



**ESTANCIA HIGH SCHOOL
ALL SPORTS BOOSTERS**

Estancia High School All Sports Boosters
2323 Placentia Avenue
Costa Mesa, CA 92627

1.949-515-6508

California Nonprofit Corporation: #C3494102
California Attorney General Registry of Charitable Trusts: #CT0197822
US IRS EIN: #46-0762807
US IRS 501(c)(3) Tax Exempt: Subordinate Member of Parent Boosters USA's Group Exemption #5271
California Franchise Tax Board Tax Exempt: Per Revenue and Taxation Code Section 23701d(c)(1)

August 21, 2014

To: Potential Member Booster Club
From: Estancia High School All Sports Boosters
Date: August 21, 2014
Re: Sample Documents To Help Make It Easy For You To Join

This package provides you with the sample documents to assist you with your:

1. Membership Application (page 2);
2. Fiscal Sponsorship Agreement (pages 3-4); and
3. Bank Account Authorization (page 5-6)

The sample documents are for an imaginary Member Booster Club known as Estancia Boys Handball Boosters.

We hope you find this process simple and easy.

Please contact either of us if you have any questions.

Best regards,

Richard E. Rutledge
President,
Estancia High School All Sports Boosters

Carmella A. Hume
Treasurer,
Estancia High School All Sports Boosters

**Estancia High School All Sports Boosters
Comprehensive Fiscal Sponsorship Application (2014-2015)**

In support of recommended best practices for Comprehensive Fiscal Sponsorship, we engage in a clear, systematic process to assess and select projects. Please complete this application about your group or project:

Question	Answer
Booster Club Name (Enter)	Estancia Boys Handball Boosters
Booster Club Type (Enter One From List Below) <ul style="list-style-type: none"> • Sport Program: School offered team • Co-Curricular Program: School offered class • Extra-Curricular Program: School approved club 	Sports Program: School offered team
Booster Club Purpose (Examples shown below) <ul style="list-style-type: none"> • To promote and support the Girls Volleyball Program at Estancia High School • To promote and support the Music Program at TeWinkle Intermediate School 	To promote and support the Boys Handball Program at Estancia High School
Name of School (Enter One From List Below) <ul style="list-style-type: none"> • Estancia High School • TeWinkle Middle School • Adams, California, Pomona, Rea, Victoria, or Wilson 	Estancia High School
Season of Operation (Enter One From List Below) <ul style="list-style-type: none"> • Annual (Fall and Winter and Spring) • Seasonal (Fall or Winter or Spring) 	Seasonal (Fall)
Do You Operate A Summer Program? (Yes or No) <ul style="list-style-type: none"> • If Yes, please share Weeks & Days & Hours • If Yes, please share how many participants 	Yes 6 weeks @ 3 days/week @ 2 hours/day 15 participants
Number of Adult Members (Enter One From List Below) <ul style="list-style-type: none"> • <5 • >5 	<5
Number of Students Supported (Enter One From List Below) <ul style="list-style-type: none"> • <25 • >25 	<25
Group Annual Revenue: (Enter)	\$4,000
Group Annual Expenses: (Enter)	\$3,900
Group Bank Account Balance: (Enter)	\$500
Group Meeting Per Year (Provide Information Below) <ul style="list-style-type: none"> • How Many Meetings? How Many Attendees? 	3 meetings/year with 5 attendees
Group Fundraising Activities and Amount (Enter All) <ul style="list-style-type: none"> • Fireworks • Pancake Breakfasts • Food Sales (Snack Bar, etc.) 	See's Candies Fundraiser (\$750) Car Wash Fundraiser (\$500) Snack Bar Food Sales (\$500)
Group President Contact Information (Enter) <ul style="list-style-type: none"> • Name: • Street Address: • City, State, ZIP • Phone#: • Email: 	Joe Ball 123 Net Street Costa Mesa, CA 92627 Cell: 1-949-123-4567 joe.ball@google.com
Group Treasurer Contact Information (Enter) <ul style="list-style-type: none"> • Name: • Street Address: • City, State, ZIP • Phone#: • Email: 	Susan Court 456 Net Street Costa Mesa, CA 92626 Cell: 1-949-765-4321 susan.court@yahoo.com

**Estancia High School All Sports Boosters
Comprehensive Fiscal Sponsorship Agreement**

This Agreement is between Estancia High School All Sports Boosters ("EHSASB", "Estancia Boosters", "Fiscal Sponsor") and Estancia Boys Handball Boosters ("Sponsored Organization"), who agree as follows:

1. **Fiscal Sponsor Declarations:** Fiscal Sponsor is a California Nonprofit Corporation and tax-exempt under both US IRS Internal Revenue Code Section 501(c)(3) and California FTB Revenue and Taxation Code (R&TC) section 27301d(c)(1). **Fiscal Sponsor's charitable purpose is to promote and support the students, coaches, and administrators of sports programs, co-curricular programs, extra-curricular programs, and facilities located in the enrollment zone of Newport-Mesa Unified School District's Estancia High School by engaging in charitable, civic, and educational activities that contribute to the programs by creating an atmosphere that is consistent with the educational philosophy of the school community in Costa Mesa, California.** Fiscal Sponsor enters into this Agreement in furtherance of its own tax-exempt purpose per IRS official interpretations published in IRS Rev. Rul. 66-79, 1966-1 C.B. 48. and IRS Rev. Rul. 68-489, 1968-2 C.B. 210.
2. **Sponsored Organization Declarations:** Sponsored Organization is a loose affiliation of individuals who desire to carry out the following charitable activities: To promote and support the Boys Handball Program at Estancia High School (the "Project"). Sponsored Organization will not carry out any other activities. Until such time as Sponsored Organization incorporates and obtains Internal Revenue Code Section 501(c)(3) tax-exempt status, Sponsored Organization needs a fiscal sponsor to receive grants, tax-deductible contributions, and other revenues on its behalf for use in carrying out the Project. Sponsored Organization desires that Fiscal Sponsor serves as its fiscal sponsor, and Fiscal Sponsor is willing to do so.
3. **Term and Termination:** This Agreement shall commence effective June 1, 2014, in advance of the start of the Fiscal Sponsor's Fiscal Year on July 1, 2014, and shall continue indefinitely until either annual fees are not paid and the organization has been dormant for three (3) years, or until terminated upon the giving of sixty (60) days written notice to the other party. Unless otherwise agreed by the parties or required by the terms of a contribution or grant, Fiscal Sponsor shall transfer to Sponsored Organization's new Fiscal Partner or standalone 501(c)(3) entity all funds received for the Project and unspent as of the date of termination. Fiscal Sponsor will retain all funds received if Sponsored Organization lacks tax-exempt status.
4. **Control of Sponsored Organization:** At all times during the term of this Agreement, the Sponsored Organization shall be considered a Project under the direct legal and financial control of Fiscal Sponsor. The Board of Directors ("Board") of Fiscal Sponsor has the final authority concerning Sponsored Organization's operation, solicitation of funds, management of funds, disbursement of funds, supervision of employees or volunteers, and may elect 60% of the Project's five member Advisory Committee.
5. **Management of Funds and Financial Matters:** Fiscal Sponsor will retain control and discretion as to use of the funds by administering, receiving, and disbursing all funds that Sponsored Organization will use to carry out the Project. Fiscal Sponsor will send all required acknowledgments to donors of tax-deductible contributions, and will submit all required grant reports. Fiscal Sponsor will include all funds received for the Project on its income tax returns. Sponsored Organization will provide information and reports that Fiscal Sponsor requests.
6. **Separation of Funds and Dedicated Bank Account:** Fiscal Sponsor will separately maintain Project funds in a dedicated bank account under the legal name and single IRS EIN# of the Fiscal Sponsor and with reference to Sponsored Organization. The separate and dedicated bank account will be held under the Charitable Trust Doctrine and only include Sponsored Organization restricted funds and will not be subject to the claims of any creditor or to the legal process resulting from activities of Fiscal Sponsor unrelated to the Project.
7. **Financial Service Roles & Responsibilities and Policies & Procedures:** Attached to this Agreement, and made a part hereof, are detailed descriptions of Fiscal Sponsor's Financial Services Roles & Responsibilities (Appendix A) and Fiscal Sponsor's Financial Policies & Procedures (Appendix B), including Financial Records And Reporting, Banking, Cash Receipts And Deposits, Cash Disbursements And Withdrawals, Purchases And Contracts, Cash Payments To Members And Board, Financial Planning, Reserves And Investments, Conflict of Interest, and Financial And Organizational Audit. Authorized representatives of Sponsored Organization may request a payment or withdrawal of Project funds consistent with the Project budget approved by Fiscal Sponsor. Fiscal Sponsor will make a good faith effort to promptly make payments or withdrawals upon receipt of proper authorization and documentation. Sponsored Organization will promptly reimburse Fiscal Sponsor for any amounts improperly expended.

8. Financial Record Keeping and Reporting: Per Fiscal Sponsor's Financial Policies & Procedures (Appendix B), Fiscal Sponsor will keep and maintain accurate, complete, and separate Project records, in accordance with generally accepted accounting principles, that document all funds were used for its tax-exempt purpose. Fiscal Sponsor will prepare a bi-annual and a fiscal year-end Financial Reports for delivery to Sponsored Organization within sixty (60) days after the close of the period. Sponsored Organization, through its authorized representatives, may inspect any Project records at any reasonable time with the consent of Fiscal Sponsor, which consent will not be unreasonably withheld. Fiscal Sponsor, through its authorized representatives, may inspect, collect, and copy any Project records held by Sponsored Organization.
9. Authorized Representatives: The President or Treasurer of both the Fiscal Sponsor and Sponsored Organization are authorized to represent their organization. Both pairs of authorized representatives will be signees on bank account. The Sponsored Organization may change its authorized representatives with prior written notice to Fiscal Sponsor. The Board of the Fiscal Sponsor shall consist of its four member Executive Committee (President, Vice-President, Secretary, and Treasurer) and the President of each Project. Each Project's Advisory Committee will consist of a President, Secretary, Treasurer, and two Vice-Presidents, and each shall be a member of the Fiscal Sponsor, and volunteers of the Sponsored Organization are not members.
10. Pre-Approved Use of Names: Sponsored Organization will submit for Fiscal Sponsor's prior approval a copy of all written material that identifies Fiscal Sponsor with Sponsored Organization, and all other written material requested by Fiscal Sponsor.
11. Matters of Employment: Fiscal Sponsor will select, employ and/or enter into consulting contracts with, and supervise all persons who perform compensated services on the Project, on such terms and conditions as Fiscal Sponsor shall determine. Fiscal Sponsor will be responsible for all income and payroll tax withholding and reporting.
12. Liability and Insurance: Fiscal Sponsor will maintain a policy of comprehensive general liability insurance of at least \$1 million in coverage, directors' & officers', and such other bonding and liability insurance, including but not limited to unemployment and workers' compensation insurance, required by law or usual and customary with respect to the conduct of its activities, in amounts which it has determined are reasonably adequate. All such insurance shall cover the Project's activities, if such coverage is available.
13. Annual Fee for Services: For the performance of its fiscal sponsor services during its fiscal year described herein, Fiscal Sponsor shall be reimbursed for its administrative and overhead costs via a published fee. In addition, Fiscal Sponsor may be reimbursed for any increase in its out-of-pocket costs attributable to the performance of its Fiscal Sponsor services, such as increased insurance costs to cover Project activities, and increased audit costs for an audit of Project funds. The parties agree that all such payments are a reasonable approximation of Fiscal Sponsor's costs incurred in performing its fiscal sponsor services.
14. Entirety and Change: This Agreement contains the entire agreement of the parties, superseding any prior written or oral agreements between them on the same subject matter. Any change, modification, or waiver must be in writing and signed by both parties.
15. Assignment and Succession: Fiscal Sponsor will not assign any of its obligations or duties under this Agreement without the prior written consent of Sponsored Organization, which consent will not be unreasonably withheld. This Agreement is binding upon and inures to the benefit of the successors and permitted assigns of the parties.

The parties have caused their duly authorized representative to execute this Agreement effective on its commencement date.

Fiscal Sponsor:

Sponsored Organization:

Signature: _____ Date: June 1, 2014
 Richard E. Rutledge, President
 Estancia High School All Sports Boosters
 2323 Placentia Avenue
 Costa Mesa, CA 92627

Signature: _____ Date: 6/1/14
 Name: Joe Ball, President
 Booster Name: Estancia Boys Handball Boosters
 Address: 2323 Placentia Avenue
 Costa Mesa, CA 92627



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August 21, 2014

Jessah C. Paul-Montecillo - Senior Relationship Banker
Union Bank – Costa Mesa Branch
1545 Adams Avenue – Suite 200
Costa Mesa, CA 92626

Re: Approved Member Booster Club

Dear Jessah,

The following Member Booster Club is now legally and financially part of Estancia High School All Sports Boosters and authorized to open a dedicated checking account under our US EIN# of 46-0762807.

Member Booster Club Name: **Estancia Boys Handball Boosters**

Account Name: Same as above Member Booster Club Name

Please make sure they order checks as follows:

Line#1: <Above Account Name>, a project of
Line#2: Estancia High School All Sports Boosters
Line#3: 2323 Placentia Avenue
Line#4: Costa Mesa, CA 92627

Please make sure monthly bank statements are sent to the Member Booster Clubs Treasurer's address and NOT the above legal address.

Estancia High School All Sports Boosters Bylaws only allow issuance of Deposit-Only ATM cards and do not allow either Withdrawal ATM capability or Credit Card capability.

Please contact either of us if you have any questions.

Best regards,

Richard E. Rutledge
President,
Estancia High School All Sports Boosters

Carmella A. Hume
Treasurer,
Estancia High School All Sports Boosters



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August 21, 2014

Jessah C. Paul-Montecillo - Senior Relationship Banker
Union Bank – Costa Mesa Branch
1545 Adams Avenue – Suite 200
Costa Mesa, CA 92626

Re: Member Booster Club Authorized Signature List

Dear Jessah,

The following are the current authorized signatures for the below mentioned Estancia High School All Sports Booster (EHSASB) account:

Member Booster Club: **Estancia Boys Handball Boosters**

Account Name: Same as above Member Booster Club Name

Member Booster Club President: **Joe Ball**

Member Booster Club Treasurer: **Susan Court**

Estancia High School All Sports Boosters President: **Richard Rutledge**

Estancia High School All Sports Boosters Treasurer: **Carmella Hume**

Please contact either of us if you have any questions.

Best regards,

Richard E. Rutledge
President,
Estancia High School All Sports Boosters

Carmella A. Hume
Treasurer,
Estancia High School All Sports Boosters