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
  tb butcher@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**

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

No car washes
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.
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 FJUHSD 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”.

Thank you!!
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
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.
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.
• 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.
• 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 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 cannot 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

<table>
<thead>
<tr>
<th>Sport</th>
<th>Stipend</th>
<th>Sport</th>
<th>Stipend</th>
</tr>
</thead>
<tbody>
<tr>
<td>Football</td>
<td>$4,836</td>
<td>Swimming</td>
<td>$3,870</td>
</tr>
<tr>
<td>Basketball</td>
<td>$4,111</td>
<td>Water Polo</td>
<td>$3,870</td>
</tr>
<tr>
<td>Cheer</td>
<td>$4,111</td>
<td>Varsity Asst. Football</td>
<td>$3,627</td>
</tr>
<tr>
<td>Baseball</td>
<td>$3,870</td>
<td>Badminton</td>
<td>$3,383</td>
</tr>
<tr>
<td>Wrestling</td>
<td>$3,870</td>
<td>Cross Country</td>
<td>$3,383</td>
</tr>
<tr>
<td>Volleyball</td>
<td>$3,870</td>
<td>Tennis</td>
<td>$3,383</td>
</tr>
<tr>
<td>Softball</td>
<td>$3,870</td>
<td>Golf</td>
<td>$3,143</td>
</tr>
<tr>
<td>Soccer</td>
<td>$3,870</td>
<td>Other Assistants</td>
<td>$3,143</td>
</tr>
<tr>
<td>Track</td>
<td>$3,870</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- 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

<table>
<thead>
<tr>
<th>Responsible Party</th>
<th>Dates</th>
<th>Items Needed</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>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</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| Asst. Principal Student Affairs or Athletic Director  
For Certificated and Classified Staff | By June 15th for June 27th 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 9th 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 31st for August 9th payday | |
## 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.

<table>
<thead>
<tr>
<th>Employer Taxes</th>
<th>CERTIFICATED EMPLOYEE 22.1% Benefits</th>
<th>CLASSIFIED EMPLOYEE 30.921% Benefits</th>
<th>WALK-ON CLASSIFIED COACH 9.6% Benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Salary</td>
<td>$1,000.00</td>
<td>$1,000.00</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>Benefits (2019 rates):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unemployment (0.05%)</td>
<td>-</td>
<td>$0.50</td>
<td>$0.50</td>
</tr>
<tr>
<td>Medicare (1.45%)</td>
<td>$14.50</td>
<td>$14.50</td>
<td>$14.50</td>
</tr>
<tr>
<td>Workers Compensation (1.9%)</td>
<td>$19.00</td>
<td>$19.00</td>
<td>$19.00</td>
</tr>
<tr>
<td>OASDI (6.2%)</td>
<td>-</td>
<td>$62.00</td>
<td>$62.00</td>
</tr>
<tr>
<td>STRS (17.1%)</td>
<td>$171.00</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>PERS (19.721%)</td>
<td>-</td>
<td>$197.21</td>
<td>-</td>
</tr>
<tr>
<td>OPEB (1.6%)</td>
<td>$16.00</td>
<td>$16.00</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Amount Owed to District</strong></td>
<td><strong>$1,220.50</strong></td>
<td><strong>$1,309.21</strong></td>
<td><strong>$1,096.00</strong></td>
</tr>
</tbody>
</table>
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 - employer taxes - employee taxes (W-4 withholding) = net amount of check to employee

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

   For example:
   $6,111.36 x 22.1% (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 - 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](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)
- [www.ocfoodinfo.com/tff](http://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!