HUNTINGTON BEACH
UNION HIGH SCHOOL DISTRICT

# BOOSTER CLUB MANUAL

APRIL 2024

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Board Policy 1240
Booster Club Manual Acknowledgement Form
Booster Club Hold Harmless Agreement
Application for Booster Club
Revocation of Application for an Existing Booster Club

# Booster Club Basic Requirements

Booster Clubs are parent organizations formed primarily to assist student groups with obtaining resources for events, supplies, equipment, and various fees and expenses. Booster Clubs are separate from a school district and are not under the control or responsibility of the school administrator, superintendent, or governing board. The school district or the students do not control their funds, nor should they be involved in the administering or supervising of the activities of student organizations.

However, governing boards can approve guidelines for Booster Clubs to follow in their fundraising activities. Education Code section 51521 requires that all organizations that conduct fundraising to benefit clubs, schools, students or the district have prior approval from the school district's governing board or the board-assigned designee.

To meet statutory requirements, the Huntington Beach Union High School District (District) has policies and regulations requiring Booster Clubs to do the following:

1. Submit for approval annually, a completed application with required documentation, including the following:
    a. A copy of the Booster Club's constitution (or articles of incorporation) and bylaws;
    b. An updated plan of activities;
    c. A list of its executive board officers with board title, contact information and who is authorized to sign checks;
    d. Proof of Tax Identification Number;
    e. A copy of the Booster Club's 501(c)(3) determination letter (if applicable);
    f. Certificates of insurance and additional insured enforcements;
    g. A signed acknowledgment form from each Booster Club officer certifying that they have received and read this manual;
    h. A hold harmless and indemnity agreement.
2. Submit a copy of annual financial statements to the principal or site designee at the end of the fiscal year (and mid-year financial statements upon request).
3. Comply with all state and federal laws and District policies and regulations.

The application and required documents should be submitted as a binder (either physically or electronically) for review and approval to the principal or designee (e.g., assistant principal), who will provide a copy to the District's Risk Management Department.

The District, principal, or site designee reserves the right to revoke the approval of any Booster Club at any time, for any reason.

Booster Clubs **mus**t also comply with the following rules or their club approval may be terminated:

1. Booster Clubs may not represent that they are part of or agents for the District, school, or ASB.
2. Booster Clubs are not legal components of the District and must have their own tax identification number; they are NOT allowed to use the school or District tax identification number.
3. Booster Clubs are responsible for their own tax status, accounting, and financial records.
4. Booster Clubs must not co-mingle their funds with District and/or ASB funds.
5. Booster Clubs must submit a certificate of liability insurance from their insurance company and a hold harmless agreement.
6. Booster Clubs must carry liability insurance in an amount equal to or exceeding the minimum determined by the District.
7. Booster Clubs must submit mid-year and end-of-year financial statements to their executive boards.
8. Booster Clubs must have a bank account separate from the District and/or ASB.
9. Booster Clubs are authorized to operate for one fiscal year with renewals available.
10. Fundraising activities at any school site must be authorized by school authorities and comply with state and federal law.
11. Any bylaws or rules developed for the club organization must conform to the law, the Board of Education's policies and regulations, and the school site's policies and procedures.
12. All Booster Club members must be made aware that no individual should personally benefit from the organization's activities and this should be made part of the bylaws. If a Booster Club dissolves or terminates, the club's constitution should provide for the distribution of any excess funds to another non-profit organization that furthers the Booster Club's original purpose, the ASB, or the District.
13. If a Booster Club decides to operate a bingo, game of chance, or a raffle activity, California Penal Code sections 320.5 and 326.5 regulate these events.
14. Booster Clubs' ability to use school facilities is regulated by California Education Code 38130-38139, known as the Civic Center Act.

Booster Clubs and parent organizations are not legal components of a school district. Each organization must have its own tax identification number, own bank account, and is solely responsible for compliance with Internal Revenue Service (IRS) and state reporting and disclosure requirements. Donations to Booster Clubs can only be eligible for a tax deduction if the club is officially approved by the IRS as a 501(c)(3) tax-exempt organization. Other restrictions apply and each donor should consult their own tax advisor. It is the organization's direct responsibility to be both knowledgeable of and compliant with all state and federal laws.

Booster Clubs and parent organizations are encouraged to contact the IRS and the California Franchise Tax Board to obtain a tax-exempt status for their organization. State and federal forms and further information can be found at references in the Tax Information section.

This manual provides information regarding the organization and operation of a Booster Club. Use it, as needed, for guidance on the rules and regulations affecting each Booster Club. However, the information provided in this manual is for general informational purposes only and does not constitute tax or legal advice. One should consult a qualified tax or legal professional before making any decisions or taking any actions based on the information in this manual. The District is not responsible for any errors or omissions in the content, or for any damages or losses arising from the use of the information in the manual. The Booster Club is solely responsible for understanding and complying with all laws that govern the operation of Booster Clubs.

# Purpose of a Booster Club

Booster Clubs are composed of parents, community members, and staff members coming together to support specific school activities, such as athletic teams, debate teams, musical groups, etc. They are an important means of connecting parents and other community members with the curricular and co-curricular activities of students, and the District Board of Education welcomes and encourages parental interest and participation.

Booster Clubs are separate from the school districts with which they are associated and are not governed by the Education Code. Booster Clubs do not have free access to schools and their students. The public school system is solely under the authority and supervision of the District Board of Education and administration.

# Formation of a Booster Club

## Booster Club Approval

To fulfill its legal and fiduciary requirements, the District directly, the school principal or school site designee must approve all Booster Clubs. All Booster Clubs are required to apply annually for approval, whether new or continuing. Any request for approval must include a completed application with all required documents.

Booster Clubs are not permitted to operate until final approval is received from the District, school principal or site designee. Authorization shall be granted for a period of up to one fiscal year, beginning on July 1st and ending on June 30th, but may be revoked by the Superintendent or designee at any time. Requests for continuing authorization to operate Booster Clubs must be presented annually.

## Naming of the Booster Club

A Booster Club name may not imply any form of responsibility on the part of the District, school, or ASB. A Booster Club creates and maintains its own identity. The name of the school is not allowed to be used in the name without the addition of the word "booster" attached to the name. Booster Clubs may not use the school or District address on its letterhead or for any other correspondence. The school address cannot be used a Booster Club business mailing address, or for any business related registrations or activity.

## Tax Information

Booster Clubs are not legal components of the school district and each club must have its own tax identification number. The District recommends filing for tax-exempt status as a 501(c)(3) organization. This is required for donations to be legally deducted by donors. Individual donors should consult their tax advisor for additional tax advice. All necessary forms are obtained through

the IRS and the California Franchise Tax Board. State and federal forms and further information can be found on the following Web sites:

**Tax Identification Number**
IRS Form SS-4, "*Application for Employer Identification Number"*
Instructions: http://www.irs.gov/pub/irs-pdf/iss4.pdf
On-line application: https://sa.www4.irs.gov/modiein/individual/index.jsp

**Tax-Exempt Status - Federal**
IRS Publication 557, *"Tax-Exempt Status for Your Organization"*
IRS Rules & Procedures: http://www.irs.gov/pub/irs-pdf/p557.pdf
IRS Form 1023, *"Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code"*
Instructions: http://www.irs.gov/pub/irs-pdf/i1023.pdf
Application: http://www.irs.gov/pub/irs-pdf/f1023.pdf

***Note: Upon approval, the IRS will issue a determination letter that recognizes the Booster Club's 501(c)(3) nonprofit, tax-exempt status. Booster Clubs cannot legally furnish donors with receipts for a charitable tax-deductible donation unless they have obtained this type of official determination letter from the IRS.***

**Tax-Exempt Status - State**
To apply for California tax-exempt status, use Form FTB 3500, *"Exemption Application"* **or** FTB 3500A, *"Submission of Exemption Request"*

FTB 3500, *"Exemption Application"*
Application & Instructions: https://www.ftb.ca.gov/forms/misc/3500-booklet.html

FTB 3500A, *"Submission of Exemption Request"*
Application & Instructions: https://www.ftb.ca.gov/forms/misc/3500A-instructions.html

***Note: FTB 3500A can only be used by organizations that have a federal determination letter under Internal Revenue Code (IRC) section 501(c)(3).***

Generally, an approved 501(c)(3) tax-exempt organization is required to file the following with the IRS:

| | |
|---|---|
| Under $50,000 | Form 990 - N |
| $50,000 - $200,000 | Form 990 - EZ |
| Over $200,000 | Form 990 |

California requires a postcard filing for earnings under $25,000. For earnings over $25,000, California requires a Form 199. All 501(c)(3)s in California are required to register with the California Attorney General's office and annually file a Form RRF-1.

Organizations not filing for 501(c)(3) status are not tax-exempt and there can be no charitable contributions. They cannot hold themselves out as a tax-exempt entity and are a taxable entity for federal and state tax purposes.

Additional IRS tax information related to charities and nonprofits may be found at:

https://www.irs.gov/charities-non-profits

*The information provided in this manual is for general informational purposes only and does not constitute tax advice. Booster Clubs and parent organizations should consult a qualified tax professional before making any decisions or taking any actions based on the information in this manual. The District is not responsible for any errors or omissions in the content of this manual, or for any damages or losses arising from its use by Booster Clubs.*

## Sales and Use Tax Laws and Obtaining a Seller's Permit

Booster Clubs are not sales tax exempt unless they have filled out the proper application forms from the California Franchise Tax Board. 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. Sales by a Booster Club are generally taxable.

For more information on obtaining a seller's permit, or on sales and use tax, you may contact the California Department of Tax and Fee Administration at http://www.cdtfa.ca.gov or call 1-800-400-7115. Information can also be found on the following websites:

Publication 73, *"Your California Seller's Permit":*
http://www.cdtfa.ca.gov/formspubs/pub73.pdf

Publication 18, *"Nonprofit Organizations":*
http://www.cdtfa.ca.gov/formspubs/pub18.pdf

## Banking Information

Booster Clubs must have their own bank account. Co-mingling of Booster Club funds and District or ASB funds is prohibited. To open a bank account, the Booster Club must first obtain an Employer Identification Number (EIN) from the IRS (see Tax Information section above). The Booster Club shall use its official name on its checks and its literature (refer to page 3 "Naming of the Booster Club").

It is **required** that at least two officers sign each disbursement for proper internal controls. All funds received should be receipted and deposited on a weekly basis. The treasurer should reconcile the bank statement monthly and prepare a monthly financial report to be reviewed and signed off by a second executive officer.

## Insurance Requirements

The District requires Booster Clubs and parent organizations to provide a certificate of liability insurance with the following minimum required limits of coverage listed on the certificate:

General Liability: $1,000,000 (per occurrence)

Other insurance is required by District for facility use, including $250,000 property damage, and $5,000 medical expense coverage.

Abuse and Molestation Insurance coverage may be required depending upon the type of activity Booster Club is conducting. Please email Risk@hbuhsd.edu for questions about coverage requirements.

It is **required** that Booster Clubs also maintain crime coverage or a fidelity insurance bond in an amount enough to cover total booster cash assets.

Booster Clubs may use any insurance company of their choice; however, the following are two websites that may assist:

**www.boosterclubs.org**

**www.rvnuccio.com**

The certificate must indicate the Huntington Beach Union High School District endorsed as "additional insured" and have the name of the school in the description area. In addition to the certificate of insurance, the endorsement page (*including the District being named as an additional insured*) will be required. Any questions relating to insurance requirements should be directed to the District's Risk Manager.

When using school facilities, the District may, at its discretion, require a higher level of coverage based on the type of use requested, such as athletic activities and large events.

## Limit of Liability

A Booster Club is not a school-sponsored organization and participation in a Booster Club or its 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. The District or students do not control Booster Club funds. Likewise, Booster Clubs will not be involved in the administering or supervising of the activities of student organizations. Booster Clubs should not cause others to believe they are in charge of or have 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 District. School site and District administration provide information to Booster Clubs on management, policies, and procedures, and may review and/or audit Booster Club's financial statements to ensure the club's financial integrity. However, the District assumes no accountability or liability for the operation or management of Booster Clubs. Any financial obligation incurred by a Booster Club is solely that of the Booster Club.

**Booster Clubs are required to sign a hold harmless agreement as part of the booster application process**.

## Use of School Facilities for Booster Club Related Activities

The school principal or authorized designee shall determine if a Booster Club's requested use of a school facility is conduct that directly relates to school programs or athletics, or if the use is for some other type of activity.

Booster Club activities that relate directly to a school program or sport may exempt the Booster Club from having to register for facility use under the District's Facility Use fees, excepting for the actual cost of site support services such as staffing and supplies.

Booster Clubs are required to secure and maintain general liability insurance as defined above. Booster Club use of facilities for activities not directly supporting a school program or sport, involving third-parties, or where admission is charged as part of an event are subject to the District's Facility Use Registration Procedures.

It is **impermissible** for any Booster Club to sublet, assign, rent out, or otherwise authorize facility use by any third-party user that is reserved by, or intended for use by Booster Club. Any violation of this this rule shall subject Booster Club to review by District or school principal of the Booster Club's continued approval to operate in support of school programs or sports.

# Booster Club Organization

## Constitution and Bylaws

A constitution for a charitable organization is a document that states the fundamental principles and rules that govern the organization's activities, purposes, and functions.

A constitution should include the following five elements:

1. Name and purpose of the organization.
2. Membership and Tenure.
    a. Who can join?
    b. How many members?
    c. What officers?
    d. Who has voting rights?
    e. Will those who move from the school attendance area be allowed to serve their terms if desired?
    f. What are the procedures for removing someone from office?
    g. How long will they be allowed to serve?
    h. Will they be allowed to serve consecutive terms? If so, how many?
    i. How will unexpired terms be filled when vacancies occur?
    j. Will leaves of absence be permitted?
3. Executive Board or Officers.
    a. Positions and duties of each position defined
    b. Position and term limitations (recommended not to serve for more than two consecutive fiscal years in any one position)
4. Method of amendments to the constitution.
    a. By who
    b. By petition of  percent of members
    c. By ballot
5. Adoptions or ratification of the constitution and any subsequent amendments.
    a. Shall require (percentage) vote of (Executive Board)

Bylaws are the internal rules and procedures that govern how a charitable organization operates. They typically include the following elements:

1. Duties and powers of Executive Board and Officers.
2. The composition and membership of committees (including the audit committee).

3. Successions.
4. Elections and qualification for office.
5. Finances.
    a. Statement of internal controls, authorization of financial activities
    b. Who shall approve before any commitment
    c. What positions are authorized to sign checks and conduct financial transactions
    d. Requirement of at least two authorized signatures for financial transactions
    e. Statement determining the distribution of assets upon dissolution or if the organization is not continued or authorized to continue in the future; should align with the framework of the organization's original purpose
6. Meeting schedule.
    a. For regular and special sessions
    b. Time, manner, frequency
    c. What constitutes a quorum
    d. Who shall conduct meetings

The bylaws could state that vacancies of elected officers are to be filled by the person with the next highest number of votes in the most recent election and that all replacement officers may only finish the term of the person replaced. Organizations may also want to define the procedures for resignation, e.g., a letter to the chairperson, and/or establish criteria for terminating officers who fail to attend meetings, e.g., missing two consecutive scheduled meetings without cause or proper notice to the chairperson.

## Membership

Parents and community members may be members of any Booster Club. To avoid the appearance of potential conflicts of interest, District employees are not allowed to be officers in a Booster Club that is affiliated with their worksite, and they are prohibited from serving as an authorized check signer in all circumstances. District employees can be a member of a Booster Club not related to their primary work location. No fees can be collected as a condition of membership unless the Booster Club is a nationally recognized booster organization that requires fees at a national level.

## Election of Officers

The election of officers for a Booster Club should occur on an annual basis. Typically, a nonprofit board has at least three officers: president, secretary, and treasurer. They may also include a vice president. These officers will make up the executive board. Each member of the executive board is required to ensure the Booster Club procedures and operating practices are financially and legally sound, and in conformance with all rules, regulations, laws, ordinances, and statutes applicable to the organization. As a member of the executive board, an individual is responsible

for managing, protecting, and distributing the assets of a Booster Club in accordance with its purposes. Executive board members must actively participate in the management of the organization, including attending meetings, evaluating reports, and reading minutes.

**Each officer** is required to sign an acknowledgment form certifying the officer has received and read this manual. Signed acknowledgment forms should be submitted with the completed booster application to the school principal or site designee before the first Booster Club activity of the school year. The acknowledgment form is located at the back of this manual.

## President

Typically, the president of a Booster Club is an individual who has previously been active in the organization. The duties of a president usually include, but are not limited to, the following:

1. Preside at all meetings of the organization.
2. Regularly meet with the designated campus representative regarding booster activities.
3. Resolve problems in the membership.
4. Regularly meet with the treasurer of the organization to review the organization's position. The financial information should be reviewed monthly.
5. Select an officer, other than the treasurer, as the designee to receive bank statements through the mail at their home address. This individual shall not be a signer on the account. Upon receipt, the designee should review the activity on the bank statement and cancel checks for reasonableness. This provides an independent review by an individual not associated with disbursement activity.
6. Schedule an annual audit and, if needed, request a mid-year audit.
7. Submit annual or bi-annual financial statements to the school site administrator.

## Vice-President

The vice president acts as the president's representative in his/her absence. They must remain familiar with the organization. The duties of a vice president usually include, but are not limited to, the following:

1. Preside at meetings in the absence or inability of the president.
2. Perform administrative functions delegated by the president.

## Secretary

The secretary is generally responsible for keeping accurate records of the proceedings of the Booster Club and reporting to the membership. The secretary should ensure the accuracy of the meeting minutes and have a thorough knowledge of parliamentary law and the organization's procedures. The duties of a secretary usually include, but are not limited to, the following:

1. Report on any recommendations made by the executive board of the Booster Club.

2. Maintain meeting minutes, the list of current members, the names of any members serving on committees, and any standing committee rules.
3. Record all business transacted at each meeting.
4. Maintain records of attendance of each member.
5. Conduct and report on all correspondence on behalf of the organization.

### Treasurer

The treasurer is the authorized custodian of the funds of the Booster Club. The treasurer receives and disburses all monies indicated in the budget or as authorized by the action of the Booster Club. All persons authorized to handle funds of the Booster Club should be covered by a fidelity insurance bond in an amount based on the organization's annual income and determined by the executive board. The fidelity/crime insurance bond usually costs under $100. The duties of a treasurer usually include, but are not limited to, the following:

1. Serve as chairperson of the budget and finance committee, if prescribed.
2. Issue a receipt of monies received and deposit said amounts weekly (daily if receipts on hand exceed $250.00).
3. Prepare a financial report, including bank statements, bank reconciliations, and financial statements, within thirty (30) days of the previous month's end. Copies should be available for review by the general membership.
4. File current financial reports at the end of each semester (December and June) with the executive board.
5. Maintain an accurate and detailed account of all monies received and disbursed.
6. File sales tax reports as required by the state controller's office (monthly, quarterly, or annually).
7. File annual IRS Form 1099s on time (see "Consultants" section).
8. Submit records to the audit committee appointed by the organization upon request or at the end of the year.

Note: Due to the increasing requirements placed on charitable organizations by the IRS, it is strongly recommended the treasurer have an accounting background.

## Audit Committee

At the end of the fiscal year, an audit of the Booster Club's financial records **shall** be conducted. The audit should be performed by individuals who are independent from day-to-day financial activities. Ideally, this audit should be performed by a group of three individuals; however, if the organization's membership size does not allow for three individuals, two individuals may perform the audit. The audit committee shall make a report to the general membership upon completion of the audit. Any discrepancies noted shall be brought to the attention of the president of the organization and a resolution reached prior to presentation. All officers of the organization shall make records available, as requested by the committee. As a best practice alternative to an audit

committee, an audit can be conducted by an outside party, such as a certified public accountant (CPA).

## Standards for Meetings

Notice of all meetings should be provided to the school's principal's authorized designee to be published at least seventy-two (72) hours before the meeting date. The notice should indicate the date and time of the meeting and the items to be discussed. The Booster Club may use school facilities only with prior approval of the principal or their designee.

## Dissolution of Booster Clubs

To dissolve a Booster Club, a resolution shall be adopted by the booster organization (or the executive board, if the organization is inactive) stating that the question of such dissolution be submitted to a vote at a special meeting of the members having voting rights. At least fourteen (14) days before the meeting, the school principal or their authorized designee must receive a notice in writing stating that the meeting will consider the organization's dissolution.

The Booster Club must determine the distribution and usage of treasury monies and other assets before dissolution. To comply with IRS guidelines, care should be taken to ensure that excess funds are distributed within the framework of the organization's original purpose (i.e., band booster funds would remain with the musical program at that particular campus). Any other distribution of funds could void the organization's tax-exempt status and force it into a taxable situation. The distribution and usage of the assets upon dissolution should be outlined in the Booster Club's bylaws.

The Booster Club shall adhere to IRS regulations, federal law, and state law requirements applicable to the dissolution or termination of Booster Clubs as a legal entity, including for Booster Club providing Notice of Dissolution to District and school principal.

# Operating Procedures

## Purchases and Donations for School Benefit

Booster Clubs by nature are designed to assist the school and/or ASB. Assistance may include donations, such as cash, supplies, equipment, and transportation. Donations to the school shall be processed per board-approved policies and procedures. Donations to the ASB or an ASB club must be accepted by the ASB's student council. Donations to a school or the District must be accepted/approved by the District's Board of Education.

When a Booster Club wishes to give the ASB money for supplies or equipment, the Booster Club will first donate the funds. In donating, the Booster Club should indicate the purpose of the donation. The purchase will then be carried out through the District's purchasing system by an authorized agent of the District and in accordance with District purchasing guidelines and statutory laws. It is strongly recommended that all purchases of equipment for District use be made by the District through donations to adhere to District standards. When supplies or equipment are purchased from donated funds, it becomes the property of the District.

The Booster Club and the principal or their authorized designee shall consider the maintenance and sustainment costs for all donated items or when booster is donating funding to purchase such items. In no circumstance shall locally donated items become an ongoing financial expense of District. All equipment and supplies purchased by a school must be shipped to a school address. A Booster Club address will not be used for purchases for schools made from donated funds.

A Booster Club may also donate funds to the ASB or the school authorized designee for the cost of transporting students to events. A field trip request form will be completed by the school in conjunction with the event. The principal's authorized designee will invoice the Booster Club for the recovery of the actual costs of the transportation. In **no event** will a Booster Club be permitted to remit payment directly to the transportation department, nor will they be permitted to contract for transportation by an outside agency.

A Booster Club may be required to provide funding to the District or school site to cover all costs (such as their hourly rate and benefits, and including overtime wages as applicable) arising from or relating to the dedicated use of school staff support for Booster Club events and activities.

## Purchases for the Booster Club

Purchases for the Booster Club will be processed as disbursements directly from Booster Club funds. This includes purchases of supplies or equipment as it relates to the day-to-day operation of the Booster Club, as well as purchases necessary to conduct a fundraiser. As an example, if a Booster Club is running a concession stand, it would use Booster Club funds to purchase the items to be sold.

Booster Clubs are not eligible for the same special or discounted pricing as received or negotiated by the District, nor can a Booster Club make purchases under a District contract. Booster Clubs may, however, negotiate their pricing or contracts from vendors of their choice. Neither the ASB

nor the District is permitted to make purchases for or on behalf of a Booster Club. This includes purchases for fundraisers. Items necessary for a Booster Club fundraiser **may not** be purchased through the ASB, even if the Booster Club provides the funding for the purchase. This would be considered a co-mingling of funds and is prohibited.

# Hiring Request and Payment of Salaries

Booster Clubs may wish to pay for additional District employees to assist with school sports and/or activities. This is allowable with advanced approval from the principal or site designee. If a Booster Club plans to pay for these additional services, the procedure is as follows:

## Hiring Request (District Employees)

1. The Booster Club shall obtain approval from the principal or site designee for the type of position desired.
2. Upon approval, the site will contact the District's Human Resources department (HR) to initiate an Employment Agreement.
3. HR will begin the clearance process and notify the school when clearance is complete. Employees who are not cleared to work must not work.
4. The school site administrator will provide final authorization to begin work.

## Approval for Payment of Salaries (District Employees)

1. The school site will submit a completed Request for Authorization of Special Assignment found on the staff portal website.
2. Upon approval, sites may submit Special Assignment Pay Request, which is also found on the staff portal website.

## Payment of Salaries & Billing

1. Salary payment will be processed via District Payroll after:
    - the employee is fully cleared;
    - receipt of the Request for Authorization of Special Assignment;
    - receipt of the Special Assignment Pay Request.
2. The District will provide ASB an invoice for the salary payment, including associated fixed costs.
3. The Booster Club will donate the cost of salaries to ASB.
4. ASB will process and submit payment to the District.

## Consultants/Independent Contractors

In the course of ordinary business, consultants may be hired to assist with various projects or presentations that may be needed. Booster Clubs should be aware of the regulations that must be followed.

*If someone is hired to perform work for the benefit of a school program, a determination must be made as to whether that person should be legally considered an employee or an independent contractor.* Independent contractors are frequently called "consultants". If it is determined a person is an independent contractor, a completed W-9 is required before payment for services. Please reference IRS 1099 reporting requirements for consultants (see page 24).

## Determining an Employee vs. Consultant/Independent Contractor

Under California law, a worker is considered an employee and not an independent contractor, unless the hiring entity satisfies all three of the following conditions:

- The worker is free from the control and direction of the hiring entity in connection with the performance of the work, both under the contract for the performance of the work and in fact;
- The worker performs work that is outside the usual course of the hiring entity's business; and
- The worker is customarily engaged in an independently established trade, occupation, or business of the same nature as that involved in the work performed.

**Unless all three of the above conditions are satisfied, the Booster Club should classify the worker as an employee and follow the above procedures for hiring requests and payment of salaries**.

A detailed explanation of how to apply the above test to determine if a worker is an employee or consultant/independent contractor is found on the California Labor & Workforce Development Agency's website at https://www.labor.ca.gov/employmentstatus/abctest/.

## Use of School Facilities

All on-campus activities or fundraisers must be approved by the school principal or site designee. On-campus activities cannot conflict with school schedules, school activities, or district policies, which all take precedence over Booster Club activities.

Should Booster Clubs require the use of District facilities (for a meeting or other purpose), please visit the following facility use website at: https://www.facilitron.com/hbuhsd92649. Generally, this application should be submitted at least one month before the intended activity. Additional insurance and fees may be required for on-campus activities or fundraisers.

**The sale, purchase, or consumption of alcoholic beverages or tobacco products while on school property or in the presence of students is prohibited.**

## Gifts and Awards

Student and parent gifts to school district employees are an expression of appreciation for coaching, directing, or sponsoring student activities and should not be of significant monetary value. Employees shall not encourage students, parents, or supporting organizations to present gifts. Booster Clubs should not give anything (including awards) to students without prior approval from the school's site administrator.

## Relationship and Interaction with District Personnel

A Booster Club's role is to support the school and its extracurricular programs, not to interfere with the decisions of the school administrators. It should not act as a lobbying group for issues that belong to the district staff, such as travel, hiring, and planning. It should also respect the authority of the coach or advisor, and avoid meddling with personnel matters, contest arrangements, participation rules, or policymaking for any student group or activity. These are the exclusive duties of the school and District administration.

## Other Requirements

- Booster Club members are expected to follow the same standards of conduct as District employees when volunteering at student activities.
- All publications and communications that Booster Clubs send to parents and/or the community should be provided to the school principal or authorized designee.
- The Booster Club's activities should not involve any direct political support, such as giving money or advertising for a specific candidate, because this could jeopardize the organization's tax exemption. When inviting a candidate who is running for office to a meeting, the Booster Club should also invite all the other candidates for the same office.

# Fundraising / School-Connected Food Sales

Per Education Code section 51521, programs, fundraisers, or other activities sponsored by Booster Clubs must be authorized and conducted according to local board policy, laws, and school rules.

At the beginning of each school year, each Booster Club shall submit to the principal or site designee a list of tentative fundraising events that each organization proposes to hold that year. Amendments to the scheduled fundraising events should be submitted at least three weeks before the event. The principal or site designee shall review the proposed events and determine whether the events are in conflict with or detract from the school's educational program or Food and Nutrition Services. No fundraising activities can begin until the Booster Club obtains approval from the principal or site designee.

The following are guidelines for Booster Club fundraising activities within the District:

1. A use of facilities request must be pre-approved at the site level before the submission of a fundraising request. Attach a copy of the approved facilities request form to the fundraising request.
2. Students should not be involved in fundraising activities for the booster organization, except as volunteers after school hours and/or off campus.
3. All booster funds are collected and maintained by the organization. The District or ASB tax identification number cannot be used. No booster funds shall be kept in District and/or ASB accounts.
4. Fundraising activities should be voluntary. Students and teachers do not have to meet any specific targets for money or tickets. Students should not be pressured by competing or rewarding sales.

Funds received from Booster Club fundraising activities are used to benefit the student group and school. Fundraising projects for parental groups should be:

1. For the educational benefit of the student group, coordinated through the principal or site designee.
2. For a specific project, as identified in the current approved budget.
3. In connection with the established goals and philosophies of the Booster Club as well as District guidelines.
4. For the benefit of the student program that the Booster Club supports. The use of individual student accounts or tracking of student accounts is not allowed.

Education Code section 51520 states:

> *51520. (a) During school hours, and within one hour before the time of opening and within one hour after the time of closing of school, pupils of the public school shall not be solicited on school premises by teachers or others to subscribe or contribute to the funds of, to become members of, or to work for, any organization*

*not directly under the control of the school authorities, unless the organization is a nonpartisan, charitable organization organized for charitable purposes by an act of Congress or under the laws of the state, the purpose of the solicitation is nonpartisan and charitable, and the solicitation has been approved by the county board of education or by the governing board of the school district in which the school is located.*

On-campus activities, especially fundraisers, should not supplant, duplicate, or interfere with those of the school or other Booster Clubs. **The Booster Club shall not offer food and beverage services in direct competition with District Food & Nutrition Services at school sites and events without its prior written authorization.** The Booster Club shall work with the school administration to coordinate with District Food & Nutrition Services, in advance, the offering of food and beverage items at school events.

Booster Clubs must comply with federal and state law, as well as District policies and regulations relating to the sale of food on school premises. Booster Clubs are encouraged to review and become knowledgeable of applicable laws including county food handling requirements, federal and state nutritional standards, as well as the District's wellness policy. Booster Clubs are one of the organizations that the District may authorize other entities to operate concession stands at sporting events to raise funds for the organization; however, the ASB is given priority. Be aware that snack bars are subject to inspection by the county's health agency at any time.

The principal or site designee has the authority to limit the number or type of on-campus fundraisers that a Booster Club conducts.

# Bingos, Raffles and Auctions

Penal Code sections 320.5 (raffles), 319, and 326.5 (bingos) authorize, under defined circumstances, eligible organizations to conduct raffles and bingos.

## Bingos

Certain tax-exempt organizations are authorized by state law and local ordinance to raise money from bingo, provided that: (1) the proceeds are used only for charitable purposes, (2) the games are conducted by volunteer members of the organizations, (3) no salaries are paid with bingo proceeds, (4) there is no commingling of bingo money with any other funds, (5) the organization conducting bingo holds a valid license issued by the city or county in which bingo is played.

Please note the important restrictions on bingos:

- Minors (under the age of 18) are not allowed to participate in any bingo game.
- Only the members of the authorized organization can conduct, operate, or participate in the promotion, supervision, or any other phase of the bingo game.

Bingo is also subject to local laws and may require a city or county permit. Before holding a bingo fundraiser, Booster Clubs should verify local rules and get any required permits from the city or county. (*See e.g.*, Huntington Beach Muni Code, ch. 5.64; Fountain Valley Muni Code, ch. 4.80; Orange County Code, § 5-3-271.)

## Raffles

Raffles conducted by nonprofit organizations for charitable purposes are lawful if they comply with the provisions of Penal Code section 320.5. Ninety percent of raffle revenue must be used for a charitable purpose or program. Charitable organizations must register with the Attorney General's Registry of Charitable Trusts before conducting a raffle and must annually report the results of any raffles conducted. The organization must be qualified to conduct business in California for at least one year before applying for a raffle registration. Registration and reporting forms may be obtained from the Registry of Charitable Trusts by mail or from the Charitable Trusts website.

Please note the important restrictions on raffles:

- At least 90% of the gross receipts of the raffle must be distributed to provide support for a beneficial or charitable purpose.
- Detachable tickets must have identifying numbers.
- Only adults (over the age of 18) may supervise the drawing.
- The raffle may not be conducted over the internet.

Information on how to conduct a legal raffle can be obtained by going to the California Attorney General's Web site at https://oag.ca.gov/charities/raffles. Before the group can conduct the raffle, it must register with the California Department of Justice and complete the annual raffle registration form at https://oag.ca.gov/system/files/media/ct_nrp_1.pdf. On an annual basis, the group is required to submit a report to the California Department of Justice that includes the gross receipts and expenses incurred from the operation of the raffle, as well as the charitable or beneficial purposes for which the proceeds were used.

## Auctions

An auction is a group of items that have been donated or purchased that are then "sold" in a silent auction to generate donations for a specified group or activity. Care must be taken by all involved that the donations received are used in the manner represented by the organization conducting the fundraiser.

# Financial Procedures

## Budgets and Budget Management

A budget should be developed at the beginning of the fiscal year to project expected revenues and expenses and should be revised as needed. Budgets are usually prepared for a one-year period and include the annual goals and a plan for achieving those goals by deciding the following:

Estimated revenues - What fundraisers will be held?

Estimated expenses - What will be the cost to conduct the fundraisers?

Estimated ending reserves and carryover - Is there enough left over to accomplish the goals that have been outlined?

Budget monitoring is also necessary. This is the process of comparing the budget to the actual revenues and expenses at a point in time to determine whether the revenues are coming in as expected and whether expenses are exceeding the amounts authorized in the budget. This should be done at least monthly so that there is adequate time to adjust plans. If the budget is not meeting expectations because of lower-than-projected revenue or higher-than-projected expenses, Booster Clubs should revise the budget.

## Financial Reporting to the Membership

At a minimum, the organization's membership should be provided with a financial statement and bank reconciliation at the end of each semester. The financial statement should provide a comparison of budgeted versus actual expenditures and receipts. Cash receipts and disbursement reports should be available for review when needed and at the annual audit.

## Financial Reporting to the District/School Site

Booster Clubs are required to submit end-of-year financial statements to the booster organization and school site. Submit a copy of annual financial statements to the principal or site designee at the end of the fiscal year (and mid-year financial statements upon request).

## Cash Receipts

All cash collections received by the Booster Club for fees, dues, fundraising, etc. must be deposited in total and promptly. All funds must be supported by some type of record documenting the source and amount of funds. Such documentation should be readily available for audit purposes.

## Disbursement of Funds

At the outset of the school year, a budget of anticipated expenditures should be developed. Before disbursement, the request to expend funds should be compared with the budgeted expenditures. Disbursements outside the scope of the budget or line items that exceed the approved budget should require a vote by the general membership. Direct payments to District employees are **not**

**permitted** uses of booster funds, nor are the purchase of controlled substances, such as alcoholic beverages or tobacco products.

Approval should be obtained for all expenditures regardless of the amount; it is recommended this be written using a disbursement voucher. The appropriate supporting documentation (invoices, receipts) should then be attached to the disbursement form and filed in check number order. At no time should a check be issued without the appropriate supporting documentation, and with at least two authorized Booster Club signatures.

## Petty Cash

Each Booster Club may maintain a small petty cash account. Strict controls must be maintained by keeping petty cash in a locked box accessible by only the treasurer and one other officer. Control of the petty cash account by a District employee is not allowed. The petty cash funds should be used for emergency purchases only. All other purchases should be made with a Booster Club check.

Upon disbursement through the petty cash account, a receipt for the purchase should be retained. At any given time, the amount of petty cash remaining and the aggregate total or receipts on hand should equal the amount of the established petty cash account.

## Bank Deposits

It is recommended that deposits be made daily if the total receipts on hand exceed $250.00. All money must be deposited before holidays and weekends. To ensure the integrity of financial reporting, common deposit practices include:

- Separate all currency and coins by denomination and carefully count and record them in the appropriate section of the bank deposit form.
- A tape may be run of any checks included in the deposit rather than indicating the checks individually on the deposit slip. A copy of the tape should be retained with your copy of the deposit records.
- Total the deposit slip.
- Deposited receipts must be grouped in consecutive sequence to ensure all are received. Multiple receipt books should be grouped separately to provide adequate audit trails.
- Tally the pre-numbered cash receipts and make certain this receipt total matches the deposit total.
- Attach the cash receipt summary documents with a copy of the deposit slip and file in deposit date order.
- For large deposits, have another individual independently count the deposit and verify the amount has been correctly recorded on the deposit slip. Both individuals should initial the deposit slip.

- Seal the deposit in a deposit bag in the presence of the second individual. This is called dual control and places the organization in a better position to challenge any claim that the bank may make that the deposit received was not correct.

## Bank Reconciliation

Upon receipt of the monthly bank statement, the balance indicated on the statement shall be reconciled to the bank account balance in the general ledger as of the last day of the month. The reconciliation should be completed within thirty (30) days of the date of the bank statement. Items that are needed for reconciliation are listed below:

- Bank reconciliation form
- Prior month's bank reconciliation
- Bank statement
- Check register and/or cash disbursement journal
- Cash receipts journal
- General Ledger

## Internal Controls

Booster Clubs are responsible for ensuring that proper internal controls exist for all of their financial activities. Internal controls are the foundation of sound fiscal management. They include the policies and procedures that an organization establishes to do the following:

- Ensure that operations are effective and efficient
- Safeguard and preserve the organization's assets
- Promote successful fundraising ventures
- Protect against improper fund disbursements
- Ensure that unauthorized obligations are not incurred
- Provide reliable financial information
- Reduce the risk of fraud and abuse
- Protect members and volunteers
- Ensure compliance with applicable laws and regulations
- Maintain an accurate inventory of all goods
- Require at least two signatures on all checks issued

It is critical to establish good policies and procedures relative to internal controls. Internal controls not only protect assets such as money and equipment, but they also protect people. For example, establishing good internal controls for fundraising events significantly reduces the risk that anyone participating in the event will be accused of any impropriety. Internal controls include segregating

duties according to members' functions so that one person is not handling a transaction from beginning to end. This is a critical part of a system of checks and balances. Functions that need to be segregated include the following:

- Those who initiate, authorize, or approve transactions
- Those who execute the transactions
- Those who record the transaction
- Those who reconcile the transaction

## 1099 Requirements

IRS guidelines require that all payments for services in excess of $600.00 made to a vendor or an independent contractor by a Booster Club be reported on a Form 1099 on an annual basis. The Booster Club should secure an IRS Form W-9 from the provider at the time of service to ensure the organization has an accurate record of the taxpayer identification number. The organization must then issue a Form 1099 to all qualifying vendors for services performed in a calendar year by January 31 of the subsequent calendar year.

## Annual Audit Requirements

An audit is an examination of the financial records of the Booster Club. It assures that all income and expenditures are accounted for and consistent with the budget and goals for the year. It also verifies that the bank balance and ledger balance are reconciled. The audit is to protect the Booster Club officers and the organization.

An audit should be conducted at the end of the fiscal year when there is a change in treasurer, and when there is a change in any officer who signs Booster Club checks. An audit may be conducted by an outside party, such as a CPA or an audit committee. The audit committee should be comprised of at least two members of the Booster Club (not the president or treasurer).

**The District and school principal reserve the right to conduct an audit of Booster Club financial records**, or to have it's appointed agent conduct such a review on District or school site behalf, upon 10 business days prior written notice being provided to a Booster Club officer.

Audit procedures for the audit committee are as follows:

1. Review reconciled bank statements and canceled checks to determine that:
    a. Disbursements have been properly documented with an invoice or receipt.
    b. Disbursements have been properly approved.
    c. Checks have been properly signed by at least two authorized persons.
    d. Checks have been deposited or cashed by the payee indicated.
    e. Checks have been accounted for in the proper sequence (no missing checks).
2. Check addition and subtraction on cash receipts and deposits.

3. Compare cash receipts and deposits to the bank statement.
4. Verify that receipts and disbursements were allocated to the correct account or budget category.
5. Verify that income from sales, dues, or any other sources have an appropriate backup. The total amount collected should match the amount deposited into the bank account.
6. Review the treasurer's monthly reports and check them for accuracy. Review the beginning and ending balances on reports to verify that correct ending balances were carried forward as beginning balances on subsequent reports.
7. Determine that only applicable Booster Club officers are authorized signers on bank account(s). Former officers should not remain on the account(s) as authorized signers. In addition, no school employee shall be an authorized signer on the account.
8. Obtain proof that all applicable sales taxes were paid.
9. The audited financial report should be signed by all members of the audit committee and submitted to the principal or site designee (upon completion, when applicable) or following the end of the fiscal year.
10. Verify that 1099s were issued, if applicable.

## Retention of Records

Since voluntary organizations often suffer from the constant turnover of officers and members, it is important that the activities of the organization be documented and that a procedure for retaining those documents be established. The following are documents that should be retained by the organization for a minimum of 4 years:

- Cash receipts
- Cash disbursements and general ledger
- Bank records
- Income tax returns
- Minutes of meetings as defined by the organization's bylaws

# GENERAL DO'S AND DON'TS OF BOOSTER CLUBS

What to do:

- Obtain tax identification number and tax-exempt status, if applicable.
- Open a financial account under the aforementioned criteria. Maintain records for continued status.
- Create a logo and name to be used. School and district logos shall not be used without specific authorization of the Superintendent or District designee; Booster Clubs have their own identity.
- Raise funds by using adult membership. Students should not be involved in Booster Club fundraising activities, except as volunteers after school hours.
- Maintain relationship with site personnel for input of needs.
- Donate all purchases to the school district per District policy.
- Donate funds to ASB accounts for specific student teams/groups.
- Consult the District maintenance department before purchasing items that require installation or involve site or building improvements
- Consult the business division before purchasing goods or services that require ongoing maintenance contracts.

What **NOT** to do:

- Conduct fundraiser activities that 'require' a student to participate.
- Co-mingle Booster Club funds with ASB funds.
- Represent Booster Club 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.

# QUESTIONS & ANSWERS

## A. Purpose of a Booster

**A1. Please clarify the difference between a Booster Club and the 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 the student council with approval by the principal.*

**A2. If we are not a Booster Club, does everything go through ASB?**

*It is recommended that the parent group work in conjunction with the school site ASB for fundraising events. Parent groups that opt to not work in conjunction with ASB are responsible for any tax ramifications on revenues earned.*

**A3. Does the District prefer or recommend a parent group be a separate Booster Club or be a parent group under the direction and responsibility of the school?**

*All Booster Clubs and parent groups are distinct and separate entities from the District. The District certainly welcomes parent volunteers; contact the ASB Advisor at your school site to assist as a parent volunteer with ASB activities.*

## B. Formation of a Booster Club

**B1. Where does the completed booster application get turned in?**

*The school principal or authorized designee at the school site.*

**B2. Is contact information only required for the executive officers listed on the Booster Club application?**

*Contact information is required for those positions listed on the application.*

**B4. What is the deadline for submitting the booster application to the school?**

*Approval must be obtained before any Booster Club activities occur. If summer activities are planned, then approval needs to be secured before the end of the school year.*

**B5. How is the Booster Club acknowledged by the District?**

*Booster Clubs are required to apply each year to the school site. The school principal or authorized designee will notify the Booster Club once their application has been approved or if more information is required before approval.*

**B6. Where do I get the applications at the end of the school year to re-apply for the new school year?**

*Applications can be obtained from the school site or the District's webpage, under "Parents"; "Booster Organizations". A sample Booster Club application is located in the back of this manual.*

**B7. Is every club on campus required to have a Booster Club (e.g., chess club, Red Cross)?**

*No. ASB clubs can operate effectively without a Booster Club.*

**B8. Can the Booster Club use the school's logo?**

*No. Booster Clubs are separate and distinct entities. They need their own identifying logo.*

**B9. How is a Booster Club supposed to stay separate from the school when representing its organization?**

*Booster Clubs should have their own identifying logo. Booster Clubs and ASBs must be identified as separate organizations.*

**B10. How difficult is it to become a 501(c)(3) organization?**

*This question is best answered by the IRS.*

**B11. The Booster Club has received an Employer Identification Number (EIN). Is it required to complete IRS Form 1023, as well?**

*IRS is your best source for this answer. This manual has contact information that may help (see page 4).*

**B12. If the process is up to 12 months to get 501(c)(3) recognition from the IRS; do we begin operating as a Booster Club now or can we start next year and just be parents raising money for the team?**

*501(c)(3) status is only a recommendation to legally allow donations from an individual to be tax-deductible. An official Booster Club would be eligible to apply for tax-deductible donation collection status. A parent group is not eligible. A parent group may request to fundraise in conjunction with the school site ASB.*

**B13. Where does a Booster Club obtain a seller's permit?**

*The California Department of Tax and Fee Administration issues seller's permits. Page 5 of this manual provides additional information.*

**B14. Is there a certain guideline for a seller's permit? Would a seller's permit be required to operate a snack bar or sell t-shirts?**

*This question is best answered by the California Department of Tax and Fee Administration.*

**B15. Does the Booster Club need a seller's permit for a business that already has one?**

*Booster Clubs are separate entities. If a seller's permit is required, the Booster Clubs would need to have their own permit to sell goods or merchandise. They cannot use someone else's seller's permit.*

**B16. Can the insurance just indicate the school as "additional insured" instead of the District?**

*No. The District needs to be listed as the additional insured on all certificates of liability insurance.*

**B17. Does the District provide insurance for events held at school facilities?**

*Booster Clubs are required to have their own insurance coverage with the District listed as an additional insured. The minimum required limits of coverage are listed on page 6 of this manual.*

**B18. How does a team stay functioning if the parents decide they cannot meet these standards and have a Booster Club?**

*ASB clubs are formed to support student activities. ASBs can conduct fundraising events.*

## C. Booster Club Organization

**C1. Where can the Booster Club obtain examples of bylaws and constitutions?**

*There is a sample constitution and bylaws used by ASBs in the FCMAT ASB Manual available at 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 and bylaws.*

**C2. Are the constitution and bylaws one document or are they separate documents? Can they be combined into one document if all requirements are satisfied?**

*Yes. The constitution and bylaws can be combined into one document as long as there is a section identified as bylaws.*

**C3. Are Booster Clubs required to provide members (parents) a copy of their constitution and bylaws if requested?**

*Yes, as a member of a Booster Club, each member should be able to obtain a copy of the organization's constitution and bylaws. The constitution and bylaws should be discussed at meetings.*

**C4. Can the executive board determine how long a parent can attend a meeting? Can executive board members hold a meeting behind closed doors?**

*There should be both executive board and general meetings. General meetings are open to all members. Executive meetings generally include only executive board members. The length of time at meetings would depend on the length of the published agenda.*

**C5. How many board members does a Booster Club need?**

*Your Booster Club constitution and bylaws will outline the number of board members and their duties.*

**C6. Can an alumni become a booster member or an officer of a Booster Club?**

*The membership requirements should be outlined in the constitutions and/or bylaws.*

**C7. Is there an age requirement for a booster member or officer?**

*Booster Clubs are adult organizations. As long as the person is legally an adult and eligible under other criteria set by the constitution and/or bylaws, they can be a Booster Club member or officer. Limitations will exist if the person is not of legal age to participate in a fundraising event, such as games of chance or bingo.*

**C8. Are teachers involved in booster meetings and fundraising?**

*District employees are not allowed to be in a decision-making capacity for a Booster Club at their primary work location. An employee can be a member of the Booster Club at other than their primary work location, and be an adult volunteer at a fundraising activity. In no circumstance shall a district employee be an authorized check signer of Booster Club.*

**C9. Does a District employee have voting rights as a member?**

*A District employee may vote as long as it is for a Booster Club that is not affiliated with the school site at which the employee works.*

**C10. What is the role of the coaching staff as it pertains to the Booster Club?**

*Coaches should be working cooperatively with the Booster Club. The needs of the team or student groups should be communicated. Coaches should have no leadership or decision-making responsibilities for a Booster Club at their school site.*

**C11. Are District employees allowed to be booster officers?**

*Yes, with specific approval from the District and as long as it is not at the same site at which they work. If the employee works at the same location as the program that the Booster Club supports, he or she cannot be on the Booster Club's executive board.*

**C12. Is an audit committee recommended?**

*Yes. It is always a good idea to have independent individuals review the financial transactions and decisions of the Booster Club's Executive Board.*

**C13. Can a Booster Club officer be part of the audit committee?**

*No one who has decision-making authority concerning the Booster Club's finances should serve on the audit committee.*

**C14. If a Booster Club dissolves, who keeps its records?**

*The Booster Club should check with the IRS to determine record retention requirements.*

## D. Operating Procedures

**D1. Can a Booster Club's donation 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.*

**D2. 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 support and meet its 501(c)(3) goals.*

**D3. Can a Booster Club provide a "scholarship" to a student to help pay the costs of entering a tournament?**

*No. Individual students should not benefit from Booster Club decisions. The original constitution of the Booster Club and California non-profit and incorporation documents should be reviewed as to requirements.*

**D4. 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 agree to the upgraded item.*

**D5. If I buy team supplies and equipment and notify ASB so they can approve it and "recognize" my donation, does ASB have to approve the purchase and accept the donation?**

*If the Booster Club makes a purchase and the ASB does not accept the donation, the items are returned to the Booster Club.*

**D6. Can you please explain the difference between "co-mingling" funds with ASB and making donations to the ASB account for club/team purchases?**

*The funds of Booster Clubs and ASB must be kept separate. Neither Booster Clubs nor ASB can deposit their money into each other's accounts. Booster Clubs can fundraise and then donate cash and/or supplies if they wish.*

**D7. When a Booster Club donates money to ASB, does the school ASB decide how each coach spends their money or does each coach have their own account for each sport? Is there individual sport ASB accounts or one ASB account?**

*The ASB has a single checking account. This account tracks the funds of each club/team. Each club/team decides how to spend their money, with the ASB Student Council's approval. Donors can specify which club or purpose they want to support with their donations. The school site principal has the final say on all matters related to the use of ASB funds.*

**D8. Must all purchases be reported as donations for the District's Board of Education approval (supplies/equipment, transportation)? Must all cash be reported as donations?**

*Yes, and yes. The District likes to acknowledge all donations made in support of its students. When donations include supplies and equipment, it is best to make sure all parties agree and can use those items to be donated. The District should approve equipment donations to make sure ongoing maintenance concerns have been addressed before the purchase.*

**D9. How does a Booster Club determine what money goes to ASB?**

*That is a Booster Club decision. Typically, there is communication between the coach and Booster Club as to specific needs.*

**D10. Who determines what a Booster Club pays for on the campus (e.g., equipment or track)?**

*For items being purchased by the Booster Club and donated to the school site, it is the Booster Club's decision; although, equipment donations should be approved by the District to make sure ongoing maintenance concerns have been addressed before the purchase.*

**D11. Can the Booster Club withdraw cash to make purchases?**

*The preferable method is to reimburse a member following a purchase. There may be written rules that permit cash to be given beforehand for purchases, as long as the Booster Club receives the receipts and the remaining money right after the purchase.*

**D12. Can a member or officer that has a business not benefiting from boosters, but boosters can benefit from them, be a conflict?**

*Individuals who have decision-making responsibilities for the Booster Club should not benefit from their decisions. For example, if an executive board member voted to use their own company to purchase items, this would be a conflict of interest.*

*Booster Club members who own a business, but do not make the decisions as to spending or buying from themselves do not have a conflict of interest.*

**D13. The Booster Club purchases all the equipment; do the purchases have to be donated to ASB?**

*No. Booster Clubs have the right to retain ownership of equipment purchased.*

**D14. If the Booster Club purchases uniforms and donates them to the school, does the school maintain them? Can uniforms be purchased and not donated?**

*Yes. Accepted donations become the responsibility of the school site.*

*Yes. Booster Clubs are under no obligation to donate to ASBs. Uniforms can be purchased and maintained by Booster Clubs.*

**D15. How do donations get acknowledged?**

*The donation form, which can be obtained from the school site office, should be completed and submitted with each donation. The Board of Education will acknowledge the donation at its meeting.*

**D16. What are fixed costs that get added to salary payments?**

*Fixed costs for salary payments could include any of the following, as applicable: U.S. federal payroll tax (FICA), Medicare, state unemployment insurance (SUI), workers' compensation, other post-employment benefits (OPEB), State Teachers' Retirement System (STRS), or Public Employees Retirement System (PERS).*

**D17. Do the District procedures for paying coaches apply to summer leagues?**

*Yes, the District procedures are to be used for any payment of salaries, at any time of the year.*

**D18. Will the Booster Club need to provide workers' compensation for coaching staff if employed by the District?**

*No. All District employees are covered by the District's workers' compensation insurance policy.*

**D19. Why aren't employees 1099'd on payouts to individuals?**

*IRS and California have strict rules regarding employees and consultants. Typically, a person cannot be both and a 1099 would not be allowed for an employee.*

**D20. Are coaches District employees?**

*Yes, most coaches are employees of the District. They can, however, be volunteers who have gone through the HR approval process to work with students.*

**D21. Are vendors considered employees?**

*No. Vendors are individuals providing a service or companies providing supplies, equipment, or services. IRS guidelines should be reviewed to determine the use of independent contractors and vendors.*

**D22. Can the head coach arrange facility requests for the Booster Club?**

*Booster Clubs should make their own arrangements.*

## E. Fundraising

**E1. ASB fundraising vs. Booster Club; who gets priority?**

*ASB fundraisers have priority. Submission of the booster's annual fundraiser calendar is important for coordination.*

**E2. Can fundraising be done for future projects?**

*Yes. Fundraising activities and their purpose are decisions made by the Booster Club.*

**E3. Can Booster Club fundraisers be on the school campus after school hours?**

*All fundraisers must have approval from the school site. Fundraising activities by outside organizations are restricted until one hour after school ends.*

**E4. Does the fundraising list need to be resubmitted if there is a change of site administration?**

*No, the Booster Club's fundraising list should be on file with the school site. It is only necessary to re-submit if there is a change of fundraisers.*

**E5. Can students participate in booster fundraisers?**

*Students can voluntarily participate in a Booster Club fundraiser as long as they identify that they are raising funds for the Booster Club and are legally able to participate in the fundraiser (e.g., they cannot participate in bingo, raffle, etc.).*

*Fundraisers cannot be held on school grounds 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.*

**E6. If students want to help parents fundraise, can they wear their uniforms?**

*No. Students who voluntarily participate in a Booster Club fundraiser cannot identify themselves with the school; they need to be identified with the Booster Club.*

**E7. Is it possible for two Booster Clubs, from two different sites within the District, to conduct a joint fundraiser?**

*Yes. Fundraisers are approved at the school site level.*

**E8. Do all fundraisers need to be deposited into Booster Club funds first? For example, if the Booster Club hosts a competition with attendance from other high schools, should the checks for the competition be written to the Booster Club and not the high school?**

*Yes. If the fundraising event is conducted by the Booster Club, all monies would be handled by the Booster Club.*

**E9. Do Booster Clubs only need to inform the school about the fundraisers that take place on school grounds?**

*Communication is important. All fundraising events, regardless of location, should be included on the list of Booster Club fundraising events submitted to the school site.*

**E10. Can the Booster Club track parent donations, specifically to provide a tax-deduction receipt?**

*Tracking of donations is allowed for the sole purpose of providing tax-deduction receipts and for sending thank-you letters. What is not allowed is the tracking of donations by or for specific students.*

**E11. Can a parent ask how much has been pledged per student? Can a parent ask how many donations have come in for a student?**

*Tracking for specific students is not allowed. Once donations are received, they should be tracked only by the donator for tax purposes and for sending thank you letters.*

**E12. What are your recommendations for snack bar cash?**

*First choice: cash registers. Second choice: cash drawers or cash boxes. To ensure sales match cash collected, inventory needs to be taken before and after each sale.*

**E13. For snack bar sales, can Booster Clubs sell food when school is out?**

*The restrictions on food sales end one hour after the school day ends.*

**E14. Can the Booster Club track tickets provided to students for a car wash? What if a student does not return the tickets or the equivalent cash, can the student be charged?**

*Yes. It is recommended that Booster Clubs use a ticket inventory log for tickets issued when a student voluntarily fundraises for a Booster Club.*

*No. Students cannot be charged should a situation occur where tickets and/or money are not returned.*

**E15. Can students sell bingo and/or raffle tickets?**

*No. It is illegal for students to sell tickets for gambling or games of chance unless they are of legal age.*

**E16. If the student is not of legal age to sell bingo or raffle tickets, is advertising permissible?**

*A student may volunteer to distribute advertising material for a booster event.*

**E17. Does a 50/50 raffle violate the 90/10 law of fundraising?**

*Yes. Penal code 320.5 states "at least 90 percent of the gross receipts generated from the sale of raffle tickets for any given draw are used by the eligible organization conducting the raffle to benefit or provide support for beneficial or charitable purposes...".*

**E18. Can Booster Clubs conduct a raffle of donated items?**

*Booster Clubs are allowed to hold raffles. It is recommended that Booster Clubs review Penal Code section 320.5 for applicable regulations and limitations.*

**E19. Can the Booster Club charge an annual fee to opt out of fundraising and volunteer activities?**

*Fundraising is voluntary. No students shall be required to pay a fee for not fundraising, nor shall a student be required to raise or sell a minimum level.*

**E20. Please clarify co-mingling with ASB; the Booster Club does fundraisers with ASB at times.**

*The funds of Booster Clubs and ASB must be kept separate. Neither Booster Clubs nor ASB can deposit their money into each other's accounts. Booster Clubs can fundraise and then donate cash and/or supplies if they wish.*

**E21. If the Booster Club purchases candy that will be sold under the representation of ASB, is this co-mingling? Then the Booster Club wants reimbursement for candy expenses from ASB, all income will be deposited in ASB.**

*It is illegal for ASBs to pay for Booster Club supplies, which the candy would be in this case, so reimbursement to the Booster Club would not be allowed. In this situation, the Booster Club should purchase the candy and then donate it to the ASB.*

**E22. What type of fees are Booster Clubs allowed to request from students?**

*Fees are not allowed to be required or requested from students. Booster Clubs are parent organizations. They are formed to benefit students.*

## F. Financial Procedures

**F1. If an annual Booster Club budget is approved by the general membership, does each 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.*

**F2. How much money is allowed to be carried over each year?**

*IRS guidelines can best provide the answer to this question. This manual has IRS contact information (see page 4).*

**F3. Can a prior year Booster Club board-approved expenditure be enforced this year or does a specific annual expenditure have to be approved each year?**

*If approved expenditures cross over fiscal years they must be noted in the Board minutes.*

*Expenditure approvals are good for the term of your Booster Club approval, typically until the end of the school year.*

**F4. Must each disbursement be approved, or is the original budget enough?**

*If the disbursement does not exceed the current budget and it was included in the budget, it does not need additional approval.*

**F5. Who do the year-end reports go to at the District?**

*All reports should be submitted to the school site.*

**F6. When should the annual financial reports be provided?**

*Booster Club approval is based upon a fiscal/school year, July 1 - June 30. Annual financial reports (July – June) should be submitted at the end of the fiscal year.*

**F7. When money is collected for our Booster Club, who do we check the money into?**

*This is a Booster Club decision. Booster Clubs are responsible for handling their own monetary transactions.*

**F8. Is there a form to be used by the audit committee when conducting an audit?**

*There is no specific form to use in an audit. The audit committee may develop a form of their own to use.*

**F9. Where does the completed audit get submitted?**

*The completed audit will remain with the Booster Club and should be made available upon request.*

**F10. Can the treasurer be available to answer questions during an audit?**

*The audit committee should have the ability to contact the treasurer during an audit.*

**F11. Can booster records be kept in a digital format?**

*Yes, digital records will have the same retention requirements as hard copies.*

**F12. Other than 501(c)(3) documents, what are some other examples of permanent records?**

*The constitution and bylaws are permanent records. So is the inventory of assets and equipment.*

BP 1230

Community Relations

School-connected Organizations (includes Parent/Booster Clubs)

The Governing Board recognizes that parents/guardians and community members may wish to organize parent organizations and/or Booster Clubs to support 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 annually submit a request to the Superintendent or designee for authorization to operate within the district or at a district school.

A school-connected organization, including a Booster Club, parent-teacher association (PTA), parent-teacher organization (PTO), or any 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 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 benefiting 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 before 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. (Education Code 51521)

A school-connected organization shall 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. (Education Code 49011)

The Superintendent or designee may revoke an authorization for a school-connected organization when they determine, at their sole discretion, that its activities are no longer necessary or in the best interest of the school or District.

Policy Adopted: 1-13-87
Revised: [May 14, 2024]

Legal Reference:
Education Code §§ 35160, 38130-38138, 48931, 49431.2, 49431.5, 51520, 51521
Business and Professions Codes §§ 17510-17510.95, 25608
Government Codes §§ 12580-12599.7
Penal Codes §§ 319-329
California Code of Regulations, Title 11, §§ 300-312.1
Code of Federal Regulations, Title 20, §§ 1681-1688

AR 1230

Community Relations

School-connected Organizations (includes Parent/Booster Clubs)

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 supported 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; and
10. Evidence of liability insurance, 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.

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.

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 nonworking hours.

6. The organization shall comply with all rules for the relationship between school-connected organizations and the district, as established by the Superintendent or designee.

Policy Adopted: 1-13-87
Revised: [May 14, 2024]

Legal Reference:
Education Code §§ 35160, 38130-38138, 48931, 49431.2, 49431.5, 51520, 51521
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Penal Code §§ 319-329
California Code of Regulations, Title 11, §§ 300-312.1
Code of Federal Regulations, Title 20, §§ 1681-1688

# HUNTINGTON BEACH UNION HIGH SCHOOL DISTRICT

## *20____-____ Booster Club Manual Acknowledgement Form*

As an elected officer to a Booster Club operating within the Huntington Beach Union High School District (the "District"), I certify that I have received and read the 20__-__ Huntington Beach Union High School District Booster Club Manual (the "Manuel"). I understand the procedures outlined in the Manual and will adhere to its instructions. At any time should I have questions regarding policies or procedures, or the information outlined in the Manual, I will contact the school site administration for clarification or further instruction. I further understand that the information provided in the Manual is for general informational purposes only and does not constitute tax or legal advice. The District is not responsible for any errors or omissions in the content, or for any damages or losses arising from the use of the information in the Manual. The Booster Club is solely responsible for understanding and complying with all laws that govern the operation of the Booster Club.

Where necessary, the Booster Club will seek competent professional legal, financial, and tax advice for operational, accounting, and filing requirements. The District may audit the Booster Club's financial records, either by District personnel or a certified public accountant, whenever any concern is raised regarding the use of the Booster Club's funds. However, the District assumes no accountability or liability for the operation and management of the Booster Club. I understand that as an officer of the Booster Club, and member of the executive board, I am required to ensure the Booster Club procedures and operating practices are financially and legally sound, and in conformance with all rules, regulations, laws, ordinances, and statutes applicable to the organization. I further understand and accept that I am legally obligated to be prudent and reasonable in conducting myself to help preserve and protect the Booster Club.

**Signature:** _____ **Date:** _____

**Printed Name:** _____

**Booster Club Name:** _____

**Office Held:** _____

***Maintain a copy of this manual for your reference.***

***Please return this signed receipt form to the school site administrator.***

# HUNTINGTON BEACH UNION HIGH SCHOOL DISTRICT

## *20____-____ Booster Club*

## *Hold Harmless and Indemnity Agreement*

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Irrespective of any insurance carried by the below-referenced Booster Club (the "Booster Club") for the benefit of the Huntington Beach Union High School District (the "District"), Booster Club shall indemnify and hold the District, its officers, board members, directors, employees, representatives and volunteers (collectively "District Personnel") harmless from and against any and all actions, claims, demands, judgments, attorneys fees, costs, damages to persons or property, penalties, obligations, expenses or liabilities of any kind that may be asserted or claimed by any person or entity (including, but not limited to, any employee, agent or contractor of Booster Club) in any way arising out of or in connection with Booster Club's activities and operations, regardless of location (collectively, "Claims"), whether or not there is concurrent active or passive negligence on the part of the District, but excluding the sole active negligence or willful misconduct of the District. In connection therewith:

A. Booster Club shall defend and hold the District and District Personnel harmless from any and all Claims, whether caused in whole or in part by the District's active or passive negligence, but excluding any Claims that result from the sole active negligence or willful misconduct of the District or District Personnel; and Booster Club shall pay all expenses and costs, including attorneys' fees, incurred in connection therewith.

B. Booster Club shall promptly pay any judgment rendered against Booster Club or the District covering any Claims, and hold and save the District and District Personnel harmless therefrom, whether such Claims were caused in whole or in part by the District and/or District Personnel's active or passive negligence, but excluding the sole active negligence and willful misconduct of the District and/or District Personnel.

C. In the event the District is made a party to any action or proceeding filed or prosecuted for or arising out of or in connection with any Claims, Booster Club shall pay to the District any and all costs and expenses incurred by the District in any such action or proceeding, together with reasonable attorneys' fees.

**ACKNOWLEDGED BY BOOSTER CLUB:**

Name of Booster Club: _____

Signature: _____
Booster Club President

Name: _____ Date: _____

# HUNTINGTON BEACH UNION HIGH SCHOOL DISTRICT

## *20____-____ Application for Booster Club*

☐ New Application (pre-approval)
Complete Sections I through IV

☐ Renewal Application – *Required each school year*
Complete all Sections

☐ New Application (final approval)
Complete Sections V through VI

☐ Change to Executive Board Officers
Complete Section II

**I.** GENERAL INFORMATION

| | | | |
|---|---|---|---|
| Name of Organization | | School Site | |
| | | | |
| | | Booster Web Address | |

**II.** EXECUTIVE BOARD OFFICERS

| | Name | Address | Phone | Email | Term End Date |
|---|---|---|---|---|---|
| President | | | | | |
| Vice President | | | | | |
| Secretary | | | | | |
| Treasurer | | | | | |
| | | | | | |
| | | | | | |

**III.** PURPOSE (Describe the purpose of the organization)

**IV.** ANNUAL OBJECTIVES (List specific goals for the school year)

PRELIMINARY APPROVAL

**This certifies you have satisfied sections I through IV. Please complete the remaining sections and resubmit for final approval. You are not authorized to operate as a booster organization until all sections have been satisfied and a signature for final approval is received from the school site administrator.**

**Initials School Site Administrator:** _____ **Date:** _____

**V.** FINANCIAL INFORMATION

| | | | |
|---|---|---|---|
| Name of Bank | | Account Number | |
| Address of Bank | | Authorized Signers (minimum of two) | |
| Tax ID # (EIN) | | | |

**VI.** REQUIRED DOCUMENT (Attach copies)

| | |
|---|---|
| ☐ Booster Club Constitution* | ☐ 501 (c)(3) Federal Determination Letter (if applicable) |
| ☐ Booster Club Bylaws | ☐ Hold Harmless Agreement |
| ☐ Proof of Tax ID # | ☐ Certificate of Insurance |
| ☐ Booster Club Manual Acknowledgement Form signed by each officer | ☐ Additional Insured Endorsement |
| | ☐ Fundraiser List |

FINAL APPROVAL

This certifies that the Booster Club has satisfied all sections of the Huntington Beach Union High School District Application for Booster Club and is authorized for the school year. The Booster Club must resubmit an application annually to continue to operate as a booster organization for the following school year.

School Site Verification Booster Club Workshop Attendance:

Name of Attendee_____ Date of Attendance_____

School Site Administrator Signature of Approval: _____ Date: _____

Authorized Date: From_____ To _____

* School Site - Provide a copy of the completed booster application (excluding attachments) to Business Services Attn: [INSERT]

DENIED APPLICATION

Based upon the information submitted on this application the Huntington Beach Union High School District Application for Booster Club is denied.

Signature of School Site Administrator: _____ Date: _____
Rationale:

_____

_____

_____

A booster organization reserves the right to re-apply once the basis for denial has been remedied.

*The Booster Club's constitution or bylaws must identify how funds will be distributed upon dissolution.

# HUNTINGTON BEACH UNION HIGH SCHOOL DISTRICT

## *Revocation of Existing Booster Club Status*

| GENERAL INFORMATION | |
|---|---|
| School Year | |
| Booster Club | |
| Booster Contact | |
| School Site | |

| REASON FOR REVOCATION OF BOOSTER CLUB | | |
|---|---|---|
| ☐ Non-Compliance | ☐ Incomplete Paperwork | ☐ Other (describe below): |

_____

_____

_____

_____

_____

_____

**For School Use**

The site administration recommends that the application of the above-named Booster Club be revoked.

Signature of Principal: _____ Date: _____

**For District Office Use**

Per Board Policy 1230, the Huntington Beach Union High School District, by recommendation of the school site principal, hereby approves the request to revoke the approval of the above-named Booster Club.

*All Booster Club fundraising activities shall cease operation immediately and the process for dissolution under the Booster Club's constitution or bylaws shall begin.*

Signature of District Administrator: _____ Date: _____