



# FULLERTON JOINT UNION HIGH SCHOOL DISTRICT

## *BOOSTER CLUB GUIDELINE BOOKLET*



## Table of Contents

Description	Page #
<a href="#">What is a Booster Club?</a>	3
<a href="#">Forming and Operating a Booster Club</a>	3
<a href="#">Financial Tax Matters</a>	4
<a href="#">Fundraising Activities</a>	6
<a href="#">Donations to Schools</a>	7
<a href="#">Annual Accounting Audit</a>	8
<a href="#">Other Operating Procedures</a>	8
<a href="#">Organizing Documents</a>	9
<a href="#">General Do's and Don'ts of Booster/Parent Organizations</a>	11
<a href="#">Frequently Asked Questions</a>	12
<a href="#">Limit of Liability</a>	18
<a href="#">Appendix A</a> Board Policy 1231	19
<a href="#">Appendix B</a> Administrative Regulation 1231 (a), (b)	20
<a href="#">Appendix C</a> Annual Audit List of Records to be Submitted	22
<a href="#">Appendix D</a> Booster Club Approval Form: ASCIP-B Form	23
<a href="#">Appendix E</a> Booster Club Insurance Information	24
<a href="#">Appendix F</a> Use of Facilities	26

## **What is a Booster Club?**

Booster and parent organizations are composed of parents, community members, and staff members coming together for the purpose of supporting specific school activities for the benefit of students, such as athletic teams, debate teams, and musical groups. Such groups are commonly referred to as school connected organizations. They are an important means of connecting parents and other community members with the curricular and co-curricular activities of students. The Fullerton Joint Union High School District Board of Trustees welcomes and encourages parental interest and participation.

Booster and parent organizations are legal entities, separate from the school district with which they are associated and are not governed by California Education Code. However, booster and parent organizations do not have free access to schools and their students. The school district governing board and administration have, and must maintain, exclusive control and management of its public-school system.

Booster clubs are not to be confused with Associated Student Body (ASB) organizations. While booster clubs are composed of parents and other adult community members, ASB's are composed of students and they are formed for the purpose of conducting activities on behalf of students. As such, ASB groups have been given the authority to conduct fundraisers and to spend money for the benefit of students.

All activities and fundraising events that involve the primary participation of students should be conducted through the ASB. The ASB finance office, along with the advisors/coaches and students must follow the procedures set by FJUHSD. Booster clubs should serve as auxiliaries to the school program and should conduct activities and fundraising events involving the primary participation of parents and other adult community members.

## **Forming and Operating a Booster Club**

### **Application for Board Approval**

In order to fulfill its legal and fiduciary requirements, the school board requires school-connected organizations to submit an application. Any request for approval must include a completed application with all the required documents, which can be found at: [fjuhsd.org](http://fjuhsd.org). Click on Departments. Click on Booster Club Guidelines. Use the ASCIP-B Booster Roster Form to complete your application and upload it on the District software "Family ID" located on the district website. If you have any questions contact Kerry Woods in the Business Services department. Her contact information is (714) 870-2832 or [kwoods@fjuhsd.org](mailto:kwoods@fjuhsd.org).

Authorization shall be granted for a period of one school year (July 1 – June 30). Requests for subsequent authorization must be presented annually. The District retains the right to revoke authorization if considered necessary at any time. Not following the rules associated with Booster Clubs, such as paying a District employee directly, will result in revocation of the Booster Club.

## **Separate Identity of the Booster Club**

Booster clubs are legally separate entities from the District and must adhere to certain requirements to assure its independence in both fact and appearance. A booster's name must not imply any form of responsibility on the part of the District, school or ASB. The booster club must maintain a separate legal address from the school and/or the District and must not use the school's address for correspondence. The booster club should set up their own email address that is not tied to a member's personal email address. For example: [LHHSfootballboosters#1@gmail.com](mailto:LHHSfootballboosters#1@gmail.com) would be an appropriate email address.

The booster club must obtain its own Employer Identification Number (EIN) and may never use the District's EIN number. The booster club must operate its own checking account. Booster funds may not be co-mingled with the student body funds. Booster organizations are responsible for their own tax status, accounting, and tax filings. The school District's tax-exempt status and identification numbers are not for booster organization use.

## **Financial and Tax Matters**

There are many federal, state and local laws that pertain to nonprofit entities. Because the booster club is not a legal component of the District, it is the organization's responsibility to be both knowledgeable and compliant with all pertinent laws.

## **Obtaining Tax Exempt Status**

Many booster clubs wish to obtain tax exempt status. The term "tax exempt" generally refers to an organization that is exempt from Federal taxes under section 501(c)(3) of the Internal Revenue Code. Donations made to tax exempt organizations are sometimes deductible by the donor on his or her individual tax return. However, individual donors should consult their own tax advisor for tax advice. For a booster to provide receipts to donors as a "charitable tax-deductible donation" the organization must be officially approved by the IRS as a 501(c)(3) tax- exempt organization.

Booster and parent groups must contact the Internal Revenue Service and the Franchise Tax Board in order to obtain a tax-exempt status for their organization. State and Federal forms and further information can be found at the following Web sites:

[www.irs.gov](http://www.irs.gov) – The IRS web site has a special link for 'Charities and Nonprofits'. There you will find instructions for applying for tax exempt status, reinstating the organization if it loses exempt status, requesting an employer identification number (EIN) and all the forms and instructions for the organization's Federal tax obligations. There is also a tool to search the status of tax-exempt organizations, which is useful if you are unsure if your organization has already obtained Federal tax-exempt status or if the organization is up to date on its Federal filing obligations. Specifically, you may want to consult IRS Publication 557, "Tax-Exempt Status for Your Organization" which is also available on the web site.

[www.ftb.ca.gov](http://www.ftb.ca.gov) – An organization that is exempt from Federal income taxation is not automatically exempt from California income taxation. The California Franchise Tax Board (FTB) oversees the collection of tax and the tax-exempt status of California businesses. Their website contains information on filing for California tax exempt status and the forms and instructions for maintaining tax exempt status within the state. Download 3500 Booklet, “Exemption Application Booklet” and Publication 932, “Exempt Organization Filing and Compliance – General Information”.

<https://oag.ca.gov/> - The California Office of the Attorney General (OAG) regulates fundraisers for the state and requires nonprofit organizations to register within 30 days of receiving its first asset (for booster clubs, the first asset is usually a donation). Registration is filed on form CT-1. Annually, booster clubs must file form RRF-1. See the website for more details.

<https://www.cdtdfa.ca.gov/> - A tax exempt organization is exempt only from income tax. Booster clubs are not sales tax exempt, unless they have filled out the proper application forms and received sales tax exempt status from the California Department of Tax and Fee Administration (CDTFA). Organizations that have applied for and received a letter of exemption from sales tax do not have to pay sales and use tax when they buy, lease or rent taxable items that are necessary to the organization’s exempt function. No item purchased tax-free by an exempt organization can be used for the personal benefit of a private party or other individual.

Any booster club planning to conduct fundraisers involving the sale of goods or merchandise must obtain a California seller’s permit. This is true even if the sales are not taxable. This includes, but is not limited to, the operation of concession stands, and selling of school spirit clothing or other items. Booster clubs may not use the seller’s permit of another booster club or the District’s sales permit number. Review the publication, Tax Guide for Nonprofit Organizations, for further information.

<https://www.ochealthinfo.com/about-hca/public-health-services/environmental-health-services/food/general/food-handler-card> - The Orange County Health Care Agency requires all food handlers to obtain a food handler’s card and one person on site must be Serve Safe Certified. Refer to the website for more details.

## **Liability Insurance**

As a benefit to booster clubs, the District has elected to provide general liability insurance through the Auxiliary Support Clubs Insurance Program (ASCIP–B). The program provides commercial general liability insurance protection for booster clubs’ 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.

- General liability is limited to \$1,000,000 per occurrence with no aggregate limit
- Liquor Liability is limited to \$1,000,000 per occurrence with an aggregate limit of \$2,000,000
- Third Party Property Damage is limited to \$1,000,000 per occurrence (\$1,000 deductible)

See the ASCIP-B Boosters General Liability Insurance Coverage Form for important information and excluded events and activities.

It is important to note that ASCIP-B is provided for general liability only. It does not cover the officers and directors of the nonprofit for losses suffered as a result of their wrongful acts, nor does it apply to automobile accidents or damage to your own property. For those types of coverages, the booster club must purchase their own policies independent of the school district.

For specific questions about ASCIP-B coverage, contact Kerry Woods in the FJUHSD Business Services Department.

### **Fundraising Activities**

Programs, fundraisers or other activities sponsored by booster organizations must be authorized and conducted according to local board policy, laws, and school rules. As part of the application packet, FJUHSD requires each club to provide a list of proposed fundraising activities on the ASCIP Roster of Activities form. Each fundraiser should be included, whether the fundraiser will be held on or off campus.

The following are guidelines for booster/parent organizations fundraising activities within the District:

- Use of the district or school name in fundraising activities should be approved by the school principal or designee and will comply with district policies and state law.
- Students shall not be involved in fundraising activities except as volunteers for the booster organization.
- Raffles and “Opportunity Drawings” are governed by the California Office of the Attorney General (OAG). <https://oag.ca.gov/charities/raffles>.
- At least 90% of the proceeds must go to the organization (50-50 drawings are illegal).
- Opportunity drawings must have a general and indiscriminate distribution of tickets. All tickets are offered on the same terms and conditions as the tickets for which a donation is given AND a ticket holder does not have to pay to win.
  - All booster funds are collected and maintained by the organization. The District's tax identification number cannot be used. No booster funds shall be kept in ASB accounts.

Funds raised by booster organizations are to be used to support programs; however, no student will be required to raise funds to participate in school programs and events. There is no “pay to play” in California schools and booster clubs cannot require parents to contribute or fundraise in order to participate in school activities.

Funds raised by the booster club should be donated to the district for specific purposes, such as the purchase of specific items of equipment or to supplement the school budget for uniforms or tours. This is the preferred method. However, if particular items are purchased by the booster organization, these items must be donated to the school for use by the designated group in accordance with district policies and procedures.

## **Donations to Schools**

### **Purchases for Schools**

Donations to the school shall be processed in accordance with board approved policies and procedures. Staff may make requests through their principal or designee to the booster club for desired donations, but it is the responsibility of the booster club's board of directors to determine the character of the donations. Donations to a school or the District must be accepted and approved by the Board of Trustees.

### **Donations of Supplies**

- May be done without formal donation to the school.
  - Supplies are defined as consumable goods that are generally considered inexpensive, are nonpermanent and expendable in nature and are easily used up and replaced.
- Donated Supplies become the property of the school and District.

### **Donations of Services, Uniforms and Equipment**

- Funds should be donated to the school following the regular donation process. The purpose of the donation should be clearly indicated on the donation form so that the District may comply with donor requests.
  - Authorized personnel will purchase the item through the District's procurement process to ensure compliance with board policies, purchasing guidelines and statutory laws.
- Equipment is generally defined as items that are permanent in nature, have a useful life of more than one year and are not easily damaged or replaced.
- Donated uniforms and equipment become the property of the school and District.
- The Maintenance & Operations department must be consulted prior to donation of any item requiring installation or a maintenance contract.
- Capital improvements, equipment (over \$5,000), and uniforms may only be purchased with the prior approval of the principal and District authorized designee.

### **Donation of Support Personnel**

Booster clubs may wish to pay for District employees to assist with school activities. Boosters are allowed to do so only with pre-approval from the principal or designee and must donate funds to the school to cover the wages, taxes and benefits for the hours worked by the employee. The booster club should never pay District employees directly for work performed for school activities. Employees of the booster club or contractors hired by the booster club are never allowed to work directly with students. If a booster organization wishes to pay for additional and/or extra-curricular services, the person to provide the services must be hired through the Human Resources Department. The booster or parent organization will deposit such funds into a District ASB account for the proposed expenses. The funds must be sufficient to pay for the actual services plus any benefits associated with the employee.

## **Annual Accounting Audit**

During the fiscal year, there will be audits of the booster club's financial records by the District's business services staff. In anticipation of the District audits, the booster club should perform an internal audit of the records. This audit should be performed by individuals who are independent from the booster club treasurer and president. This provides good internal controls over the financial records. If there are any questions from the membership or discrepancies noted, they should be brought to the attention of the president of the organization and a resolution reached prior to presentation to the general membership. All officers should make records available as requested by the internal auditors and the Business Services staff. Upon completion of the district audit, the executive members should submit a report to the general membership of the District's findings.

The District will perform an audit of the Booster Club annually (see list of compliance items found at the end of this booklet). Booster Club records will be uploaded by the Booster Club member(s) into a software called "Family ID" which may be found on the District's webpage.

### **Submission Dates:**

November 30, 2021 Submit all records from July 1, 2021 through October 31, 2021 February 28, 2022 Submit all records from November 1, 2021 through January 31, 22 May 31, 2022 Submit all records from February 1, 2022 through April 30, 2022 August 31, 2022 Submit all records from May 1, 2022 through June 30, 2022

Note: District staff will review all financial documents throughout the year. If at any point there are discrepancies or unallowed expenditures taking place the Booster Club will be brought to the Board of Trustees and disqualified from remaining a School-Connected Organization of the District. Future activity will then be run through the ASB club account associated with the students related to this Booster Club.

## **Other Operating Procedures**

### **Use of School Facilities**

A District permit application must be submitted at least two weeks before the intended activity. District policy requires that parties requesting use of school facilities provide proof of insurance coverage for general liability and property damage. ASCIP-B provides the minimum coverage required by the District in most cases. However it is the booster club's responsibility to ensure the activity is covered under the plan. See "Liability Insurance" subheading for more details. Possible endorsement may be requested for certain events. In addition, proof of worker's compensation insurance may also be requested and/or proof of abuse & molestation.

To use District facilities go to <https://www.fjuhsd.org/Page/1919>

For assistance contact: support@facilitron.com or 800-272-2962 ext. 1.

For additional facility use information please contact:

Kerry Woods (714) 870-2813 [kwoods@fjuhsd.org](mailto:kwoods@fjuhsd.org)



## **School-Connected Food Sales**

Booster and parent organizations must comply with state law as well as District policies and regulations on the sale of food on school premises. Food sales can only be held ½ hour after school ends until midnight. No food sales are allowed on campus before school or during instructional time. Booster and parent organizations are encouraged to review and become knowledgeable of applicable laws including county food handling requirements, State and Federal nutritional standards, as well as the district's Wellness Policy. Additional information is available from the District's Nutrition Services Division. For assistance please contact:

Asma Chaudry (714) 870-2820 [achaudry@fjuhsd.org](mailto:achaudry@fjuhsd.org)

## **Tobacco, Alcohol and Drugs**

Events sponsored by school-connected organizations shall be consistent with existing District policies establishing tobacco, alcohol and drug-free environments at all school functions.

## **Retention of Records**

Since voluntary organizations often experience constant turnover of officers and members, it is important that the activities of the organization be clearly documented and that a procedure for retaining those documents be established. Records must be retained for every financial transaction and those records must support the revenues, expenses, assets and liabilities reported on the organization's annual 990 return. Some examples of records include receipt books, invoices, bank statements, general ledger and financial reports, income tax returns and minutes of board meetings. These types of records should generally be kept for at least four years after the close of the organization's fiscal year. Permanent records such as Articles of Incorporation or the IRS Determination Letter should be kept indefinitely.

## **Organizing Documents**

As part of the application packet, FJUHSD requires that a booster club provide organizing documents that define the organization and govern its management and operational policies.

## **Constitution and Bylaws**

The constitution is the main document of an organization that determines the fundamental aspects of that organization.

Minimally a constitution should include the following five elements:

- Name and purpose of the organization
- Membership information
- Executive Board or Officers
  - Positions and duties of each position defined
  - Position and term limitations

- Method of amendments to the constitution
  - By who
  - By petition of percent of members
  - By ballot
  
- Adoptions or ratification of constitution and any subsequent amendments ○ Shall
  - require (percentage) vote of (ExecutiveBoard)

Bylaws determine the detailed guidelines of the fundamental aspects of the organization and states the daily work of the organization.

Minimally the bylaws should include the following six elements:

- Duties and powers of Executive Board and Officers
- The composition and membership of committees
  - One such committee shall be the Audit Committee
- Successions
- Elections and qualification for office
- Finances
  - Statement of internal controls, authorization of financial activities
  - Who shall approve prior to any commitment
- Meeting schedule
  - For regular and special sessions
  - Time, manner, frequency
  - What constitutes a quorum
  - Who shall conduct meetings

### **Membership and officers**

Typically, a nonprofit board has at least three officers: a president, secretary and treasurer. The president heads up the board and supervises the business of the organization. The secretary keeps the minutes of the board meetings. The treasurer keeps the accounting records of the organization and is responsible for the overall financial condition of the organization. District policy requires that a booster club have a treasurer at all times.

Membership in a booster club may include parents, community members, and school District staff. Due to possible conflicts of interest, District policy does not allow employees of the District to hold officer positions within a booster club of the school in which it is associated.

District staff may not have direct access to financial banking information. Allowing district staff to write

checks from the Booster banking account or to direct a booster club member to write a check to them directly would be cause for the disqualification of the booster club.

### **General Do's and Don'ts of Booster/Parent Organizations**

#### **What to Do:**

- Obtain tax identification number and tax-exempt status.
- Open a financial account under the above criteria. Maintain records for continued status.
- Create logo and name to be used; the school or District is separate. School or District logos should not be used without specific authorization of the Superintendent/designee; booster and parent organizations have their own identity.
- Raise funds by using adult membership. Special projects may include students who volunteer.
- Maintain relationship with principal and his/her designee for input of needs. →
- Donate all purchases to the school District in accordance with District policy. →
- Donate funds to ASB accounts for specific student teams/groups.
- Consult with the District maintenance department prior to purchasing items that require installation or business division prior to purchasing goods or services that require on-going maintenance contracts.
- All capitalized expenditures over \$5,000 must be processed through the Purchasing Department of the District.

#### **What Not to Do:**

- Conduct fundraising activities requiring students to participate.
- Co-mingle booster or parent organization funds with ASB funds.
- Represent booster or parent organization activities as those of the District or one of its schools.
- Charge parents/students or imply that payments are required for participation in school sponsored activities.

#### *References:*

*Education Code Section 48930, 49530-49536, 51520, 51521*

*CA Penal Code Sections 320 ,320.5*

*Board Policy and Administrative Regulation 1230, 1321, 1330*

## **Frequently Asked Questions**

### **Purpose of a Booster Club**

- Please clarify the difference between a booster club and ASB.
  - Booster clubs are organizations run by adults with all decisions as to activities, money handling, and spending done by the members and executive board of each organization.
  - ASBs are District sponsored organizations located at school sites. Decisions are made by student councils with approval by the Principal.
  
- If we are not a booster club, does everything go through ASB?
  - Yes, it is required that the parent group work in conjunction with the school site ASB for fundraising events. Please be aware, parent groups that opt to not work in conjunction with ASB, are responsible for any tax ramifications on revenues earned.

### **Formation of a Booster Club**

- Where does the completed booster application packet get turned in?
  - ASCIP-B form is turned in by uploading it to the Family ID software which is located on the District website.
  
- Is contact information only required for the Executive Officer positions listed on the Booster Application?
  - The name, address, phone number and email address is required for each officer of the club. It is important to include this information so that school personnel can contact the club as needed. Contact information for the general membership is not required however a list of the general membership names must be turned in.
  
- What is the process for getting a tax id number (EIN)? How long does it take?
  - An EIN application is very simple. Apply online on the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and click on "Employer ID numbers". You will be given an EIN immediately.

NOTE: You must use a legal residence, principal place of business or principal office in the US in order to use the online application (you may not use a p.o. address and you may not use a school or district address). If you have no physical address, you may apply by phone at (267) 941-1099. Full instructions are found on "Instructions for Form SS-4". The IRS website recommends that you do not apply for an EIN until your organization is legally formed.

- What is the deadline for submitting the booster application to the district? ○ The application must be submitted by the end of the second week of school.
  
- How is the booster club acknowledged by the District?
  - Booster clubs are required to submit an application (ASCIP--B form) each year to the district office via the “Family ID” website. The business services staff will notify the booster club once the application has been approved or if more information is required prior to approval.
  
- Is every club on campus required to have a booster club (e.g., chess club, Red Cross)?
  - No – and booster club membership or participation is never a requirement for students to take part in school sponsored activities. ASB clubs can operate effectively without a booster club.
  
- Why do we have to submit an application every year?
  - FJUHSD requires each booster club to submit an application annually. Booster clubs are unique in that their leadership changes very rapidly, as does their general membership. Parents are typically in a booster club for 1 to 4 years, as their child progresses through school. Each year will have fresh members, new ideas and goals and a different relationship with the school and team or activity that they support.

Although the schools and District have no authority or desire to manage booster clubs, California law requires that a school district’s governing board (or designee) approve any organization that conducts fundraising activities for that school prior to any fundraising activity taking place.

- How should a booster club remain separate from the school when representing an organization?
  - The name of the booster club should be clearly identifiable such as “La Habra High School Football Booster Club” and booster clubs should have their own identifying logo. Officers and members should never imply that they represent the school or district or are authorized to act in any way on its behalf. It is recommended that they identify themselves as a nonprofit organization raising funds for the activities in which they are associated. It is extremely important that booster clubs and ASBs are identified as separate organizations.

- Can the insurance just indicate the school as "additional insured" instead of Fullerton Joint Union High School District?
  - No. Fullerton Joint Union High School District needs to be listed as the additional insured on all Certificates of Insurance.
  
- I do not have a booster club for my team. I do everything and I am the treasurer. Do I need liability insurance, IRS nonprofit status, and a bank account?
  - Yes. Moneys you collect could be considered income to you by the IRS. Contact the ASB Advisor at your school site to determine how your activities can be transitioned to the ASB.

### **Booster Club Organization**

- Where can the booster club obtain examples of bylaws and constitutions?
  - There is a sample Constitution & Bylaws used by ASBs in the FCMAT ASB Manual available at <https://www.fcmat.org/> It might provide a structure for creating one for your booster club. Another booster club at your school site might provide a copy of their Constitution & Bylaws.
  
- Is the Constitution & Bylaws one document or are they separate documents? Can they be combined into one document if all requirements are satisfied?
  - Yes. The Constitution & Bylaws can be combined into one document as long as there is a section identified as bylaws.
  
- How many board members does a booster club need?
  - Your booster club Constitution & Bylaws will outline the number of board members and their duties, but most clubs have 3 to 4. There is usually a president, secretary and treasurer and often a vice-president, as well. District policy requires a treasurer position. Although occasionally one person may hold two offices, it is recommended that the president and treasurer position always be held by two different individuals.
  
- Are FJUHS employees allowed to be a booster officer?
  - No. They are allowed to be a member only.

- What is the procedure for disbanding a booster club?
  - The club must notify the business services department and the school principal writing. The bylaws of the booster club should contain a provision for dissolution of the club. Club's assets should be donated to the corresponding ASB club. This outcome most mirrors donor intentions, as money was donated to support student activities.
  - Additionally, the club must submit a final informational return to the IRS and FTB (Franchise Tax Board). Check the FINAL RETURN box on the first page of the return and write FINAL across the top. If the organization is incorporated, you will need to file a nonprofit Certificate of Dissolution (Secretary of State Form DISS NP within 12 months of filing the final return.

## **Operating Procedures**

- Can a booster club deposit to ASB be allocated for a particular expense?
  - Donations made to ASB can be directed to a specific club or even a specific purpose. It cannot be directed to a specific student. The purpose of the donation needs to be a legal ASB expenditure and approved by the ASB student council.
  
- Are booster clubs responsible for specific purchases such as the trophy case or CIF banners?
  - No. While many booster clubs show their support in this manner, there is no requirement to make this purchase. This would be a local decision made by the booster club. That is certainly one example of how a booster club can provide their support and meet their 501(c)(3) goals.
  
- Can a booster club provide a "scholarship" to a student to help pay costs for entering a tournament that the student would otherwise be unable to play?
  - Booster clubs are not allowed to keep accounts of students. Therefore, the donations and fundraising efforts should be used to send all the students to the tournament. If it is not a school sponsored event, then it likely does not meet the specific activities outlined in the club's charter. In any event, no one individual student may benefit from decisions made by the booster club. The original charter of the booster club and State of California nonprofit and incorporation documents should be reviewed as to requirements.
  
- Can the booster club donate to the ASB fund to upgrade what the school intends to purchase (e.g., upgrading the wrestling mats)?
  - Yes, as long as the District's Purchasing Department and the school site agrees to the upgraded item.

- Can you please explain the difference between "commingling" funds with ASB and making donations to the ASB account for club/team purchases?
  - The "commingling" restriction has to do with money. ASB money cannot be deposited into booster club accounts. Booster club money cannot be deposited into ASB accounts. Booster club money can never be deposited into members bank accounts. Booster clubs should maintain their own bank accounts using their own EIN. Clubs can fundraise and then make a donation of cash and/or supplies if they wish.

## **Fundraising**

- ASB fundraising vs. Booster Club, who gets priority?
  - Since ASB is a school sponsored activity which is for students and by students, ASB fundraisers will always have priority over booster club fundraising. Submission of the booster's annual ASCIP roster of activities is very important for coordination.
  
- Can fundraising be done for future projects?
  - Yes. Fundraising activities and their purpose are decisions made by the booster club.
  
- Can booster club fundraisers be on school campus if after school hours?
  - All fundraisers must have approval by the school site and the club must comply with all rules and regulations, including obtaining a use of facilities permit, California reseller's certificate (if applicable), food handlers' card (if applicable) and any other government mandated requirement.
  
- If the fundraiser will not take place on school property, does the booster club still have to get District approval?
  - While approval is not required, coordination of fundraising activities is strongly encouraged. Insurance coverage for your event will not be in place if the District is unaware of its existence. Always make sure that your ASCIP roster of activities is up to date and on file in your school's office.
  
- Does the ASCIP roster of activities need to be resubmitted if there is a change of site administration?
  - No, your ASCIP roster of activities should be on file with the school site. It is only necessary to re-submit if there is a change of fundraisers.



- Can students participate in booster fundraisers?
  - Fundraising by booster clubs should be primarily conducted by the adult volunteers. The school's ASB is the primary fundraising mechanism of the students. However, students can participate in a booster club fundraiser as long as their participation is clearly voluntary and the students clearly identify that they are raising funds for the booster club. Additionally, they must be legally able to participate. Games of chance such as bingo, raffles, casino nights etc. have special rules for minors and the booster club must familiarize itself with those rules prior to accepting student volunteers.
  - Fundraisers cannot be held during the school day. The school day is considered to be one hour before the start of school and one hour after the end of the school day.

## **Financial Procedures**

- If an annual booster club budget is approved by general membership, does each individual expenditure need ASB approval?
  - ASB does not approve booster club expenditures. If the booster club budget is detailed to the point of individual expenditures, then each expenditure would not need to be approved by the booster club.
  
- How much money is allowed to be carried over each year?
  - There is no specific amount that a nonprofit organization should aim to carry over from year to year. While donors have a general expectation that their donations are to be used immediately, there is no IRS rule stating that donations must be used in the year in which they are received. In fact, it is generally considered good practice to generate a surplus to be carried forward in case of future "emergency" needs or unexpected cost increases down the road. The officers of the booster club should carefully examine the expected revenues and expenses of future years to determine a reserve appropriate for their organization.
  
- When money is collected for our booster club, who do we check the money in with?
  - This is a booster club decision. Booster clubs are responsible for handling their own monetary transactions. It is recommended that each club develop policies and procedures for the handling of money collections and disbursements.

## **Limit of Liability**

The booster club is not a school sponsored activity and participation in the club or in club activities is purely voluntary. Booster clubs are separate from the District. Booster clubs are not under the control of, nor are they the responsibility of, the school or District administration, or the Board of Education.

Booster club funds are not controlled by the District or students. Likewise, booster clubs will not be involved in the administering or supervising of the activities of student organizations. Booster clubs should not lead others to believe it is in charge of or has any responsibility for school activities, especially within the sport or activity the booster club supports.

This manual establishes policies and procedures to be followed by booster clubs operating within the Fullerton Joint Union High School District. School site and District administration will advise booster clubs on management, policies and procedures. The district's business services department will audit the booster club's financial statements to ensure the club's financial integrity. However, the district assumes no accountability or liability for the operation and management of booster clubs. Any financial obligation incurred by a booster club shall be solely that of the booster club.

As entities separate from the District, the booster club should also recognize that school or District personnel may not manage or direct the booster club operations. Neither the school or District may lead others to believe it is in charge or has any responsibility or authority over a booster or parent organization.

## APPENDIX A

### **FJUHSB Board Policy 1231 - School Connected Organizations**

#### FULLERTON JOINT UNION HIGH SCHOOL DISTRICT BP 1231 SCHOOL-CONNECTED ORGANIZATIONS

The Governing Board recognizes that parents/guardians and community members may wish to organize parent organizations and/or booster clubs for the purpose of supporting the district's educational and extracurricular programs. The Board appreciates the contributions made by such organizations toward the Board's vision for student learning and for providing all district students with high-quality educational opportunities.

Persons proposing to establish a school-connected organization shall submit a request to the Board for authorization to operate within the district or at a district school.

A school-connected organization, including a booster club, parent-teacher association or organization, or other organization that does not include an associated student body or other student organization, shall be established and maintained as a separate entity from the school or district. Each school-connected organization shall be subject to its own bylaws and operational procedures or to the rules or bylaws of its affiliated state or national organization, as applicable.

In addition, activities by school-connected organizations shall be conducted in accordance with law, Board policies, administrative regulations, and any rules of the sponsoring school.

The Superintendent or designee shall establish appropriate rules for the relationship between school-connected organizations and the district.

A school-connected organization shall obtain the written approval of the Superintendent or designee prior to soliciting funds upon the representation that the funds will be used wholly or in part for the benefit of a district school or the students at that school.

A school-connected organization may consult with the principal to determine school needs and priorities.

Any participation in fundraising activities by students and their parents/guardians and/or any donation of funds or property shall be voluntary.

Through this policy, the District shall establish procedures to provide parents, guardians and community members who may wish to organize parent organizations and/or booster clubs for the purpose of supporting the District's educational and extracurricular programs.

Policy adopted: October 6, 2020

## APPENDIX B

### **FJUHS D Administrative Regulation 1231 - School Connected Organizations FULLERTON**

#### JOINT UNION HIGH SCHOOL DISTRICT AR 1231 (a) SCHOOL-CONNECTED ORGANIZATIONS

A school-connected organization's request for authorization to operate within the district or at a district school shall contain, as appropriate:

1. The name and purpose of the organization
2. The date of application
3. Bylaws, rules, and procedures under which the organization will operate, including procedures for maintaining the organization's finances, membership qualifications, if any, and an agreement that the group will not engage in unlawful discrimination
4. The names, addresses, and phone numbers of all officers
5. A list of specific objectives
6. An agreement to grant the district the right to audit the group's financial records, either by district personnel or a certified public accountant, whenever any concern is raised regarding the use of the funds
7. The name of the bank where the organization's account will be located and the names of those authorized to withdraw funds
8. The signature of the principal of the supporting school
9. Planned use for any money remaining at the end of the year if the organization is not continued or authorized to continue in the future
10. An agreement to provide evidence of liability and/or directors and officers insurance when and in the manner required by law

Requests for subsequent authorization shall be annually submitted to the Superintendent or designee, along with a financial statement showing all income and expenditures from fundraisers. If the Superintendent or designee proposes to deny the request for reauthorization, he/she shall present his/her recommendation to the Governing Board for approval.

When deemed necessary by the Board or the Superintendent or designee, the authorization for a school-connected organization to conduct activities in the district may be revoked at any time.

Each school-connected organization shall abide by the following rules:

1. The organization shall not act as an agent of the district or school.
2. The organization shall not use the district's tax-exempt status and identification number. It shall be responsible for its own tax status, accounting, internal controls, financial reporting, retention of records, and other operations.

FULLERTON JOINT UNION HIGH SCHOOL DISTRICT AR 1231 (b) SCHOOL-CONNECTED ORGANIZATIONS

3. The organization shall use a separate name and logo. Any use of a name or logo affiliated with the district, a district school, or a school team shall require the prior consent of the Superintendent or designee.
4. Funds of the school-connected organization shall not be co-mingled with district funds, including associated student body funds.
5. The organization shall not hire or directly pay any district employee. If a school-connected organization wishes to pay for additional and/or extracurricular services, the person to provide the services shall be hired through the district's personnel department, provided the Board approves the position. At their discretion, employees may volunteer to perform activities for school-connected organizations during non-working hours.

Regulation adopted: October 6, 2020

## APPENDIX C

### **List of Records to be Submitted for Audit of Booster Club by Business Services Staff**

*Please upload to "Family ID" software which can be found on District website.*

The list of Booster Club requested documents is as follows:

1. Copies of the Booster Clubs Articles of Incorporation: You will only need to turn these in once unless changes occur during the year to these articles of incorporation.
2. Copies of the Booster Clubs Bylaws: You will only need to turn these in once unless changes occur during the year to these bylaws.
3. IRS letter assigning an EIN (employer identification number) to the organization (only need to turn in once).
4. IRS determination letter recognizing tax-exempt status of booster club (only need to turn in once).
5. Current names and contact information for the president, vice-president, secretary, treasurer of booster club.
6. Names of all members of booster clubs.
7. ASCIP B Form
8. Documentation of any restrictions on the use of any particular funds or donor gifts
9. Copies of IRS Form 990 for the calendar year under review
10. Copies of Form 1099s
11. Copies of treasurer's reports / financial statements for the period to be reviewed (QuickBooks / Excel Spreadsheets etc.)
12. List of all bank and investment accounts, including names and contact information of persons authorized to sign on each account.
13. Copies of all bank and other financial statements for the period to be reviewed.
14. Copies of all bank and investment account reconciliations for the period to be reviewed.
15. Copies of all checks or disbursements made from the accounts with description of use.
16. Cash tally sheets or cash receipts journal for fund raising activities.
17. List of inventory purchased, sold and on hand.
18. Invoices, receipts and other documents.
19. Information from district teachers, coaches etc. describing needs or uses of booster club money.
20. Copies of approval for payment to for district staff (must be paid through the District or cause for disqualification of Booster Club).
21. Copies of any fundraiser flyers or advertisements dispersed in any format (paper, email, social media etc.).

**APPENDIX D  
BOOSTER CLUB APPROVAL FORM: ASCIP-B Form**

ROSTER OF AUXILIARY SUPPORT CLUBS INSURANCE PROGRAM ASCIP-B COVERAGE

Program Year 2021/2022: July 1, 2021 through June 30, 2022

District Name: \_\_\_\_\_ School Name: \_\_\_\_\_

Booster Club (Insured Name): \_\_\_\_\_

Contact: \_\_\_\_\_ Date: \_\_\_\_\_

Phone: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Event Types - Candy Sales, Spirit Wear Sales, etc. Events Per Year Estimated Income

	<b>Event Types - Candy Sales, Spirit Wear Sales, etc. Events Per Year</b>	<b>Est. Income</b>
1.		
2.		
3.		
4.		
5.		
6.		

(Please attach additional pages as needed.)

By the signature below, the District requests binding of this coverage for policy period July 1, 2021 through June 30, 2022. 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 Signature: \_\_\_\_\_

Authorizing District Official Printed Name: \_\_\_\_\_

Date: \_\_\_\_\_

For additional information on the ASCIP-B Program, please contact Kerry Woods at [kwoods@fjuhsd.org](mailto:kwoods@fjuhsd.org) or call (714) 870-2832.

## APPENDIX E

### BOOSTER CLUB - IMPORTANT INSURANCE INFORMATION

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 from that vendor (see attached sample).

#### Certificate of Insurance:

- Evidence of general liability coverage must include \$1 million per occurrence for property damage and \$1 million per occurrence for bodily injury
- A brief description of the activity/event must be indicated in the description of operations section
- Evidence of automobile liability insurance with limits of \$1 million covering any auto, hired, or non-owned autos, if facility user drives during use of FJUHSD property Facility users with employees must present a certificate of insurance evidencing their workers' compensation coverage.
- FJUHSD requires evidence of workers' compensation coverage providing statutory limits and employers' liability limits of \$1 million. Workers' compensation insurer agrees to waive all claims against FJUHSD
- If the Workers' Compensation and Employers' liability coverage does not apply to you, then you must provide a signed statement attesting to the District that no person, working the event, is being employed/contracted by you or your organization

- The Certificate Holder on the Certificate of Liability must read as follows:

Fullerton Joint Union High School District  
1051 W Bastanchury Road  
Fullerton, CA 92833

- The Additional Insured Endorsement must read as follows:

Fullerton Joint Union High School District  
1051 W Bastanchury Road  
Fullerton, CA 92833

Fullerton Joint Union High School District, it's officers, agents, employees and volunteers must be listed as additional insured on a separate endorsement page\* for general and automobile liability insurance requirements.

**Please note that additional documentation may be needed from your vendor.** For example, if you are using a food vendor at your event, the District will require a copy of the vendor's health permit and proof of auto insurance if a vehicle will be on District property.

Failure to provide any of these documents will result in the denial of your request of Use of Facility.

For additional information or assistance, please contact: Kerry Woods at (714) 870-2832 or via email [kwoods@fjuhsd.org](mailto:kwoods@fjuhsd.org)





**SAMPLE**  
**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)  
Month/Date/Year

<b>PRODUCER</b>  Insurer Agent/Broker Name Insurer Agent/Broker Street Address or P.O. Box Insurer Agent/Broker City, State & Zip Code Contact & Phone Number	<b>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.</b>																		
<b>INSURED</b>  Vendor Name Vendor Street Address or P.O. Box Vendor City, State & Zip Code	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: left;">INSURERS AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td style="width: 50%;">INSURER A:</td> <td style="width: 30%;">Name of Insurance Company</td> <td style="width: 20%;">Enter NAIC#</td> </tr> <tr> <td>INSURER B:</td> <td>Name of Insurance Company (if applicable)</td> <td>Enter NAIC#</td> </tr> <tr> <td>INSURER C:</td> <td>Name of Insurance Company (if applicable)</td> <td>Enter NAIC#</td> </tr> <tr> <td>INSURER D:</td> <td>Name of Insurance Company (if applicable)</td> <td>Enter NAIC#</td> </tr> <tr> <td>INSURER E:</td> <td>Name of Insurance Company (if applicable)</td> <td>Enter NAIC#</td> </tr> </table>	INSURERS AFFORDING COVERAGE		NAIC #	INSURER A:	Name of Insurance Company	Enter NAIC#	INSURER B:	Name of Insurance Company (if applicable)	Enter NAIC#	INSURER C:	Name of Insurance Company (if applicable)	Enter NAIC#	INSURER D:	Name of Insurance Company (if applicable)	Enter NAIC#	INSURER E:	Name of Insurance Company (if applicable)	Enter NAIC#
INSURERS AFFORDING COVERAGE		NAIC #																	
INSURER A:	Name of Insurance Company	Enter NAIC#																	
INSURER B:	Name of Insurance Company (if applicable)	Enter NAIC#																	
INSURER C:	Name of Insurance Company (if applicable)	Enter NAIC#																	
INSURER D:	Name of Insurance Company (if applicable)	Enter NAIC#																	
INSURER E:	Name of Insurance Company (if applicable)	Enter NAIC#																	

**COVERAGES**

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

RFR LTR	ADDITIONAL	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YYYY)	POLICY EXPIRATION DATE (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/>	<b>GENERAL LIABILITY</b> <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> _____ <input type="checkbox"/> _____ GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC	Enter Policy #	Enter Effective Date	Enter Expiration Date	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$N/A PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
A	<input type="checkbox"/>	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS <input type="checkbox"/> _____	Enter Policy #	Enter Effective Date	Enter Expiration Date	COMBINED SINGLE LIMIT (Each Occurrence) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input type="checkbox"/>	<b>GARAGE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> _____	Enter Policy # (if required)	Enter Effective Date	Enter Expiration Date	AUTO ONLY - EA ACCIDENT \$ OTHER THAN AUTO ONLY: EA ACC \$ AGG \$
A	<input type="checkbox"/>	<b>EXCESS/UMBRELLA LIABILITY</b> <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DEDUCTIBLE <input type="checkbox"/> RETENTION \$Enter Amount	Enter Policy # (if required)	Enter Effective Date	Enter Expiration Date	EACH OCCURRENCE \$Enter Limit AGGREGATE \$Enter Limit \$ \$ \$
A	<input type="checkbox"/>	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below	Enter Policy #	Enter Effective Date	Enter Expiration Date	<input type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
C	<input type="checkbox"/>	<b>OTHER</b>				

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS

<b>CERTIFICATE HOLDER</b>  Fullerton Joint Union High School District 1051 West Bentscherry Road Fullerton, CA 92833	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE INSURER AFFORDING COVERAGE WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.  AUTHORIZED REPRESENTATIVE
--	--

## APPENDIX F

### BOOSTER CLUB - USE OF FACILITIES INFORMATION

#### How to Request a Use of Facility:

1. Log on to the District's Facilities Request System: <https://www.facilitron.com/fjuhsd92833>

2. Create a User Account

- click on "Need User Account?" in the login area in the upper right corner -

Enter all the requested information

3. Log in to the system using your email and password

Please note: All Booster Clubs are classified as the following:

**Group Class: Class 1 (District Affiliate)**

**Category: Internal Use**

**Type: District use**

- Go to Usage menu, select "New Request"

- Fill in the event request form – click next

- Continue to fill out event information – click next

- Read terms and conditions and if you agree, check the box – click next -

Upload current insurance documents

- Select the property and spaces wanted – click on "Apply Filter"

- Scroll down to select spaces

- Select one space at a time – click "select" to choose the space

- Enter the date and relevant information - click on "add date/time"

- Click "Continue" to select your dates

- Click "add another space" to go back and add more spaces/dates/times - Note: You must

click "CONTINUE" to make the space/date/time apply to your request - Click "Submit

Request" when all dates and spaces have been added

For Use of Facility information or assistance, please contact:  
Kerry Woods at (714) 870-2832 or via email [kwoods@fjuhsd.org](mailto:kwoods@fjuhsd.org)