

Booster Club Organization Guidelines

Purpose

- ✓ To promote and help finance a program of worthwhile activity for current students and / or a school program
- ✓ To assist in the vision and goals of a school and school programs
- ✓ Provide high visibility and school / team spirit

Organization

- ✓ The club is a non-profit organization made up of the general membership of all persons who desire to join. Must have a separate tax identification number registered with the IRS for the sole purpose of the Booster Club.
- ✓ Officers – President, Vice-President, Secretary and Treasurer. Officers shall be elected at the first meeting at the beginning of the season or school year.
 - **President** – general supervision, direction and control of the affairs of the club. Chair person at all meetings, prepare agenda and adherence to given agenda. Appoint special project committees as necessary. One of the signatures for the checking account. One of the voting members of the group and will only vote in the event of a tie.
 - **Vice-President** – performs duties of the president in his / her absence. Can be one of the signatures on the checking account. Is one of the voting members of the group.
 - **Secretary** – records and maintains minutes for all meetings. Is one of the voting members of the group.
 - **Treasurer** –
 - Ensure two signatures are present for all purchases.
 - Original receipts must be kept in check number order correlating to all expenditures. A paper trail must be kept for all expenditures.
 - A paper trail for deposit's must be kept explaining where the funds came from and how it was collected.
 - Is responsible for making sure purchase is board approved at a regular meeting or in the annual board approved budget before purchased.
 - Responsible for timely payment of bills (7 days).
 - Prepares a treasurer report for all regular scheduled meetings to include checks written, deposits and bank balance. Bank statements should accompany the treasurer report to verify bank balance matches treasurer report.
 - Is one of the signatures on the checking account and is one of the voting members of the group.

Meetings

- ✓ Meetings shall be held once a month. Meetings are to be held at a standard time and place mutually agreed.
- ✓ Upcoming meeting notice can be posted at the school office, flyers home with students or any visible means of notifying parents and students of the upcoming meeting. Every attempt must be made to notify all parties of the upcoming meeting.

- ✓ Executive Officer meetings are not encouraged except for budget development and officer elections. All business for the group should typically be held during an open meeting to all.
- ✓ A quorum shall be four or more voting members consisting of at least two elected officers.
- ✓ Phone voting and text voting is prohibited. All voting must be at a regular scheduled meeting.

Allowable Expenses

- ✓ Purchases for items that will support the group or school as a whole
- ✓ Supplies for fundraising events
- ✓ Books and supplies for the school
- ✓ Athletic equipment approved by the coach
- ✓ Food for students during events
- ✓ Uniforms approved by the coach or advisor
- ✓ Travel for students and chaperones
- ✓ Hotel accommodations for students and chaperones

Non-Allowable Expenses

- ✓ Donations to any one student for personal reasons that do not relate to the good of the team
- ✓ Pay any coach, teacher or employee of Kings Canyon Unified for work
- ✓ Pay any coach that is under the CIF regulations that has not been board approved
- ✓ Gifts of any kind
- ✓ Travel for parents wanting to attend away games that are not chaperones
- ✓ Food for parents attending games that are not chaperones

Staying Out of Trouble

- ✓ Financial receipts for every item that is purchased in an auditable binder
- ✓ Deposit records of how you earned the money and where it came from in an auditable binder
- ✓ Do not give gifts to any one individual
- ✓ Do not purchase items that have not been board approved
- ✓ Build a relationship with the coach or advisor of the group
- ✓ Do not let students handle money unsupervised

Approved Fundraisers for Booster Clubs

The relationship among booster clubs and student organizations often is confusing. Student organizations are legally considered a part of the school district. For this reason, they are viewed at an annual board meeting.

Booster clubs are organizations established to provide support to the school district and its students. These groups may raise funds and donate these funds to the district or purchase items with the funds for the district. These groups are not legally considered a part of the school district.

Because student organizations are operating under the tax-exempt status of the school district, the funds deposited in bank accounts are not subject to state or federal taxes. For this reason, the funds raised by booster clubs may not be deposited into the student organization's bank accounts. These groups also may not open bank accounts using the district's tax identification number. Organizations formed by teachers, such as "sunshine" club, also are not a part of the ASB and may not deposit funds into the school's ASB bank accounts or use the district's tax identification number.

Because booster clubs are separate from the school district, they are not under the direct control of the district. However, it is the District's responsibility to step in and audit Booster Club's when necessary.

All fundraisers must be Board Approved and approved by the Site Principal prior to the event. All money and accounts payable will run through the Booster Club and no money or payments may be run through ASB or the District.

- ✓ Raffles / Games of Chance – The Booster Club is required to register the raffle with the State Attorney General's Office. If you run a raffle with your Booster Club, you may not sell tickets on campus.
- ✓ Boosters may not have activities that pose liability, safety or risk: Example is smashing a car with a hammer and charging to do so. Mechanical or animal rides, use of darts or arrows, objects thrown at people, water tanks and trampolines. There is no legal prohibition to these events. Our liability insurance will not cover us from injury when it happens.
- ✓ Booster Clubs must also adhere to State guidelines for food on campus during school hours. Concession Stands and Refreshments, anything sold at Athletic Events or ½ hour before school and ½ hour after school are not required to meet any nutritional standards.

Drinks

- ✓ Must contain 50% or more fruit or vegetable juice and no added sweetener
- ✓ Bottled water with no added sweetener
- ✓ Electrolyte replacement beverage that contains no more than **42 grams** of added sweetener per 20-ounce serving
- ✓ Milk can be 2%, 1% or non-fat

Food

- ✓ Snacks - shall not be more than 250 calories per individual food item; not more than **35%** of total calories from **fat**, **10% of total calories from saturated fat**, not more than **35% of total weight** composed of **sugar**
- ✓ Entree - shall not be more than 400 calories per item; contain no more than 4 grams of fat per 100 calories

Food Sales

On campus during school, food sales will be limited to two food booth days per semester. Booster Clubs must adhere to these guidelines as well.

High schools may hold up to four food sales annually for any and all student groups. This means that all groups must sell food on the same four days.

Anything sold at Athletic Events or ½ hour before school and ½ hour after school are not required to meet any nutritional standards.

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All other fundraisers:

- ✓ Most School Orientated "Snack Packs" sold in California meet these requirements
- ✓ Must be sold ½ before or after school

All fundraisers for Booster Clubs

- ✓ Must adhere to the time restraints of before and after school

Concession Stands and Refreshments

- ✓ Anything sold at Athletic Events or ½ hour before or ½ hour after school are not require to meet any nutritional standards.

Cash Control

It is important to tie all proceeds back to the fundraiser that were generated from the event. Club advisors and school administrators must ensure that proper controls exist to include the following:

- ✓ Ticket control procedures.
- ✓ Proper inventory of concession items.
- ✓ Cash handling and chain of custody.
- ✓ No commingling of receipts.
- ✓ Immediate delivery of event proceeds to school accountant or administrator.
- ✓ Vendors may not be paid from the cash box.
- ✓ Cash may not be left in anyone's car or in an office overnight.
- ✓ Designated secure areas must be approved for cash containment.
- ✓ During the fundraising event, regular deposits should be made to the finance department. These regular deposits are designed to keep money out of classrooms, especially over weekends.
- ✓ When the event is over an accounting of all money must be turned into the finance office.
- ✓ Along with the final deposit, a listing of students who still owe money should be submitted.
- ✓ No money should be collected by the advisors beyond the final deposit. All payments should be made to the student finance office to clear the bill.