINKS	3	Private	Closed	Edit ▾
<input type="checkbox"/>	<a href="#">2022/23 Troy High School Booster Club Compliance (Quarter 3 Jan 1 - Mar 31, 2023)</a>	LINKS	10	Private	Closed	Edit ▾

Archived Program

## Specific Email:

Ex. SHHSBaseball@\_\_\_\_\_  
TRHSCyberDefense@\_\_\_\_\_

No personal names or numbers.



# FamilyID

Drag and Drop your files here:

\* Treasurer Reports/Financial Statements



Choose File

Or drag and drop here to upload files

\* List of Bank and Investment Accounts

Include names and contact information of persons authorized to ... Show more



Choose File

Or drag and drop here to upload files

\* Bank and Other Financial Statements

Bank statements must include copies of cleared checks.



Choose File

Or drag and drop here to upload files

\* Bank and Investment Account Reconciliations



Choose File

Or drag and drop here to upload files

# Reimbursements

- Control (via minutes) and limit the amount of reimbursements to staff per AR 3132 (c)
- 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.



# What stipends can Booster Clubs pay for and when?

	Summer	Booster Paid Maximum Stipends During School Year	Payment Amount	Number of Coaches/Teachers Allowed to Receive Stipends
Coaching (District paid during season)	Up to the cost of Summer School teacher	Maximum 2 per sport, per off season (two for each off season)	Cannot be greater than any other assistant coaching stipend. May be split as needed (up to 25%) to pay multiple coaches. For the 2023/24 the amount is \$3,716.60	To be determined by site administrator and Booster Club executive board
Activities (District paid in Nov. Feb. May)		Maximum 2 per teacher during school year	Cannot be greater than an activity stipend as needed (up to 25%) to pay multiple teachers	

**Note:**

- Coaches or activities staff do not decide how much money they should receive.
- Never pay District staff directly, must go through the District Payroll.
- Never pay District staff with other forms of compensation such as cash, gift cards etc.



# Payments to Coaches

- Money used to pay coaches comes from summer donations donated to the district, which initiates the coach's payments.
- Form A and B (summer only) need to be filled out (see your site admin for these handouts). Form A is an online form. Once it's completed it goes directly to Human Resources.
- To meet payroll deadlines Form B, Time Card and Reimbursement Check needs to be turned in at the same time.



# Booster Support for Summer Athletic Programs

Responsible Party	Dates	Items Needed
BEFORE ANY COACHES BEGIN WORK, CLEARANCE FOR FINGERPRINTING, CPR/FIRST AID, TB NFHS FUNDAMENTALS, CONCUSSION, HEAT ILLNESS, SUDDEN CARDIAC ARREST AND REFERENCES ARE REQUIRED		
Assistant Principal Student Affairs or Athletic Director  For Certificated and Classified Staff	By June 12th For June 30th or July 9th payday	Form A goes to HR to check clearances; first-aid, CPR, etc.  Classified: Elizabeth Patino/Joanne Avalos Certificated: Joni Best/Marina Devine
Assistant Principal Student Affairs or Athletic Director  For Certificated and Classified Staff	By July 10th For July 30st or August 10th payday	Send check made payable to FJUHSD, Time cards and Form B to Jerillynn Cisneros, Business Services.
Assistant Principal Student Affairs or Athletic Director  For Certificated Staff Only	By July 28st For August 10th payday	Requisitions are created online by Principal's Secretary

**THE PAYROLL DEADLINES FOR SUMMER 2024 WILL BE UPDATED IN MARCH/APRIL 2024**





# 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 24.27% Benefits	CLASSIFIED EMPLOYEE 38.37% Benefits	WALK-ON CLASSIFIED COACH 9.87% Benefits
Gross Salary	\$1,000.00	\$1,000.00	\$1,000.00
Benefits (2023/2024 rates):			
Unemployment (.5%)	\$5.00	\$5.00	\$5.00
Medicare (1.45%)	\$14.50	\$14.50	\$14.50
Workers Compensation (1.72%)	\$17.20	\$17.20	\$17.20
OASDI (6.2%)	-	\$62.00	\$62.00
STRS (19.1%)	\$191.00	-	-
PERS (27.0%)	-	\$270.00	-
OPEB (1.5%)	\$15.00	\$15.00	-
<b>Total Amount Owed to District</b>	<b>\$1,242.70</b>	<b>\$1,383.70</b>	<b>\$1,098.70</b>



# Booster Support for Summer Athletic Programs

For the 2024 Summer this equates to

6 weeks at 4 days a week = 22 days x 5.25 hours a day x \$50.19 = \$5,796.95

*\$50.19 - Teacher hourly rate with students (No compensation for June 19 and July 4)*

## Two Options on Payments:

- Both Employer and Employee taxes will be taken out of the \$5,796.95 which means the employee will receive a lower net amount.

Ex.  $\$5,796.95 - \text{employer taxes} - \text{employee taxes (W-4 withholding)} = \text{net amount of check to employee.}$

- If the Booster Clubs wants to cover the Employer taxes:

Ex.  $\$5,796.95 \times 24.27\% \text{ (Employer Tax)} = \$1,406.92$

Amount of payment to District would be  $\$5,796.95 + \$1,406.92 = \$7,203.87$

The employee would receive  $\$5,796.95 - \text{employee taxes (W-4 withholding)}$

**In Spring of 2024 a letter will come out with any new tax percentage changes.**



# How to Use District Facilities

- Go to District website [www.fjuhsd.org](http://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](http://www.facilitron.com/fjuhsd92833))
  - You will be able to view FJUHSD facility photos and descriptions, see real-time availability, get cost estimates, make reservations, and pay online
- For assistance contact: [support@facilitron.com](mailto:support@facilitron.com) or 800-272-2962 ext. 1.



# How are the Charges for Facilities Determined?

- Booster Clubs will be charged for all direct costs such as custodial costs, restroom fees, field or pool lighting fees and staff overtime for after hour events.
- 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.
- Payment for these services is made directly to Facilitron either online or by mail.



# Online Assistance

- [www.fjuhsd.org](http://www.fjuhsd.org) Business Services Tab (Booster Manual)
- [www.parentbooster.org/](http://www.parentbooster.org/) (Booster Info)
- [www.guidestar.org](http://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](http://www.ocfoodinfo.com/tff) (Orange County Health Department)



# Any last questions?

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# Thank You!

