

WELCOME TO GUIDELINES FOR PARENT ORGANIZATIONS AND BOOSTER CLUBS 2018/19

7:00 - 8:30 PM

Presented by:

Dr. Jennifer Williams, Executive Director Administrative Services

Ms. Joan Velasco, Assistant Superintendent Business Services

Mr. David Bennett, Director Business Services



BOARD of TRUSTEES OBJECTIVES

- The Board of Trustees recognizes that parents may wish to organize for the purpose of supporting extracurricular programs such as athletic teams, debate teams, and musical groups.
- The Board supports such activities and welcomes parental interest and participation.
- The Board, Superintendent, Administration, and teachers/coaches appreciate your support!



Jennifer

AGENDA

- Discuss regulations related to parent organizations
- Provide information on District specific Board Policies and procedures
- Discuss general guidelines for nonprofits
- Give ideas to simplify the accounting challenge for nonprofit organizations
- Q&A



FUNDAMENTALS

- This presentation represents best practices of School Districts in California.
- Booster and parent organizations are not legally part of the School District but adhere to District direction.
- Booster Clubs support the coaches and District.



RELATIONSHIP OF BOOSTERS TO DISTRICT

- ASB's - legally part of the 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.



APPROVAL OF BOOSTER CLUB

- Booster Clubs are annually approved by the Board of Trustees when you fill out the ASCIP B form.
- If the purpose of a Booster Club changes, the District can revoke the Booster Club's charter.



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



DISTRICT PROVIDED BOOSTER CLUB GENERAL LIABILITY INSURANCE COVERAGE

ASCIP-B General Liability Insurance Coverage

Program Year: 2018-2019

Prerequisite

Complete the ASCIP-B roster form. The roster will be reviewed by the Alliance of Schools for Cooperative Insurance Programs (ASCIP) to ensure that it is fully completed and that no excluded activities are listed.

Coverage

Commercial General Liability Insurance protecting your booster club, parent-teacher organization, auxiliary organization, parent-run foundation and non parent-run foundation's non-hazardous events – on and off campus – against third party claims for bodily injuries or property damage subject to certain limitations including exclusion of abuse or molestation claims. To see complete coverage, terms, conditions and exclusions refer to the policy.

Limits

General Liability: \$1,000,000 per occurrence
Liquor Liability: \$1,000,000 per occurrence
Third Party Property: \$1,000,000 per occurrence (\$1,000 deductible)

No Excess Limits of Liability afforded under this program.

Aggregate Limit

General Liability: none
Liquor Liability: \$2,000,000

ROSTER OF AUXILIARY SUPPORT CLUBS INSURANCE PROGRAM
ASCIP-B COVERAGE

Program Year 2018/2019: July 1, 2018 through June 30, 2019

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.

(Please attach additional pages as needed.)

By the signature below, District requests binding of this coverage for policy period July 1, 2018 through June 30, 2019. The roster above may not be exhaustive of each event and does not include dates, but it represents an accurate characterization of the types and frequencies of events, and the approximate composite annual gross revenue generated by each organization for which the District is purchasing coverage under the ASCIP-B program.

Authorizing District Official:

Date:

For additional information on the ASCIP-B Program, please contact Leticia Lacuesta at (714) 870-2813

RAISING MONEY

- Boosters exist to raise money for their kids.
- Boosters raise money from the local community and from parents (via the students).
- The funds raised are **voluntary donations**.



FEES



ACLU

AMERICAN CIVIL LIBERTIES UNION

- On September 9, 2010, ACLU filed a lawsuit against California and the Governor
- Stated that the State allowed Districts to charge fees for [books and other supplies](#) and that this practice “[discriminates](#)” against children from a low socio-economic background which results in an unfair education system
- On December 9, 2010, the Governor reached a settlement with ACLU which states that Districts will be notified of the [prohibition of fees not specified in Ed Code](#) as allowable

FREE APPROPRIATE PUBLIC EDUCATION (FAPE)



- Title 5 CCR, Section 350 – “A pupil enrolled in a school shall not be required to pay any fee, deposit, or other charge not specifically authorized by law,” as a condition of participation in curricular or extracurricular activities
 - May ask/suggest “donation” sum
- California Constitution – Article IX, Section 5 – “No student shall be required to raise a specified amount of money *as a condition of participation* in an activity sponsored by a *school-connected* organization
 - Fundraising must always be “voluntary”

Chula Vista school to refund parents forced to pay for cheerleading clothes

By Kristen Taketa - Contact Reporter

AUGUST 12, 2016, 6:09 AM

F or their children to be on the Olympian High School cheerleading team last school year, parents were told to pay \$50 for shoes, \$50 for a black body liner, \$50 for practice clothes, \$25 for warm-up embroidery, \$25 for bloomers, \$20 for socks and \$15 for bows.

Altogether, it cost at least \$235 to be a cheerleader — at a public high school.

This week, after hearing complaints and concerns from a few parents about the “spirit pack” fundraiser, the district agreed to refund any Olympian High School parents who paid for the cheerleading items.

“After investigation, a determination was made pursuant to Education Code 49010, that enough confusion existed about whether the Spirit Packs were mandatory or optional personal space items’ being required,” wrote Sasha [redacted], in a letter to parents on Thursday. “As such, [redacted] of last year’s spirit pack was an illegal fee for parents

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Jennifer

ALLOWABLE FEES

- Cost of District furnished materials the student gets to keep and take home
- Cost of food served to pupils
- Charges to parent for lost or defaced books or other school property



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
La Habra High School Football Booster Club

Helpful to be 501(c)(3)



OBTAINING 501(C)(3) STATUS

- To apply for recognition by the IRS of exempt status use a Form 1023-series application
- The application must be complete and accompanied by the appropriate user fee (currently \$600)



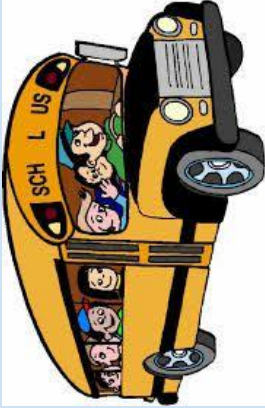
<https://www.irs.gov/charities-non-profits/application-for-recognition-of-exemption>

FIELD TRIP COSTS

- No pupil shall be prevented from participating in a field trip/school camp due to lack of sufficient funds.
- Parents may donate funds to support the costs of field trips.



TRANSPORTATION FEES



- Each school site is allocated money to be used toward the cost of transportation



- The need is greater than the funding
- Donations are needed to support program costs

STUDENT INSURANCE



Myers, Stevens & Toohey offers parents different types of medical insurance for their children.

Please visit

<https://www.myers-stevens.com/>
or call (800) 827-4695 for further
information

Note: If a student does not have medical coverage and plays football, it is mandatory that the Interscholastic Tackle Football Accident Plan be purchased.

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)



David

EXAMPLES OF ASB OR BOOSTER ALLOWABLE FUNDRAISERS

- Athletic events (compliant with league agreements)
- Concession sales
- Entertainment and dances
- Advertising
- Publications
- Book fairs
- Cultural events
- Car washes- ok per ASCIP, but the District is saying No.



In an effort to provide more covered activities, the following three activities would be approved under the ASCIP-B program subject to receipt of a copy of a Certificate of Insurance from the vendor naming the sponsoring booster club, auxiliary organization, PTO or foundation as an additional insured:

Climbing Walls
Laser Tag
Rock Climbing

The following activities are approved if these circumstances exist:

Circuses

Acceptable for field trips or fund raising booths. Circuses cannot be sponsored by the fundraising booster club or auxiliary organization.

Off-Road Bicycling

Must be off public roads or held on a street closed to vehicle traffic.

Amateur Rodeo and Roping Events

Must be held off public roads.

Swap Meets and Sidewalk Sales

Sales shall include household items, not large ticket items such as vehicles, large items or hazardous materials/items and must occur on school grounds.

Garage Sales

Sales shall include household items and not large ticket items such as vehicles, large items such as washers, refrigerators, or hazardous materials/items and must be held at private residences.

The following events would require underwriting to be included for coverage. The carrier is willing to endorse for an additional premium, if approved:

Heavy Metal Concerts

Hip Hop Concerts

Rap Concerts

Filming

Will be underwritten and quoted separately if coverage is requested.

Professional Sporting Events

Field trips are acceptable. Athletic participation, including professional athletes, is excluded.



Jumping through
a few more
hoops for these
activities!



FOOD SALES



- Food Laws are important and complex
- 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 your Food Services personnel for any and all types of proposed food-connected sales during school hours

- Obtaining a valid health permit contact <http://www.ocalthinfo.com/eh/contact>, click on Food

RAFFLES



- In California, nonprofit organizations, 501(c)(3), may conduct raffles to raise funds
- A nonprofit organization must register with the Attorney General's Registry of Charitable Trusts before the raffle
- The nonprofit organization must also file an aggregate financial disclosure report for all raffles held during the reporting year
- Minors cannot participate

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

DISALLOWED ACTIVITIES

Excluded Activities

Aircraft events	Garage sales*	Pyrotechnics
Animal acts and shows	Gun and knife shows	Rap Concerts *
Animals - nonperforming	Hang gliding	Rock climbing/walls*
Animals - saddle	Heavy metal concerts*	Professional Rodeo and
Any Athletic or sports participants	Hip Hop concerts*	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	Sky diving
Carnivals w/ mechanical devices	Mobile home shows	Sky coaster
Climbing walls*	Mosh pits	Slam dancing
Circuses*	Motorized sporting events	Swap meets*
Evangelistic Meetings	Overnight camping	Swimming Pool Parties
Film production*	Parachuting	Tobogganing
Fireworks	Parasailing	Tractor pulls
Firework Sales	Professional sports*	Trampolines
	Promoters	Water events

DOOR-TO-DOOR SALES BY STUDENTS

- Not allowed by District policy (safety issues)
- Permissible for sales to family and friends



USE OF SCHOOL FACILITIES

(see *Handout*)

The Laws:

- Community programs on district school premises
 - *Education Code* sections 10900-10915
- Civic Center Act - Use of school property for public purposes
 - *Education Code* sections 38130-38139



USE OF SCHOOL FACILITIES

(see Handout)

Booster groups may use District facilities by:

- Verifying availability with school Asst. Principal of Instruction and Operations (APIO) or designee
- Creating an account on the District reservation system <https://fjuhsd.districtcalendar.org>

Call Leticia Lacuesta if you have questions (714) 870-2813

USE OF SCHOOL FACILITIES

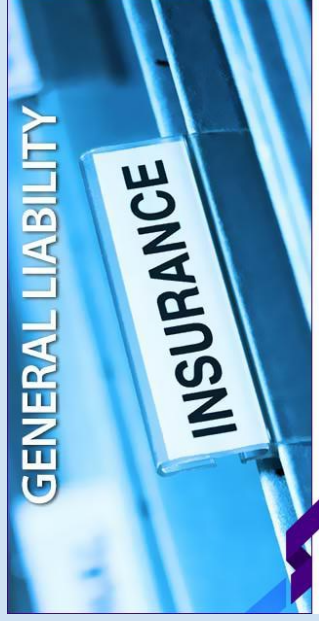
(see Handout)

- If a Coach is putting on a tournament for his/her team (money is being collected) only direct costs (as directed by the APIO & District Service Center), will be charged to the Coach. NOT RECOMMENDED, COACHES SHOULD NOT BE HANDLING MONEY.
- If a Booster Club is putting on a tournament for their team (money is being collected) only direct costs (as directed by the APIO & District Service Center) will be charged to the Booster Club.
- The Coach and/or the Booster Club should not partner with an outside organization (e.g. travel ball teams) in order to avoid paying Use of Facility Fees.

Call Leticia Lacuesta if you have questions (714) 870-2813

BOOSTER EVENTS - VENDOR INSURANCE

- Any Booster Club who invites a vendor to participate in a fundraiser for their event is required to have the vendor provide a “Certificate of Insurance” with a signed “Additional Insured Endorsement” naming the District as an additional insured.
- See handout for details on obtaining this insurance



OTHER REGULATIONS

- District BP 4222: Code of Ethics of the Teaching Profession- has been in place since 1978.
 - Integrity, ethical standards, no commercial gain
- District AR 4222.1 Code of Ethics and Conduct for all Athletic Coaches, Advisors, and all Individuals Working with Co- and Extracurricular Activities
 - Cannot begin service until cleared, duty to report, no personal gain outside of District procedures, ethical behavior at all times



OTHER REGULATIONS

- District BP 4236 Non-School Employment (Conflict of Interest)
 - The Board of Trustees expects all employees to give the responsibility of their positions precedence over any other outside employment.
 - A District employee may receive compensation for outside activities as long as these activities are not inconsistent, incompatible, or in conflict with his/her District duties.



OTHER REGULATIONS



- No individual (parents, teachers, community members) shall personally benefit from not-for-profit activities

- NO compensation, loans
- NO transfer of property
- NO furnishment of goods, services, facilities, etc.



OTHER REGULATIONS

Fingerprinting and background checks are required for volunteers who interact with minors who are not under immediate supervision of a District employee.

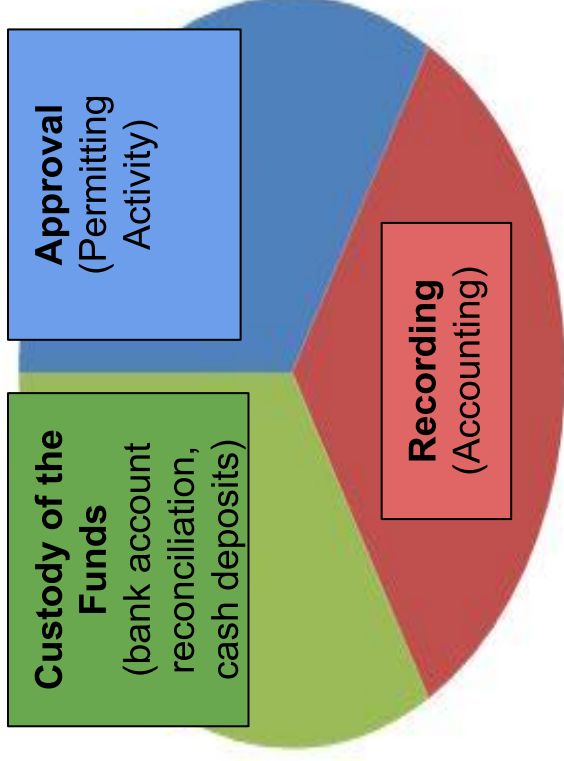


EFFECTIVELY WORKING TOGETHER TO PROMOTE STUDENT ACTIVITIES

- **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!



SEPARATION OF DUTIES

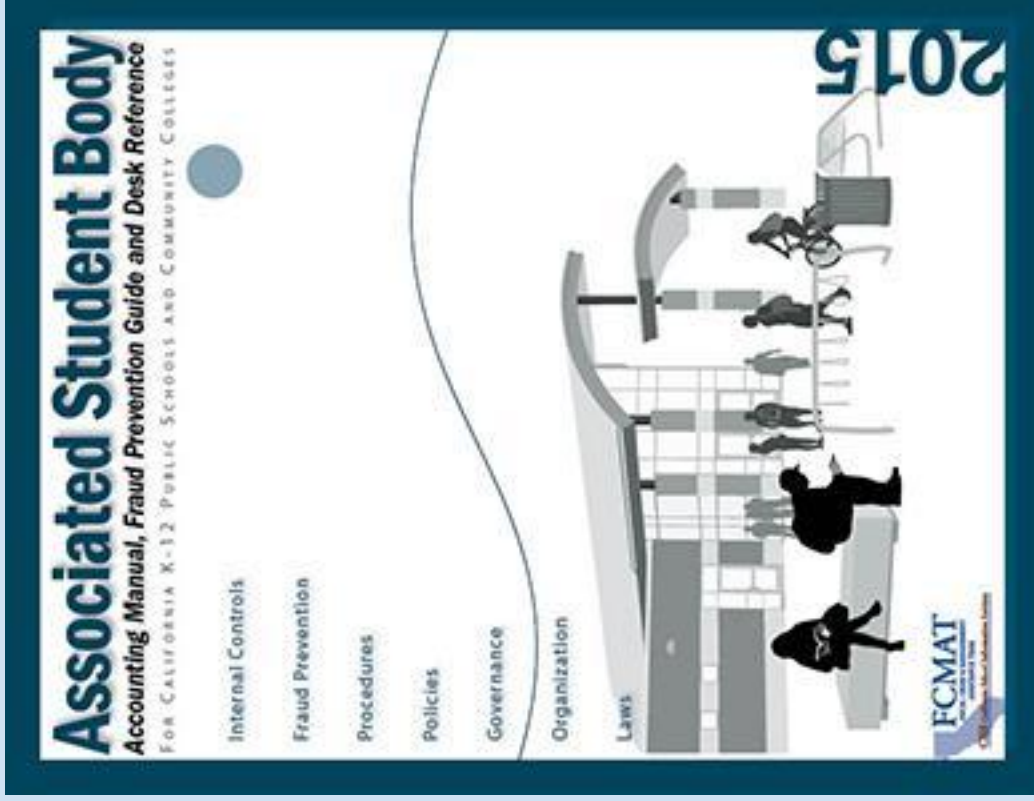


Different individuals should perform these duties in order to provide internal controls and protect members from being accused of mishandling funds.

GREAT RESOURCE

<http://fcmat.org/2015-asb-accounting-manual-fraud-prevention-guide-and-desk-reference/>

Available in printable version or
interactive version



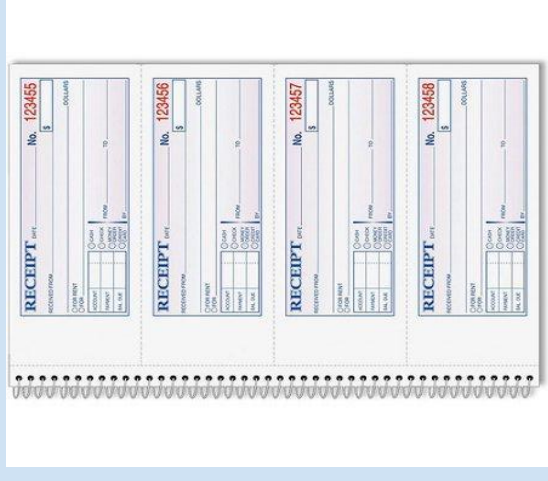
SAFEGUARD ASSETS

- Never commingle ASB and Booster funds
- Two Booster officers 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
 - Tacos, Funnel Cakes, etc.



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



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

Joan

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.

HIRING OF COACHES

- Booster Clubs may not hire or directly pay individuals who work frequently and directly with students, e.g. walk-on coaches.
- Booster Clubs may donate funds to District to cover salary and benefit costs as long as it is not in conflict with CIF rules and/or Collective Bargaining agreements.



Joan



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).
- Booster Clubs may only donate money for **summer pay and for 2 off season coaches**. The amount cannot be greater than a varsity assistant coaching stipend.
- Booster Clubs cannot supplement **in season** coaching stipends.

DISTRICT PAID ATHLETIC STIPENDS IN SEASON

Football	\$4,836		Track	\$3,869
Basketball	\$4,111		Swimming	\$3,869
Cheer	\$4,111		Water Polo	\$3,844
Baseball	\$3,869		Varsity Asst. Football	\$3,627
Wrestling	\$3,869		Cross Country	\$3,386
Volleyball	\$3,869		Tennis	\$3,386
Softball	\$3,869		Golf	\$3,143
Soccer	\$3,869		Other Assistants	\$3,143

- Stipends assigned by local administrator.
- Stipends may be split (but not less than 25%) and has to be in same category (e.g. athletics)
- Maximum amount of Head Coaching stipends is 20 (10 for girls, 10 for boys)
- Maximum number of athletic stipends per campus is 39

BOOSTER SUPPORT FOR SUMMER ATHLETIC PROGRAMS

Responsible Party	Dates	Items Needed
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		
Asst. Principal Student Affairs or Athletic Director For Certificated and Classified Staff	By June 14th for June 30th or July 10th payday	Form A goes to Wendy Chavez in HR to check clearances; first-aid, CPR etc.
Asst. Principal Student Affairs or Athletic Director For Certificated and Classified Staff	By July 12th for July 31st or August 10th payday	Send Donation check(s), Timecards, Form B, and Requisitions* to Kerry Woods in Business Svcs. *Requisitions are created by Principal's Secretary
Asst. Principal Student Affairs or Athletic Director For Certificated Staff Only	By July 26th for August 10th payday	

Maximum amount to be paid to each coach is equal to the amount a teacher could earn teaching summer school. For the 2018 summer this equated to \$ 6,469.13.

Call Kerry Woods if you have questions (714) 870-2832

Joan 47

DETERMINING COST OF SALARY & BENEFITS THAT GOES TO DISTRICT

EXAMPLE	CERTIFICATED EMPLOYEE 21.23% Benefits	CLASSIFIED EMPLOYEE 29.26% Benefits	WALK-ON CLASSIFIED COACH 9.6% Benefits
Gross Salary	\$1,000.00	\$1,000.00	\$1,000
Benefits (<i>2018 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 (16.28%)	\$162.80	-	-
PERS (18.062%)	-	\$180.62	-
OPEB (1.6%)	\$16.00	\$16.00	-
Total Amount Owed to District	\$1,212.30	\$1,292.62	\$1,096.00

Note: Benefits are the same for the entire school year, but change when notified by Federal/State Government
 Contact Kerry Woods to determine correct pension cost for coach.

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 taken for use by any outside group
- Under no circumstances may the funds be given directly to students or parents for personal use

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)

BOOSTER RESOURCES

The screenshot displays the ParentBoosterUSA website. The top navigation bar includes links for Home, Content, Verify 501(c)(3) Status, Compliance, Join Now, and Become a Sponsor. A search bar and a Login button are also present. The main banner features the text "RESOURCES FOR SCHOOL SUPPORT ORGANIZATIONS" with a green "JOIN NOW!" button. Below this, a hand holds a notepad that reads "Immediate 501(c)(3) exemption with membership approval" with a green checkmark and a note "select levels only (see more)". The footer contains a "GET LEGAL/STAY LEGAL FAST ACCESS" link, a checkbox for signing up to receive news, and social media sharing options (Share, Tweet, Share). The Parent Booster USA logo and tagline "Parent Booster USA provides information, training, and help to set up and operate" are also visible.

Did you know? You can get your membership and tax-exemption certificate from your profile.

ParentBoosterUSA[™]
parentbooster.org

Home Content Verify 501(c)(3) Status Compliance Join Now Become a Sponsor

Search Login

RESOURCES FOR SCHOOL SUPPORT ORGANIZATIONS

JOIN NOW!

Immediate 501(c)(3) exemption with membership approval ✓
*select levels only (see more)

GET LEGAL/STAY LEGAL FAST ACCESS ©

☒ Sign up to receive news and special communications about school booster clubs!

Share Tweet Share

Parent Booster USA provides information, training, and help to set up and operate

Simple-File[™] 990 Wizard

Any last questions??

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Thank you for attending!